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Town Meeting COVID-19 FAQs

In response to questions posed by our members about how COVID-19 affects the upcoming 2021 annual town meeting, the Municipal Assistance Center has assembled the following information related to the use of Australian ballot voting, conducting electronic meetings, voter backed petitions, and candidate signatures. For information on how to administer the Australian ballot voting system (e.g. developing, processing, or counting ballots, etc.) please contact the VT Secretary of State's Elections Division [1]. For additional information about other COVID-19 related resources, please visit our Coronavirus Resources and Recommendations webpage, www.vlct.org/coronavirus [2].

*Note: the following are excerpts from the VLCT-generated FAQs which are relevant to the Selectboard agenda

Do candidates for local election still need to petition to get their names on the ballot?

No. Act 162 eliminates the requirement for candidates to collect voter signatures in order to get their name on the ballot for a local election held at a 2021 town meeting. However, Act 162 did not waive the consent form requirement. Therefore, any candidate wishing to add their name to a ballot must complete the consent form and submit it to the town clerk.

Do voter-backed petitions still require signatures?

Yes, but selectboards can choose to waive the petition requirement. A selectboard is required to honor (i.e. place the requested article on the town meeting warning) a voter-backed petition when: 1. the subject of the petition is a matter over which the voters have been given specific authority in statute; 2. the petition is received by the town clerk 47 days or more before the date of the annual meeting; and 3. the petition meets the other requirements of 17 V.S.A. § 2642(a)(3) [20], including that it contains the signatures of at least five percent of the registered voters of the town. This law has not been changed but, because the selectboard controls the town meeting warning, it can decide to waive the petition requirements. In recognition of the public health hazard posed by people gathering signatures amid a global pandemic, selectboards may opt to lower the bar to entry on the town meeting warning by at least excusing the need for a petition with signatures. This is already commonly done with requests for social service appropriations. In recognition of this practice, our Model Social Service Appropriation Policy [21] excuses those social service agencies that have had an appropriation request approved at the most recent annual town meeting from submitting a petition for an article appropriating funding to their group if the amount requested is the same or less than the amount approved by the voters in the previous year. Selectboards seeking to lower this threshold should adopt a policy to ensure that its decision-making process is fair, impartial, and uniformly applied.

Can voters use electronic signatures on their petitions?

Only if the selectboard approves of the practice. The Legislature has yet to change any of the laws governing petitioned articles whether they be for the support of social service agencies or for placing articles on the town meeting warning. Therefore, he decision as to whether to honor electronic signatures or to even require any signatures at all at this time resides with the selectboard. Generally, whether electronic signatures can be used in the State of Vermont depends on the circumstances. Under the VT Uniform Electronic Transactions Act, if a law requires a signature, an electronic signature will suffice. An "electronic signature" is defined under the law as "an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record." 9 V.S.A. § 276(d) [22]. The full law may be accessed here: http://legislature.vermont.gov/statutes/chapter/09/020 [23]. This law, however, was written with the intention of applying to "transactions" as defined under the law, not local elections and a selectboard would not be compelled to accept such signatures if submitted. Nevertheless, we recognize the benefit of having petitioners avoid the public health hazards associated with obtaining signatures during a time of pandemic by honoring electronic signatures. One possible option would be for the selectboard to adopt a resolution stating that, in recognition of the dangers wrought by COVID-19, it will honor electronic signatures on voter-backed petitions for all purposes for the duration of the declared state of emergency under the circumstances it establishes (i.e. in compliance with the VT Uniform Electronic Transactions Act). The potential benefit of such an approach would be that even if the validity of a petition was challenged on the basis that the law does not recognize the use of electronic signatures for such a purpose, the placement of the article on the warning would still stand as it would have been initiated of the selectboard's own accord.

Miranda Bergmeier

Subject:

FW: FW: Elections Update - 2021 Annual Meeting procedures

From: Senning, Will [mailto:<u>Will.Senning@vermont.gov</u>]
Sent: Wednesday, December 09, 2020 2:07 PM
To: Senning, Will
Cc: Isabelle, JP; Bjornlund, Lori; Oatway, Lelonie; Harrington, Liz; Winters, Chris
Subject: Elections Update - 2021 Annual Meeting procedures
Importance: High

Good Afternoon Clerks,

We are reaching out today with some initial information about your upcoming annual meetings. We have been receiving a lot of questions from many of you already.

First though, I still have not had a chance to say thank you, personally, for the job you all did administering the Primary and General Elections this year. You all stepped up, dug your heels in, and lead Vermonters through a successful election under extremely difficult circumstances and immense stress. Your support of each other and of our office resulted in a team effort that everyone relied on. I and the whole Elections Division team were proud to be a part of it, and you all should be as well. I hope you all get some much deserved rest and relaxation over the holidays.

With that said, I want to cover some basic information about annual meeting. With the recent resurgence of the virus, and the likelihood that it will still be prevalent throughout the first part of next year, there are many questions about what alternative procedures are available to conduct annual meeting as safely as possible. For those of you that conduct some, or all, of your business "from the floor" in a traditional open town meeting, there are obvious concerns about that type of gathering if the virus is still prevalent.

For the time being, please be aware of the following:

- At the end of this calendar year, the Directives issued by Secretary Condos in 2020 expire and are no longer in effect. This means that all of the alternative procedures permitted by those Directives are no longer available. This includes the option to mail a ballot to all active registered voters, the ability to postpone annual meetings, and to conduct a drive-thru polling place, among others. You can review the Directives that will expire <u>here</u>, <u>here</u>, and <u>here</u>.
- However, in a bill passed this Fall, the legislature has already allowed for the following:
 - The legislative body of a municipality may vote to put all articles for this year's meeting on a ballot. Whereas the law typically requires a vote of the voters to adopt the Australian ballot system for annual meeting, the legislative body may vote to do so this year as a one-time safety measure. Meetings will revert back to

the current procedure after this year. For those of you who are not familiar with Australian ballot procedures, see below for some basic introductory information.

- No signatures are required to be collected by candidates for local office. Those candidates are only required to file a Consent of Candidate form no later than the sixth Monday before the election (Jan. 25 for annual meetings held on March 2).
 - Signatures are still required for petitions to place an article on the ballot, including social service appropriations. However, please remember that your legislative body may decide to place any article on the ballot without requiring a petition, if it so choses.
- Also, the legislature has been meeting preliminarily already late this fall to discuss further action they may be able to take regarding annual meeting. They are aware that a bill would have to be passed very quickly and are putting the pieces in place to do so. The three items they have discussed and seem to be moving toward thus far, and <u>please</u> recognize there is no guarantee these will happen, are as follows:
 - Permitting a municipality to postpone the annual meeting until later in the year when it can be held under hopefully safer circumstances.
 - Permitting a municipality to mail ballots to all active registered voters.
 - Granting the Secretary of State the same authority that was granted last year to authorize alternative procedures for local elections in 2021. This would allow us to reauthorize procedures like drive-thru polling places.

Again, please remember these three provisions are not in place yet but are actively being discussed for inclusion in a bill that would pass as soon as possible in January. We will keep you informed as we know any more details or developments.

- Our federal funds for COVID-19 response expire at the end of this calendar year, and could only be spent on federal elections. For these reasons we are not able to pay for postage or other mailing costs for the annual meeting. We do, however, intend to provide absentee ballot envelopes for the annual meeting, as we have done in the past. We are putting a survey together that will include the ability to order certificate envelopes, as well as outgoing and return envelopes. The municipality will be responsible for any postage or mailing costs.
- For those of you who typically conduct all or part of your business "from the floor", but your legislative body is considering moving those items onto a ballot this year, please review subchapter 3, of Chapter 55 of Title 17, for the law on Australian ballots. Some of the basics are as follows:
 - Candidates must submit their consent forms by the sixth Monday before the election in order to be included on the ballot.

- The ballots will contain the articles to be voted on as they are listed in the Warning.
- Ballots must be prepared no later than 20 days before the election. You may prepare the ballot in house if you choose.
- Voters may request a ballot be sent to them, they may pick it up at your office, or they may vote their ballot in person at the office (only if possible in accordance with your current policies).
- An informational meeting must be held by the legislative body within the 10 days prior to the meeting. This meeting may be conducted remotely under the emergency open meeting law provisions that have allowed public bodies to meet remotely.
- There must be a polling place on the day of the election. The polling place may open anytime between 5 a.m. and 10 a.m., and must close at 7 p.m.

You can find additional information and sample Warnings on the <u>Town Meeting Reminders</u> page of our website.

We hope this helps answer some initial questions for now. We will continue to keep in touch with more information and any updates as we receive them. Please keep your eye out for the survey regarding absentee ballot envelopes.

We also genuinely hope you get some time off to recover, recoup, and relax. We all deserve it.

Thank you,

Will

Will Senning

Director of Elections and Campaign Finance

Vermont Secretary of State's Office

128 State Street

Montpelier, VT 05633-1101

(802) 828 - 0175

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PLEASE NOTE THAT MY EMAIL ADDRESS HAS CHANGED. My new address is <u>will.senning@vermont.gov</u>

	FY17 Final		FY18 Final		FY19 Final		(20 Final FY		FY21 Final	FY22 Board Agreed		ROGER	MARY	JOHN		DEPT HEAD, OFFICIALS, COMMITTEE DIS RECOMMEND, FY	FOR 1 SCUSSION	(Based on TM Column) FY22/FY21 % Change	
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GENERAL ADMINISTRATION TELEPHONE POSTAGE METER RENTAL POSTAGE OFFICE SUPPLIES PHOTOCOPIER COMPUTER SOFTWARE COMPUTER SOFTWARE COMPUTER SUPPORT SERVER MAINTENANCE DESIGNATED FUND EQUIPMENT TOTAL	\$ 900 \$ 777 685 685 2,700 2,161 1,250 762 1,256 2,132 0 0 900 0 900 0 900 240 4,400 8,268 5,500 5,500 \$ 18,491 \$ 20,524	\$ 900 \$ 774 \$ 700 685 3,000 2,812 1,000 827 1,500 3,000 900 - 900 - 900 240 5,000 7,451 5,500 5,500	900 \$ 763 \$ 800 700 514 700 3,000 3,481 3,000 1,000 600 1,000 2,000 1,341 2,500 55 900 240 500 5,000 4,736 7,00 5,500 5,500	\$ 591 \$ 1,090 3,793 3, 1,141 1, 1,586 2, 48 1,399 600 9 0 5,082 7 - 5	800 \$ 700 700 1.920 500 500 500 500 17,568 500 17,568	\$ 700 \$ 700 1,920 1,920 3,500 3,500 1,000 1,000 1,600 1,600 	\$ 700 \$ 1,920 4,000 1,000 1,600 - - - - - - - - - - - - - - - - - -	700 \$ 7 1,920 1,9 3,362 4,0 856 1,0 1,976 1,6 1976 1,6 485 360 6 17,568 17,568 17,50 50,5 50,578 50,5	00 \$ 700 \$ 700 00 \$ 700 \$ 700 00 1,920 1,920 1,920 00 4,000 4,000 1,000 00 1,600 1,600 1,600 00 600 600 600 68 17,568 17,568 17,568 176 50,878 50,874 50,874	-12.50% 174.29% 14.29% 0.00% -36.00% 20.00% 3 150.97% 3 825.05%
ISTER DEPARTMENT ISTER WAGE ISSESSING CLERK WAGE ICA TAX IEALTAX IEALTH INS ISABILITY/LIFE INS ISABILITY/LIFE INS ISABILITY/LIFE INS ISTAL INSURANCE T RETIREMENT IROFESSIONAL ASSESSOR SERVICES 2EAPPRAISAL RESERVE FUND OFTWARE MAINT/UPDATE ELEPHONE OSTAGE ELEPHONE OSTAGE EAPPRAISAL POSTAGE DVERTISING RINTING ILEAGE REIMB IFFICE SUPPLIES IFFICE EQUIPMENT UES/MTGS/EDUC OTAL	\$ 4,500 \$ 4,500 16,753 16,776 1,318 1,218 308 285 4,876 4,970 230 235 158 157 859 855 74,000 72,300 6,500 5,713 600 442 750 547 150 39 150 - 50 - 250 73 250 73 250 - 500 103 \$ 112,201 \$ 108,214	\$ 4,500 \$ 4,500 \$ 17,120 14,083 1,104 313 258 \$ 5,132 2,530 230 139 158 11 877 723 69,000 44,200 6,500 6,082 600 502 750 451 150 230 123 250 161 50 123 250 161 250 130 500 500 59 59 59 59 59	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	5 16,896 17 0 1,322 1 1 309 4 32,251 45 0 21,700 33 0 5,751 6 0 505 0 131 0 33 0 23 0 92 0 -	500 \$ 4,600 700 17,882 376 1,109 322 259 - - - - - - - - - - - - -	17 882 17.88	17 852 1 109 259 35,000 43,000 6,000 530 400 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - - - - - - - - - - - - -	17 882 1.09 1.09 1.09 1.09 1.09 1.09 1.09 1.00	00 43,000 43,000 00 6,000 6,000 30 530 533 81 400 400 88 100 100 00 100 100 25 125 125 125 1,000 500 75 100 100	1.03% Grade 12; Step A @17.5 hrs/wk (assuming 1.75% CPI) -19.45% -19.45% -22.22% -27.22% -7.69% 0.00% -33.33% -0.00% 0.00% 0.00% 0.00%
LANNING/DRB DEPARTMENT LAN ADMIN WAGE FFICE ASST. WAGE CA TAX EDI TAX EDI TAX EDI TAX EALTH INS ISABILITY/LIFE INS ENTAL INSURANCE T RETIREMENT DWN PLAN LANNING SERVICES APPING ANNING GRANT STORIC PRESERVATION COMMISSION STORIC PRESERVATION COMMISSION STORIC PRES CLG GRANT ELEPHONE DSTAGE DVERTISING RINTING ILEAGE REIMB FFICE SUPPLIES FFICE EQUIPMENT JES/MTGS/EDUC VO RIVER PLANNING COMM. V. TRANSPORTATION MGMT DTAL	\$ 65,633 \$ 65,563 22,460 22,083 5,462 5,220 1,277 1,221 13,681 13,547 714 752 420 411 3,610 3,590 - 3,000 3,285 2,200 3,369 - - - - 1,500 506 2,850 2,850 2,850 2,850 2,850 427 500 633 150 - 450 340 800 497 250 158 750 420 4,677 4,677 4,677 1,063 1,063 1,063	23,084 25,148 5,617 5,655 1,314 1,323 13,917 11,700 751 751 420 481 3,713 4,000 1,020 3,000 3,000 3,448 2,000 400 1,500 656 17,190 17,190 450 486 3000 330 400 396 150 159 550 407 550 158 250 - 750 419 4,814 4,814 1,063 1,063	69,614 66,782 70,78 23,919 26,606 24,30 5,799 5,560 5,69 1,356 1,300 1,37 14,961 12,655 14,92 751 679 87 420 264 43 3,829 3,622 3,98 - - 5,00 3,000 - 3,60 - - - 1,000 300 1,00 - - - 1,000 300 1,00 - - - 1,000 300 1,00 - - - 1,000 300 1,00 - - - 1,000 300 1,00 - - - 1,000 300 235 300 235 35 500 214 15 500 311 <td< td=""><td>25,288 24 5 6,035 6 9 1,412 1 4 14,600 15 3 774 2 2 4,46 2 2 4,368 4 0 513 1, 1 - 3 2 4,00 2, - - 6, 0 538 5 0 574 352 0 11 1 0 921 0 0 636 1 0 435 7 1 1,063 1</td><td>726 73,933 985 26,407 058 6,221 417 1,455 024 16,073 878 518 446 462 182 4,627 000 3,000 000 3,000 000 3,000 000 6,000 750 - 250 - 223 5,223 063 1,134 051 145,047</td><td>73 933 73 933 26 407 26 407 8 221 6 22 1457 1451 16,073 16,073 518 511 462 462 401 462 4021 462 400 3,000 1,600 2,000 6,000 6,000 6,000 6,000 500 500 500 500 300 600 150 155 300 600 150 155 300 600 350 355 250 756 523 5,223 1,134 1,134 150,147 150,747</td><td>26.407 6.221 1.455 16.073 518 462 4.621 3,000 1,600 6,000 750 450 450 500 200 400 350 250 750 5,223 1,134</td><td>462 4 521 3,000 3,000 3,000 3,000 3,000 4,600 4,600 4,88 4,88 4,88 4,88 4,88 4,88 4,88 4,88 4,88 4,97 5,223 5,223 5,255</td><td>26,438 26,00 21 6,229 6,229 5 1,457 1,457 73 16,073 16,073 18 518 511 62 462 462 1 4,627 502 00 3,000 3,000 00 2,000 1,600 00 6,000 6,000 50 750 755 50 450 450 50 450 450 50 200 200 00 200 200 00 400 400 50 1,250 255 50 1,250 255 50 1,250 255 50 1,230 522 34 1,240 1,13</td><td> -41.03% 3.59% 10.50% -20.00% -20.00% 0.00% 0.00% 0.00% 0.00% 28.57% 0.00% 0.00% 12.50% 0.00% -12.50% 0.00% 0.00% 6.68% </td></td<>	25,288 24 5 6,035 6 9 1,412 1 4 14,600 15 3 774 2 2 4,46 2 2 4,368 4 0 513 1, 1 - 3 2 4,00 2, - - 6, 0 538 5 0 574 352 0 11 1 0 921 0 0 636 1 0 435 7 1 1,063 1	726 73,933 985 26,407 058 6,221 417 1,455 024 16,073 878 518 446 462 182 4,627 000 3,000 000 3,000 000 3,000 000 6,000 750 - 250 - 223 5,223 063 1,134 051 145,047	73 933 73 933 26 407 26 407 8 221 6 22 1457 1451 16,073 16,073 518 511 462 462 401 462 4021 462 400 3,000 1,600 2,000 6,000 6,000 6,000 6,000 500 500 500 500 300 600 150 155 300 600 150 155 300 600 350 355 250 756 523 5,223 1,134 1,134 150,147 150,747	26.407 6.221 1.455 16.073 518 462 4.621 3,000 1,600 6,000 750 450 450 500 200 400 350 250 750 5,223 1,134	462 4 521 3,000 3,000 3,000 3,000 3,000 4,600 4,600 4,88 4,88 4,88 4,88 4,88 4,88 4,88 4,88 4,88 4,97 5,223 5,223 5,255	26,438 26,00 21 6,229 6,229 5 1,457 1,457 73 16,073 16,073 18 518 511 62 462 462 1 4,627 502 00 3,000 3,000 00 2,000 1,600 00 6,000 6,000 50 750 755 50 450 450 50 450 450 50 200 200 00 200 200 00 400 400 50 1,250 255 50 1,250 255 50 1,250 255 50 1,230 522 34 1,240 1,13	 -41.03% 3.59% 10.50% -20.00% -20.00% 0.00% 0.00% 0.00% 0.00% 28.57% 0.00% 0.00% 12.50% 0.00% -12.50% 0.00% 0.00% 6.68%
ECREATION DEPARTMENT ECREATION DIR WAGE ICCA TAX IEDI TAX IEDI TAX IEDI TAX EALTH INS ISABILITY/LIFE INSUR ENTAL INSURANCE T RETIREMENT ELEPHONE OSTAGE DVERTISING RINTING UES/MTGS/EDUC IFFICE EQUIPMENT ILEAGE REIMBURSEMENT IFFICE SUPPLIES	\$ 66,788 \$ 65,912 3 4,141 4,146 968 970 7,747 7,766 805 862 419 411 3,673 3,660 550 471 150 114 50 32 100 - 850 154 100 - 850 273 250 144	6 68,693 \$ 69,675 \$ 4,259 4,260 996 996 8,058 8,106 8,058 8,106 862 862 420 3,778 3,920 5,50 531 150 196 50 - 100 - 8,50 744 100 - 450 79 250 184	70,843 \$ 74,693 \$ 64,16 4,392 4,380 3,97 1,027 1,024 93 8,414 11,541 21,44 862 786 86 420 432 43 3,896 3,768 3,60 520 440 55 130 116 20 50 - 5 850 783 85 - 10 400 63 40 225 238 22	4,292 4, 1,004 1,004 22,104 23, 826 404 4,704 3, 540 540 105 - 405 -	187 \$ 70,072 166 4,350 974 1,016 350 24,022 862 518 446 462 863 4,380 500 150 150 50 800 50 300 225	\$ 70072 \$ 7007 4550 4355 1015 1011 24,022 24,022 518 511 462 462 489 438 500 500 150 200 - 650 50 50 55 150 200 225 225	4 350 1 016 24,022 518 462 4 390	4.350 \$ 43 1015 10 24,022 \$ 24,0 518 \$ 2 462 \$ 4 4.380 4 504 \$ 5 139 \$ 7 - \$ 644 \$ 8 47 \$	49 4,350 4.34 18 1,017 1,017	3 -39,93% 2 3,59% 1 13,36% 0 0.00% 0 33,33% 0 -62,96% 5 -50,00% 0 6,25% 0 0.00% 0 0.00%

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	FY17 Final		Y18 Final		Y19 Final Rudeet EX		Y20 Final FY		FY21 Final	FY22 Board Agreed		POGER	MARY	JOHN	ROB	OFFICIALS, COMMITTEE D RECOMMEND. F	ISCUSSION	TM Column) FY22/FY21 % Change
TOTAL ADMINISTRATION	Budget FY \$ 87,041 \$			Y18 Actual 89,972 \$				re-Audit) 98,995 \$	Budget 5 103,059 \$	Budget 5 104,820	S 106,545	ROGER \$ 105,995				\$ 107,227		3.84%
RECREATION PROGRAMS INSTRUCTOR FEE COACHING MATERIALS TEE SHIRTIHAT EQUIPMENT SUMMER PROG WAGE REFEREE/UMPIRE ENTRY FEE REGISTRATION & CREDIT CARD FEES M_CROSS SCHOOL RENTAL FEE SPECIAL EVENTS /SUPPLIES FICA MEDI UV RAPIDS UNIFORM TOTAL RECREATION PROGRAMS	\$ 80,000 \$ 400 4,500 3,800 14,000 2,200 1,120 7,200 13,500 1,000 868 203 300 \$ 129,091 \$	82,669 \$ 388 3,517 3,790 11,820 3,561 1,130 7,452 13,230 974 721 169	88,000 \$ 400 4,500 14,000 4,000 1,000 8,500 13,500 1,000 8,668 203 300 140,771 \$	62,470 \$ 429 636 3,799 11,003 3,592 1,235 6,517 13,230 1,078 605 142 672 105,407 \$	86,000 \$ 400 4,500 14,000 4,000 1,200 8,500 13,500 1,000 8,68 203 - - - - - - - - - - - - - - - - - - -	44,548 \$ 37 2,875 2,666 14,539 3,520 900 7,088 13,230 981 481 112 - -	450 4,000 13,000 1,300 1,300 1,300 1,3500 1,100 806 189 - 700	29,755 251 1,957 1,814 33,957 3,660 3,464 11,818 6,615 420 2,510 587 1,249 790 98,838 \$	5 65,000 5 450 3,000 3,500 3,600 4,500 4,500 4,500 2,356 551 700 5 131,657 5	3,500 38,000 - 2,500 600 -	\$ 65,000 300 2,000 3,500 38,000 3,700 2,500 5,000 - - - - - - - - - - - - - - - - - -	\$ 65,000 300 2,500 3,500 3,700 2,500 8,500 2,500 600 - 700 \$ 128,800	300 3,000 3,500 3,500 8,500 8,500 1,500 2,500 600 - 700	\$ 65,000 239 1,823 3,500 38,000 3,587 1,866 8,475 - 827 2,500 600 - 600 - 487 \$ 126,904	\$ 65,000 3,000 3,500 3,500 3,700 2,500 6,500 2,500 6,00 2,500 6,00 2,500 6,00 2,500 6,00 2,500 6,00 2,500 6,00 2,500 5 129,800	\$ 65,000 450 3,500 3,500 38,000 4,000 2,500 8,500 2,500 600 - 700 \$ 130,250	300 3,000 3,500 3,700 2,500 8,500 1,500 2,500 600 700	0.00% -33.33% 0.00% 0.00% 2.78% -44.44% 0.00% Eliminate CC payment 0.00% 6.11% 8.89% 0.00% -1.41%
RECREATION FACILITIES REC FIELD CARE HUNTLEY LINE MARKING PORTABLE TOILET REPAIRS & MAINT WATER USAGE WOMEN'S CLUB GRANT MAHHC PREVENTION GRANT (100% Pass Thru Grant) VT REC RESTART GRANT (COVID-related assistance) SITE WORK DESIGNATED FUND-T COURTS TOTAL RECREATION FACILITIES	\$ 10,000 \$ 3,200 650 2,000 350 2,033 250 <u>4,500</u> \$ 22,983 \$	10,647 \$ 3,052 311 1,822 385 2,033 4,500 22,750 \$	10,000 \$ 4,300 650 2,000 400 300 250 4,500 22,400 \$	3,500 308 2,411 397 300 - 4,500	10,500 \$ 4,300 400 2,000 400 - - 250 4,500 22,350 \$	6,151 \$ 857 498 5,156 410 4,704 - 78 4,500 22,354 \$	10,750 \$ 4,000 350 2,000 400 - - - 17,500 \$	2,648 \$ 917 1,138 158 513 686 10,746 2,781 19,587 \$	5 7,500 3,500 1,200 420 2,500 420 2,500 4,500 5 22,120 5	- - - -	\$ 7,000 2,000 1,200 2,500 500 - - - - - - - - - - - - - - - -	\$ 7,000 3,000 1,200 2,500 2,500 - - - - 10,250 \$ 26,950	\$ 9,000 1,500 2,500 500 - - - 15,000 \$ 29,700	1,758 648 2,575 440 2,600	\$ 6,719 \$ 2,440 \$ 1,062 \$ 2,519 \$ 485 \$ 1,875 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 9,000 3,500 1,200 420 2,500 250 	3,000 1,200 2,500 2,500 - - - - - - - - - - - - - - -	-6.67% Recent eval of fields -14.29% Rec Dir revised insight 0.00% 0.00% 19.05% 0.00% This can be \$-0-; no local match required JOHN, I THINK YOU MEANT \$-0- HERE 233.33% 43.31%
TOTAL	\$ 239,115 \$	237,106 \$	252,742 \$	215,625 \$	253,351 \$	211,597 \$	251,387 \$	217,420 \$	5 256,836 \$	\$ 214,420	\$ 248,845	\$ 261,745	\$ 266,620	\$ 254,652	\$ 261,164	\$ 269,347	\$ 268,514	4,55%
PUBLIC SAFETY FACILITY WATER USAGE ELECTRICITY HEATING (Inc, Apparalus Bay) ADMIN TELEPHONE & INTERNET ALARM MONITORING SUPPLIES REPAIRS & MAINTENANCE (Inc, Apparatus Bay) CLEANING DESIGNATED FUND - POLICE/FIRE STATION	900 5,050 7,250 6,475 270 750 4,000 7,500	1.050 4,614 2.918 5.160 436 289 1.305 7,500	1,178 5,050 7,250 6,510 270 750 2,500	689 5,981 2,014 6,499 688 1,951 6,626	1,150 4,850 3,950 5,800 270 550 1,750 3,500	1,081 6,253 4,030 930 737 14,948 3,500	1,000 6,250 2,500 5,800 210 1,000 1,500 9,360	1,095 11,431 1,111 3,921 226 337 5,715 10,911	1,000 6,250 3,000 4,500 1,000 1,750 11,000 3,500	1,100 7,100 11,000	2,500 4,500 325 750 2,000 11,000	1,100 7,100 3,000 4,500 325 750 2,000 11,000	1,100 7 100 3,000 5,160 325 750 2,000 11,000	1,000 7,100 2,385 3,473 615 1,009 9,096 11,000	1,100 7,100 2,875 4,830 325 750 2,000 11,000 875	1,000 11,000 3,000 5,160 325 750 2,000 11,000	1,100 7,100 3,000 5,160 325 750 2,000 11,000 3,500	10.00% 13.60% 0.00% 14.67% 54.76% -25.00% 14.29% 0.00% 0.00%
TOTAL PUBLIC SAFETY FACILITY	32,195	23,272	23,508	24,448	21,820	31,479	27,620	34,748	32,210	19,200	29,275	29,775	30,435	35,678	30,855	34,235	33,935	5,36%
POLICE DEPARTMENT WAGES & BENEFITS POLICE CHIEF WAGE ON-CALL WAGE ON-CALL WAGE OVERTIME OFFICER WAGE ADMINISTRATIVE WAGE PARTTIME OFFICER WAGE PARTTIME OFFICER WAGE SPECIAL DUTY WAGE GOVERNOR'S HIGHWAY SAFETY GRANT WAGE FICA TAX MEDI TAX HEALTH INS DISABILITY/LIFE INS DELTA DENTAL VT RETIREMENT TOTAL	\$ 84,052 \$ 159,600 4,680 20,000 43,850 7,500 12,500 20,339 4,757 80,762 3,500 1,677 21,133 \$ 464,350 \$	84,174 \$ 156,669 6,045 17,299 43,769 1,134 14,330 120 2,718 19,700 4,607 71,172 3,723 1,645 21,535 \$	157,250 4,680 22,500 44,844 7,500 15,000 - - - 20,971 4,904 82,660 3,750 1,680 22,106	85,393 \$ 127,327 5,456 22,163 44,880 2,521 15,284 600 982 18,333 4,288 51,803 3,020 1,818 20,756 404,622 \$	89,159 \$ 157,250 6,500 21,000 46,256 5,000 15,000 21,090 4,932 81,014 3,750 1,680 22,402 475,034 \$	105,389 \$ 147,608 5,441 18,111 46,615 1,611 13,732 20,235 4,611 67,695 3,813 2,154 20,630 \$	81,000 \$ 162,962 6,000 22,000 48,116 5,000 15,200 21,097 4,934 68,437 3,708 2,160 22,764 \$	81,294 \$ 159,474 5,520 19,241 47,409 566 14,260 160 1,099 20,763 4,856 59,300 2,668 59,300 2,668 2,105 27,640 446,353 \$	6 84,093 8 168,822 7,000 23,843 49,412 5,000 250 21,924 5,127 68,437 3,708 2,160 24,350 479,327 \$	174,617 51,247 16,934 20,587 4,815 72,228 24,313	174.617 7,752 23,843 51,247 1,600 15,934 - - - - - - - - - - - - - - - - - - -	174.617 5,472 19,838 51.247 1,300 16.934 - - - - - - - - - - - - - - - - - - -	6,000 23,843 51,247 5,000 16,934 - - - 20,557 4,815 72,228 2,589 2,310 2,310	174 817 5,472 19,838 51/247 1,566 16,934 	174,512 7,000 23,843 51,247 5,000 15,534 	\$ 87,036 174,730 7,000 23,843 51,140 5,000 15,430 22,585 5,282 70,148 3,708 2,160 26,612 \$ 494,674	5 87257 174617 7,752 23,843 51247 5,000 16 934 20,597 4,815 72 228 2,589 2,310 24,313 \$ 493,492	3.76% 3.43% 10.74% 0.00% 3.71% 0.00% 11.41% Consing Grand and tot of Stop Tor, and any -6.10% -6.10% -5.54% Updated -30.18% 6.94% -0.15% 2.96%
COMMUNITY POLICING ANIMAL CONTROL (NPD & NON-NPD) (Inc Dog Fine Refur COMMUNITY RELATNS SPEED SIGNS NORWICH CADET PROGRAM TOTAL	nd) \$ 1,500 \$ 1,000 1,500 \$ 4,000 \$	550 \$ 642 1,268 2,461 \$	1,000 \$ 1,200 1,500 3,700 \$	345 819	800 \$ 1,200 1,500 3,500 \$	2,376 \$ 265 1,740 4,380 \$	800 \$ 1,200 1,200 500 3,700 \$	1,978 \$ 483 3,214 5,675 \$	1,200 1,800 500	5 -	\$ 2,000 500 1,800 \$ 4,300	\$ 1,827 - 1,800 - \$ 3,627	1,200 2,000 500	364 1,924 500	\$ 2,131 \$ 653 \$ 1,865 \$ 300 \$ 4,948	\$ 2,500 1,200 1,800 \$ 5,500	1,200 1,800 500	0.00% 0.00% 0.00% 0.00%
EQUIPMENT & MAINTENANCE RADIO MAINTENANCE PETROLEUM PRODUCTS CRUISER VIDEO EQUIP CRUISER MAINT CRUISER SUPPLIES TOTAL GRANTS (Inc PACIF Equip & Women's Club)	\$ 800 \$ 8,500 6,500 700 \$ 16,800 \$ \$ - \$	1,305 \$ 7,793 395 7,649 28 17,170 \$ - \$			800 \$ 8,500 500 7,500 500 17,800 \$ - \$	710 \$ 6,877 10,701 500 18,789 \$ - \$	800 \$ 8,000 500 7,500 500 17,300 \$ - \$	315 \$ 2,181 40 6,355 226 9,117 \$ 952 \$		6 :-	\$ 800 6,000 500 7,500 500 \$ 15,300	\$ 657 5,500 	\$ 800 6,500 1,200 9,000 500 \$ 18,000	5,482 1,200 8,396 426	\$ 764 \$ 6,121 \$ 1,025 \$ 8,474 \$ 482 \$ 16,865	\$ 800 8,000 1,200 9,000 500 \$ 19,500 \$ -		0.00% -18.75% 140.00% -11.76% 0.00% -10.00%
SUPPORT ADMINISTRATION TRAINING SUPPLIES (inc. Equipment & Ballistic Vests) VIBRS DISPATCH SERVICES MILEAGE REIMB	\$ 4,300 2,500 1,200 48,750 100	2,157 \$ 2,193 411 2,934 48,965 85	4,300 \$ 2,500 500 1,500 50,700 100	7,483 \$ 1,540 3,627 50,434 408	3,800 \$ 2,500 500 3,500 57,117 100	5,835 1,390 524 2,616 56,053 325	3,000 \$ 2,500 500 3,500 62,817 200	4,634 \$ 1,588 1,524 2,404 61,673 74	5 4,000 \$ 2,500 3,000 67,292 200	\$ 4,000 72,911	\$ 4,000 2,500 1,000 3,000 72,911 200	\$ 4,000 - 2,882 72,911 200	\$ 4,000 5,000 2,000 3,000 72,911 200	\$ 4,000 1,506 683 2,882 72,911 269	\$ 4,000 \$ 3,502 \$ 1,421 \$ 2,971 \$ 72,911 \$ 217	\$ 4,000 2,500 2,000 3,000 72,911 200	\$ 4,000 5,000 2,000 3,000 72,911 200	0.00% 100.00% 0.00% 8.35% 0.00%

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	FY17 Final		FY18 Final		Y19 Final		0 Final FY20		(21 Final A	'22 Board Agreed		D 2055				OFFICIALS, COMMITTEE	FOR 1	M Column) FY22/FY21
DUES/MTGS/EDUC UNIFORM	Budget 500 2,500	FY17 Actual 745 1,909	600 2,500	635 3,819	750 2,500	965 2,641	750 2,500	-Audit) E 714 2,848	1,000 2,500	Budget	1,000 3,000	80GER 3,000	1,000 3,000	JOHN 771 3.103	ROB F \$ 943 \$ 3,026	1,000 3,000	1,000 3,000	% Change 0.00% 20.00%
UNIFORMS CLEANING TOTAL	1,500 \$ 61,850	1,067	1,500	634	1,500	993	1,500 77,267 \$	1,499 76,958 \$	1,500 83,992 \$	76,911	1,500	1,500	1,500	1,042	\$ 1,386 \$ 90,375	1,500	1,500	0,00% 10,26%
DESIGNATED FUNDS DESIGNATED FUND-SPECIAL EQUIP DESIGNATED FUND-CRUISER TOTAL	\$ 2,500 \$ 10,000 \$ 12,500	\$ 2,500 \$ 10,000 \$ 12,500 \$	10,000	10,000	2,500 \$ 10,000 12,500 \$	2,500 \$ 10,000 12,500 \$	2,500 \$ 10,000 12,500 \$	2,885 \$ 10,000 12,885 \$	2,500 20,000 22,500 \$		s - s -	s . s .	\$ 2,500 20,000 \$ 22,500	s - :	30,000	\$ 2,500 20,000 \$ 22,500	39,000	492,80% Cannot exceed 2,500 95,00% 139,20%
TOTAL POLICE DEPART. & PUBLIC SAFETY BUILDING	559,500	541,237	577,398	510,702	581,101	-	199069191 040	551,942	611,819	528,909	598,803	582,387	631,051	592,685	638,397	632,285	663,923	8,52%
FIRE/FAST DEPT. FIRE WAGES FIRE CHIEF WAGES FIRE OFFICER STIPEND FIREFIGHTERS WAGE	\$ 63,381 1,479 27,500	\$ 64,722 \$ 1,202 31,372	65,052 \$ 1,479 28,560	63,015 \$ 567 35,355	67,151 S 1,202 34,000	1,200	1,500	64,892 \$ 1,500 26,348	65,185 \$ 2,100 34,000	67,782	5 67.782 1,900 29,000	\$ 67.782 1,850 29,000	\$ 67,782 3 2,100 29,000	5 67.782 5 1.089 31,434	67.782 2,100 29,000	\$ 67,868 2,100 29,000	67 762 2,100 29,000	3,98% Claudette, FYI, 5/29 is hire date, so not much impact for CPI only 0,00% -14,71%
FF DRILLS/MTGS WAGE FICA TAX MEDI TAX	4,000 5,974 1,397	2,240 6,810 1,593	3,500 6,113 1,430	2,920 5,805 1,358	3.000 6.532 1.528	3,343 5,703 1,332	3,000 6,245 1,461	2,160 5,767 1,348	3,000 6,466 1,512		3,000 6,304 1,474	3,000 6,307 1,475	3,000 6,322 1,479	2,808 6,322 1,479	3,000 6,322 1,479	3,000 6,322 1,479	3,000 6,317 1,477	0.00% -2.30% -2.30%
HEALTH INSURANCE DISABILITY/LIFE INSURANCE VT RETIREMENT DENTAL INSURANCE TOTAL	938 850 3,169 420 \$ 109,109 \$	827 3,318 411	938 850 3,297 420	804 3,052 420	938 850 3,441 420	14,348 1,026 3,109 389	15,966 817 3,500 324	15,582 719 4,414 331 123,060 \$	16,276 817 3,748 446 133,551 \$	16,458 518 4,236 462 89,456	16.458 518 4.236 462	16,458 518 4,230 462 \$ 131,088	16,458 518 4,238 462	16,458 518 4,236 462	16,458 518 4 236 462	16,458 518 4,242 462	16,458 518 4,238 462	1,12% -36,62% 13,03% 3,59% -1,65%
EMS WAGES EMS WAGE EMS DRILL WAGE EMS FICA TAX EMS MEDI TAX TOTAL	\$ 5,000 \$ 2,100 440 103 \$ 7,643 \$	1,280 409 96	2,100 440 103	1,360 375 88	6,000 \$ 1,800 484 113 8,397 \$	3,522 \$ 1,960 339 82 5,903 \$	6,000 \$ 1,800 484 113 8,397 \$	6,944 1,920 540 127 9,531 \$	5,500 1,900 459 107 7,966 \$		\$ 6,000 1,900 490 115 \$ 8,505	1,900 490 115	\$ 6,000 1,900 490 115 \$ 8,505	\$ 5,480 1,747 418 99 \$ 7,744	6,000 1,900 490 115 \$ 8,504	\$ 6,000 1,900 490 115 \$ 8,505	6,000 1,900 490 <u>115</u> \$ 8,504	9 09% 0.00% 6.76% 6.76% 6.76%
EDUCATION & TRAINING FIRE EDUC/TRAINING EMS EDUC/TRNG FIRE DUES/MTGS/EDUC TOTAL	\$ 1,500 \$ 1,000 1,200 \$ 3,700 \$	5 718 \$ 775 859 5 2,352 \$	1,500 \$ 1,000 1,200 3,700 \$	850 538	1,500 \$ 1,200 1,200 3,900 \$	310 \$ 1,111 1,421 \$	1,000 \$ 1,400 750 3,150 \$	482 \$ 615 205 1,302 \$	750 1,200 750 2,700 \$		\$ 500 1,200 300 \$ 2,000	•	\$ 700 1,200 600 \$ 2,500	\$ 336 859 248 \$ 1,443	1,400 500	1,400 500	1,200 600	-6,67% 0,00% -20,00% -7,41%
TOOLS & EQUIPMENT FIRE TOOLS & EQUIPMENT EMS TOOLS/ EQUIP RADIO PURCH/REPAIR TOTAL	\$ 5,000 \$ 1,500 750 \$ 7,250 \$	847 394	1,250 750	2,943 \$ 3,932 1,910 8,785 \$	4,500 \$ 1,000 700 6,200 \$	4,802 \$ 1,277 6,079 \$	4,000 \$ 1,900 1,000 6,900 \$	3,931 \$ 1,959 502 6,391 \$	4,000 1,900 750 6,650 \$		\$ 4,000 1,900 750 \$ 6,650	1,900 750	\$ 4,000 1,900 750 \$ 6,650	2,389 804	\$ 4,000 1,900 750 \$ 6,650	1,900 1,500	\$ 4,000 1,900 750 \$ 6,650	0.00% 0.00% 0.00%
MAINTENANCE FIRE TRK R & M EQUIPMENT MAINTENANCE (Inc. Equip Safety Testing) RADIO MAINTENANCE SOFTWARE MAINTENANCE (Inc. Equip Safety Testing) COMPUTER MAINTENANCE VEHICLE FUEL TOTAL	\$ 12,000 \$ 2,000 800 400 3,500 \$ 19,600 \$	5 12,419 \$ 1,518 688 774 487 2,501 \$ 18,388 \$	13,000 \$ 2,000 500 800 400 3,500 20,200 \$	24,474 \$ 1,386 1,451 99 146 <u>3,071</u> 30,627 \$	14,000 \$ 2,000 500 800 450 <u>3,250</u> 21,000 \$	1,999 401 589 294 2.638	2,000 500 400 450 3,000	14,203 \$ 1,337 196 120 	14,000 5,800 500 400 3,000 24,100 \$		\$ 14,500 4,000 500 400 300 2,500 \$ 22,200	\$ 14,500 4,000 500 400 300 2,750 \$ 22,450	\$ 14,500 4,000 500 400 300 2,750 \$ 22,450	\$ 17,172 \$ 1,574 \$ 683 \$ 269 \$ 147 \$ 2,541 \$ \$ 22,386 \$		\$ 16,000 \$ 11,801 500 400 400 3,000 \$ 32,101	4,000 500 4,200 300 2,750	3.57% -31.03% 0.00% 950.00% Annual software license added for Equip Safety Testing -25.00% -8.33% 8.92%
SUPPORT																	s	
RECRUITMENT VEHICLE ALLOWANCE FIRETRUCK STORAGE POSTAGE FIRE PREVENTION BOOKS & MATERIALS	\$ 100 \$ \$ - \$ 75 100	\$ - \$ \$ - \$ 57 73	75 100	250 1,500 91 96	100 \$ 	- \$ - 18	100 \$ - 75 100	100 \$ 8 92	100 25 100		\$ - - 25 100	\$ - 25 50	\$ 100 - 25 100	\$ 33 	\$ 100 25 100	\$ 100 	s -	0.00% JOHN, THIS CAN BE \$-0- JOHN, THIS CAN BE \$-0- 0.00% 0.00% 69.23%
FIREFIGHTERS CASUL INS TELEPHONE & INTERNET OFFICE SUPPLIES	6,200 400	4,886 349	6,000 450	4,795 429	5,000	5,017 1,849 188	4,900	8,746 687 544	5,200 400	-	8,800 - 400	7,000	8,800	6,186	8,800	5,200 800	400 22,588	JOHN, THIS IS \$-0- (GOES TO PUBLIC SAFETY BLDG) 0.00% 3.50% Hangyer ESTIMATE = 3.5% Hormase
DISPATCH SERVICE UNIFORM HYDRANT RENTAL	8,554 225 11,700	9,563 155 11,700	9,558 225 11,700	9,795 252 11,700	9,800 225 18,057	10,526 401 18,057	20,985 225 22,500	20,985 159 22,499	21,824 225 23,000	22,588 33,933	22,588 225 33,933	22,588 225 33,933	22,588 225 33,933	22,588 271 33,933	22,588 225 33,933	21,824 225 33,933	225 33,933	0.00% 47.54% If Town & FD Merge, this cost goes away
DRY HYDRANT OSHA COMPLIANCE TOTAL	400 750 \$ 28,504 \$	0 1,076 \$ 28,085 \$	400 1,000 29,608 \$	10 1,441 30,358 \$	200 1.100 35,057 \$	1,200 37,256 \$	200 1,100 50,585 \$	5 136 53,961 \$	200 1,200 52,274 \$	56.521	25 1,000 \$ 67,096	25 1,000 \$ 65,246	25 1,000 \$ 67,196	5 926 \$ 64,431	25 1,000 \$ 67,196	200 1,200 \$ 63,732	25 1,000 \$ 67,196	-87.50% -16.67% 28.55%
AMBULANCE EXPENDITURES AMBULANCE CONTRACT AMBULANCE LIAB TOTAL	\$ 97,156 \$ 5,000	5 122,286 \$ 12,439	130,235 \$ 3,750	122.426 \$ 6.557	122,426 \$	122,426 \$ 1	130,235 \$ 1 12,000	26.113 \$ 9.038	135,500 \$ 14,500	146,340	\$ 146.340 12.000	\$ 146,340 12,000	\$ 146,340 12,000	\$ 146,340 \$ 14,500	146,340 14,500	\$ 135,500 \$ 14,500	5 146,340 12,000	8.00% Lost received 8% Increase proyected from Handver -17.24% 5.56%
GRANT VLCT PACIF GRANT DRY HYDRANT GRANT FY 17 HOMELAND SECURITY TOTAL	\$ 695 \$	695 \$	- \$ 5,160 <u>15,712</u> 20,872 \$	5,160 15,712	- \$ - \$ - \$ \$	820 \$	- S - S - S - S	1,643 \$ 2,585 \$ 	- \$ - \$ - \$		\$ - \$ - \$ - \$ -	s . s . s .	\$ 1,500 \$ - \$ - \$ 1,500	s - s - s -	s -	\$ \$ \$ \$ \$	s <u>-</u>	
DESIGNATED FUNDS DESIGNATED FUND-APPARATUS DESIGNATED FUND-EQUIPMENT TOTAL	\$ 65,975 \$ 4,000 69,975	65,975 \$ 4,000 69,975	63,000 \$ 20,610 83,610	63,000 \$ 20,610 83,610	60,000 \$ 20,610 80,610	20,610	20,610	30,000 \$ 20,610 50,610	15,000 15,000		\$ 15,000 10,000 25,000	\$ 50,000 20,000 70,000	\$ 60,000 20,000 80,000	\$ 70,000 30,000 100,000	\$ 50,000 20,000 70,000	\$ 70,000 30,000 100,000	\$ 30,000 10,000 40,000	100.00% #DIV/0! 166.67%
TOTAL FIRE DEPT.	348,631	376,509	418,256	425,929	408,652	413,660	411,270	402,005	392,241	292,317	420,926	462,279	478,498	496,517	472,087	496,587	442,291	12.76%
EMERGENCY MANAGEMENT DEBT SERVICE ON TOWER BOND (Principal & Interest)	\$ 60,122 \$	60,142 \$	32,662 \$	52,423 \$	28,078 \$	15,753 \$	32,078 \$	31,410 \$	30,738 \$	29,894	\$ 29,894	\$ 29,894	\$ 29,894	\$ 29,894	\$ 29,894	\$ 30,738	\$ 29,894	-2.75% John, this is from the amortization schedule

							EV02 D								Based on M Column)
	FY17 Final Budget FY17 A	FY18 Final ctual Budget		Y19 Final Budget FY19 Actual	FY20 Final FY20 A Budget (Pre-Au	ctual FY21 Final	FY22 Board Agreed Budget	CLAUDETTE	ROGER	MARY	JOHN	ROB	COMMITTEE DIS RECOMMEND. FY	CUSSION F	
TOWER POWER EMERG MAN ADMIN EMERG MNGMT SUPPLIES GENERATOR FUEL EMERG GEN MAINT BASE RADIO MAINTENANCE PD & DPW HAZARD MITIGATION PLAN (FEMA Grant) - Consultant DESIGNATED FUND- GENERATORS TOTAL	600 100 300 5,000 1,000 5,000	629 600 50 100 52 100 372 300 5,155 5,000 - 1,000 5,000 5,000 71,401 44,763) 572) 50) 100) 100) 10,526) 5,000	629 574 100 50 300 6,200 2,619 500 8,000 43,857 26,946	100 50 300 6,200 500 25,000 2	408 600 - 100 - 50 66 300 1,126 6,200 - 500 5,804 - 5,000 25,000 3,814 63,488	<u>25,000</u> 54,894	500 50 100 2,500 	500 50 100 4,350 - - 25,000 59,944	500 500 100 4,000 500 25,000 60,544	518 17 33 55 4,757 - - 25,000 60,274	500 17 33 55 2,500 - - - - - - - - - - - - - - - - - -	600 100 50 300 6,200 500 	500 500 100 2,500 500 33,000 67,044	-16.67% -50.00% -66.67% -59.68% 0.00% #DIV/01 32.00% \$33K is better estimate to account for Tracy Hall 5.60%
CONSERVATION COMM. PRINTING OFFICE SUPPLIES & EMAIL DUES/MTGS/EDUC SPKRS/PUBLIC INFO / GEN'L PUBLIC EDUCATION PUBLICITY / OUTDOOR STUDENT PROGRAMS - LEEEP TRAILS WATER QUAL MONIT MILT FRYE NATURE AREA NATRL RESRCS INVEN PROJECT RESTORATION / NATURAL RES. PROJS. WOMAN'S CLUB GRANT TOTAL	500 900 1,100 2,000	850 \$ 850 200 300 - 300 2,951 3,000 - 500 - 1,100 - 1,000 2,000 1,385 6,401 \$ 9,333	\$ 1,783 \$ 250 349 1,722 1,350 1,389	48 77 850 \$ 1,000 300 300 300 300 300 300 1,214 500 500 1,100 1,000 7,550 \$ 2,331	\$ 850 300 300 3,000 500 1,000 1,000	50 \$ 300 1,500 750 1,500 934 5,500 101 1,150 1,000 1,835 \$ 10,950	5	\$ 300 1,000 1,000 2,000 - 1,000 - - - - - - - - - - - - - - - - - -	\$ 1,000 2,000 1,650 \$ 4,650	\$ 300 1,500 1,000 2,700 1,650 1,650 1,000 \$ 8,150	24 35 \$ 944 83 386 1,290 484 5 3,226	\$ 300 1,500 1,000 2,700 1,650 1,000 5 8,150	\$ 300 \$ 1,500 2,700 1,650 1,000 \$ 8,150 \$	300 1,500 1,000 2,700 1,650 1,000 8,150	0.00% 0.00% -33.33% -50.91% 43.48% 0.00% -25.57%
CEMETERY COMMISSION			s - s	× \$	s - s	1,799 \$	s -	\$ -	\$.	s -	\$ -		\$ - \$	-	Questionable as to why on the books
PUBLIC WORKS DEPARTMENT HIGHWAY DIVISION HIGHWAY-WAGES & BENEFITS DIRECTOR OF PUBLIC WORKS ADMINISTRATIVE ASSISTANT, PART-TIME ROAD CREW WAGES (inc. 1 new gen'l laborer) ROAD CREW OVERTIME PAGER COMPENSATION FICA & MEDICARE HEALTH INSURANCE DISABILITY & LIFE INSURANCE DENTAL INSURANCE RETIREMENT TOTAL	\$ \$ 252,737 24 28,750 2 1,650 28,335 2 104,389 9 4,822 2,530 20,372 1	11,437 89,775 19,362 257,785 12,829 28,750 2,349 1,655 7,979 28,914 8,383 108,436 4,289 4,540 2,399 2,522 8,600 20,786 7,627 543,163	250,746 28,194 2,200 27,866 99,846 4,399 2,462 20,944	90,403 58,634 259,853 261,304 2,7966 53,340 2,9102 26,597 108,373 87,171 4,540 3,603 2,520 2,300 20,923 18,552 545,880 515,351	264,258 26 29,000 4 2,750 28,835 22 103,856 7 4,434 2 2,592 21,202 2	2,269 83,498 20,103 3,217 325,447 4,955 29,000 3,850 3,300 9,714 35,293 9,209 92,030 5,028 5,141 2,770 2,678 7,154 25,372 6,167 621,862	86,192 21,826 108,018		85 192 21,826 321,804 45,000 4 650 24,618 95,955 3,107 2,772 20,059 626,014	80,152 21,828 321,804 45,000 4,850 24,618 95,955 3,107 2,772 20,050 626,014	86.152 21.523 258.422 42.163 24.618 95.955 3.107 2.772 20.090 559,795	86, 192 21, 825 282, 846 45,000 4, 650 21, 638 73,283 2,589 2,310 17,655 557,989	86,302 21,850 321,804 45,000 4,650 24,618 96,908 3,107 2,772 20,113 627,124	86,192 21,826 321,445 45,000 4,850 24,591 86,955 3,107 2,772 20,950 625,627	3.23% 8.57% -1.23% Claudette, \$ = \$321,445 - \$38,958.40 55.17% 40.91% Contract obligation -30.32% Claudette, \$ = \$24,590.52 - \$2,980.32 4.27% Advance due to annow control claudette = Adjustments - Laborer -39.57% Claudette, \$ = \$3,107 - \$517.80 3.51% Claudette, \$ = \$2,772 - \$462 -20.82% Updated Claudette = Adjustment - Laborer 0.61%
MATERIALS SALT & CHEMICALS SAND DUST CONTROL GRAVEL & STONE CULVERTS & OTHER ROAD SUPPLIES ASPHALT PRODUCTS BRIDGE REPAIR & MAINTENANCE OTHER PROJECTS SIGNS TOTAL	61,600 4 20,000 1 50,000 4 12,000 7,100 2,000 5,000 4,500	7,316 \$123,188 9,210 61,600 8,006 20,000 0,884 50,000 9,540 12,000 2,707 10,100 2,000 2,000 1,302 5,000 3,774 4,000 4,739 287,888	6,861 10,986 42,022 (3,021) 390 3,268 2,812	\$120,000 \$139,630 61,600 102,339 20,000 10,315 50,000 50,615 12,000 5,186 10,100 1,063 2,000 - 5,000 4,185 4,000 1,292 \$284,700 \$314,624	65,000 101 18,000 14 50,000 47 5,000 6 5,000 1 2,000 5,000 3,000	2,574 \$120,000 ,910 100,000 ,233 20,000 ,986 50,000 ,664 5,000 ,664 5,000 ,664 5,000 ,645 2,000 494 4,000 5,970 \$311,000	12,000 2,000 \$14,000	\$115,000 105,000 12,000 55,000 12,000 2,000 2,000 2,000 2,000 \$307,000	\$125,000 105,000 18,000 55,000 12,000 3,000 2,000 - 2,000 \$322,000	\$125,000 105,000 18,000 55,000 12,000 2,000 2,000 2,000 2,000 \$324,500	\$111.148 70.370 11.845 46.875 12,000 972 2,000 2,699 1,633 \$259,442	\$121,841 \$100,728 \$16,308 \$54,479 \$12,000 \$2,995 \$2,000 \$1,783 \$2,256 \$314,390	\$129,900 114,000 60,000 12,000 2,000 2,000 2,000 4,000 \$348,900	\$125,000 105,000 18,000 55,000 12,000 2,000 2,000 2,000 \$324,500	4.17% 5.00% -10.00% 140.00% -30.00% -60.00% 0.00% -50.00% 4.34%
CONTRACTED SERVICES PLOWING & SANDING ROAD SWEEPING LEAF REMOVAL STREETLIGHTS TREE CUTTING & REMOVAL UNIFORMS PAVING OTHER PROJECTS CRACK SEALING PAVEMENT MARKING BRIDGES TOTAL	7,150 6,000 10,000 1 12,000 1 7,638 60,000 6 5,000 1 31,250 3 20,000 2	3,617 \$ 19,000 3,370 5,000 2,063 8,000 1,265 11,000 2,200 12,000 8,796 8,000 0,000 60,000 2,530 7,500 4,550 35,000 1,690 20,000	1,365 320 11,646 11,340 9,605 60,000 17,029 30,997	24,000 \$ 21,983 4,500 - - 6,000 950 - 11,500 11,735 12,500 1,000 9,000 13,188 60,000 8,634 7,500 24,335 35,000 30,997 21,000 12,069 - - 191,000 \$124,891 - -	3,500 6,000 2 11,500 12 12,500 4 9,000 12 30,000 6 7,500 5 35,000 21,000 19	9,488 \$24,000 - 4,500 9,250 6,000 ,823 12,000 1,450 12,500 1,120 10,000 3,660 30,000 - 15,000 9,652 22,000 - 10,000 3,482 \$153,500	<u>87,000</u> \$67,000	\$22,000 2,500 13,000 13,000 15,000 20,000 15,000 32,000 67,000 \$209,500	\$24,000 3,000 2,500 12,500 12,500 30,000 53,000 15,000 22,000 67,000 \$254,500	\$24,000 4,500 13,000 12,500 12,500 20,000 66,354 15,000 32,000 67,000 \$270,354	\$19,857 455 1,173 12,068 5,597 11,637 24,998 15,568 20,665 14,591 67,000 \$193,609	\$22,976 \$3,243 \$3,029 \$12,555 \$10,516 \$12,773 \$25,000 \$47,938 \$15,944 \$27,432 \$67,000 \$248,445	\$24,000 4,500 6,000 12,500 13,000 40,000 66,354 15,000 32,000 67,000 \$292,354	\$24,000 4,500 3,000 12,500 13,000 20,000 66,354 15,000 32,000 67,000 \$270,354	0.00% -50.00% 8.33% 0.00% -33.33% 784.72% 0.00% 45.45% 570.00% 78.13%
EQUIPMENT OUTSIDE REPAIRS PARTS & SUPPLIES PETROLEUM PRODUCTS TOTAL	37,500 3 50,000 3	3,648 \$ 37,500 8,266 38,000 7,722 47,000 9,636 \$ 122,500	50,378	40,000 \$ 39,550 38,000 37,467 43,000 44,603 121,000 \$121,620	42,250 5 43,000 4	0,124 \$ 45,000 0,334 45,000 8,498 43,000 8,956 \$ 133,000	s -	\$ 40,000 45,000 43,000 \$ 128,000	50,000 45,532	\$ 40,000 50,000 48,000 \$ 138,000	\$ 39,272 46,060 45,532 \$ 130,864	\$ 40,000 50,000 49,000 \$ 138,000	\$ 40,000 \$ 50,000 48,000 \$ 138,000 \$	50,000 48,000	-11.11% 11.11% 11.63% 3.76%
HIGHWAY GARAGE ELECTRICITY PROPANE TELEPHONE (Inc. Internet) SUPPLIES ALARM MONITORING REPAIRS & MAINTENANCE TOOLS ADMINISTRATION DESIGNATED FUND-GARAGE TOTAL	9,000 2,000 1,500 250 5,150 2,500 6,850 63,460 6	1,372 \$ 3,120 5,683 9,000 2,415 2,000 727 1,500 395 500 2,336 5,150 2,570 2,500 6,988 8,000 3,460 50,000 5,946 \$ 81,770	5,944 2,550 1,099 92 17,730 3,651 11,902 50,000	2,500 \$ 3,601 9,000 7,549 2,500 3,275 1,500 5,997 5,000 115 5,000 17,074 2,500 9,604 25,000 25,000 53,500 \$76,924	10,000 5 4,000 2 1,500 10 500 5 11,500 5 11,500 7 5,000 3 35,000 35	7.736 \$3,600 ,646 7,000 ,931 4,000 ,089 3,000 119 500 ,440 9,000 ,120 5,000 ,468 5,000 ,468 5,000 ,468 5,000 ,4549 \$62,100	\$3,600 \$3,600	33.600 7,000 8,000 500 6,000 7,000 5,000 25,000 \$63,600	\$3,500 7,000 6,000 500 6,000 5,000 5,000 25,000 \$61,600	\$3 600 7,000 3,500 10,000 500 6,000 9,000 5,000 25,000 \$69,600	6,380 2,919 5,728 109 13,415 5,160 8,325 25,000 \$70,636	\$6,861 \$3,407 \$8,260 \$461 \$6,979 \$7,326 \$5,256 \$26,429 \$68,912	\$4,800 8,000 4,000 10,000 6,000 9,000 5,000 25,000 \$72,800	\$3,600 7,000 3,500 10,000 500 6,000 9,000 5,000 25,000 \$69,600	0.00% 0.00% -12.50% 233.33% 0.00% -33.33% 80.00% 0.00% 12.08%
GRANTS BETTER ROADS / GRANTS IN AID VTRANS - BIKE & PED VTRANS - STRUCTURES GRANT (10% Local) VTRANS - PAVING GRANT VTRANS - TAP GRANT (Tigertown Cuiverts - 20% Local)	\$ 6,202 \$ \$ 5 \$ \$ \$ \$	\$	\$ 3,738 \$ \$ - \$ \$ - \$ \$ - \$	10	\$-\$ \$-\$	- \$ 5,705 524 \$ 6,600 - \$ 3,600 \$ - 8,704 \$ 75,600	\$ \$ \$	\$ - \$ - \$ -	\$- \$- \$-	s - s -	\$ 5,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$5,000 \$21,929	\$ 5,000 \$ \$ 20,000 \$ \$ 67,200 \$ \$ 243,000 \$ \$ 94,400 \$	889 885 115	-12.36% Better Roads -100.00% Bated off -100.00% With DPW

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	-														DEPT HEAD,	TM ONLY	(Based on
	FY17 Final	FY18 Final	EV40 Actual	FY19 Final		FY20 Final F		FY21 Final	FY22 Board Agreed		POCER	MARY	JOHN	ROB	OFFICIALS, COMMITTEE RECOMMEND.	FOR DISCUSSION	TM Column) FY22/FY21
FEMA GRANT TOTAL	Budget FY17 Actu S - S	- \$ 2,415,450	FY18 Actual \$ 2,415,450 \$ 2,419,188	\$ 758,063 \$	758,063 \$	5 - 5	Pre-Audit) 98,024 127,253	Budget \$ - \$ 91,505	Budget \$ 26,929	S 26,929			\$ 26,929		s .		-70.57%
CAPITAL EXPENDITURES DESIGNATED FUND-EQUIPMENT DESIGNATED FUND-SIDEWALK DESIGNATED FUND-PAVING DESIGNATED FUND-BRIDGES TOTAL	\$ 135,000 \$ 135,0 10,000 10,0 275,000 275,0 35,000 35,0 \$ 455,000 \$ 455,0	00 275,000 00 85,000	10,000 275,000 85,000	14,000 275,000 40,000	14,000 275,000 40,000	88,000	88,000	60,000 40,000	ş .	\$ 20,000 7,000 48,600 100,000 \$ 175,600	\$ 40,000 275,000 100,000 \$ 415,000	14,000 275,000 175,000	\$ 40,000 14,000 226,400 100,000 \$ 380,400	\$ 40,000 14,000 250,000 150,000 \$ 454,000	14,000 275,000 394,404	\$ 40,000 14,000 275,000 175,000 \$ 504,000	100,00% Cannot exceed 40000 #DIV/0! 358,33% 337,50% <mark>Based on re-review with DPW: to do the above, the \$175K is needed here</mark> 320,00%
TOTAL-HIGHWAY DIVISION	\$1,670,714 \$ 1,579,2	30 \$ 4,050,008	\$ 3,927,978	\$ 2,368,143 \$	2,346,449 \$	1,304,602 \$	1,360,130	\$ 1,492,967	\$ 219,547	\$ 1,468,231	\$ 1,841,575	\$ 1,959,397	\$ 1,621,675	\$ 1,808,665	\$ 2,632,182	\$ 1,959,010	31,22%
BUILDINGS & GROUNDS DIVISION BUILDINGS & GROUNDS WAGES & BENEFITS BUILDING & GROUND WAGES OVERTIME WAGES PAGER COMPENSATION FICA & MEDICARE HEALTH INSURANCE DISABILITY & LIFE INSURANCE DENTAL INSURANCE RETIREMENT TOTAL	6,000 4,6 550 1,1 6,503 6,3 28,104 20,9 1,067 1,0	00 550 92 6,440 44 29,149 98 1,187 11 420 74 4,630	5,779 550 7,020 20,442 1,222 385 4,889	\$ 83,851 \$ 3,700 550 6,740 22,657 1,187 420 4,846 \$ 123,950 \$	9,746 550 7,660 25,897 1,140 735 4,636	5,000 1,100 7,031 29,340 1,140 432 5,170	3,402 550 6,922 32,691 913 877 6,745	5,000 550 7,491 31,866 1,140 735 5,631	5,000 775 7,063 33,545 1,036 924 5,770	775 7053 33,545 1,036 924	5,000 775 33,545 1,036 924 5,770	5,000 775 7,033 33,545 1,036 924 5,770	\$ 92 323 5,000 775 7,033 33,545 1,036 924 5,770 \$ 146,436	5,000 775 7,053 33,545 1,036 924 5,770	\$ 92,448 5,000 775 7,072 33,545 1,036 924 5,778 \$ 146,578	S 92.323 5,000 775 7053 33,545 1,036 924 5770 \$ \$ 146,436	-0.05% 0.00% 40.91% -5.72% 5.27% -9.16% 25.71% 2.48% 1.14%
MATERIALS GARDEN SUPPLIES & PLANTS	\$ 1,700 \$ 1,8	30 \$ 1,500	\$ 2,110	\$ 1,600 \$	1,975 \$	i 1,600 \$	643	\$ 2,000	\$ -	\$ 1,000	\$ 1,500	\$ 2,000	\$ 1,576		\$ 2,000	\$ 2,000	0.00%
CONTRACTED SERVICES FOLEY PARK & MEDIANS UNIFORMS TOTAL	\$ 4,750 \$ 4,8 2,100 1,7 \$ 6,850 \$ 6,6		1,869	2,100	3,069	2,000	4,295	2,500		\$. 4,800 \$ 4,800	\$ - 4,800 \$ 4,800	\$ - 4,800 \$ 4,800	\$ - 4,000 \$ 4,000	4,800	\$ - 4,800 \$ 4,800	\$ 4,800 \$ 4,800	JOHN, CAN BE \$-0- (DON'T CONTRACT ANYMORE) 92.00% 92.00%
EQUIPMENT OUTSIDE REPAIRS PARTS & SUPPLIES PETROLEUM PRODUCTS TOOLS TOTAL		03 1,900	2,498 2,795 603	2,500 2,500 500	4,788 6,232 93	2,500 2,800 500	4,050 1,110 53	\$ 1,600 3,000 2,800 500 \$ 7,900	\$ -	\$ 2,000 4,000 2,000 500 \$ 8,500	4,000 2,000 250	4,500 2,000 500	3,779 3,379 250		\$ 2,000 4,500 2,000 500 \$ 9,000	4,500 2,000 500	
CAPITAL EXPENDITURES DESIGNATED FUND-EQUIPMENT TOTAL-BUILDING AND GROUNDS DIVISION	15,000 15,0 \$ 155,527 \$ 148,1			7,000 \$ 146,500 \$	7,000 168,738 \$	150,767 \$	147,934	\$ 157,185	\$ 146,436	\$ 160,736	15,000 \$ 175,986	15,000 \$ 177,236	15,000 \$ 176,180	15,000 \$ 163,396	15,000 \$ 177,378	15,000 \$ 177,236	12.76%
SOLID WASTE DIVISION SOLID WASTE WAGES & BENEFITS TRANSFER STATION WAGES FICA & MEDICARE TOTAL	\$ 36,937 \$ 36,5 2,826 2,7 \$ 39,763 \$ 39,3	97 2,650		36,958 2,827 39,785	39,204 2,884 42,087	38,838 2,971 41,809	39,910 3,168 43,078	39,374 3,012 42,386	42,774 3,272 46,046	3.272	42.774 3.272 46,046	42.774 3.272 46,046	42.774 3.272 46,046	42,774 3,272 46,046	42,823 3,276 46,098	42.774 3.272 46,046	8.63% 8.63% 8.63%
CONTRACTED SERVICES GUVSWMD ASSESSMENT MUNICIPAL SOLID WASTE RECYCLING C & D WASTE DISPOSAL FOOD WASTE DISPOSAL UNIFORMS TOTAL	51,500 45,1 32,000 50,2	58 37,000 73 25,000 - 5,000	44,745 39,063 8,123 2,477	\$ 37,554 \$ 49,000 61,000 10,000 2,000 <u>500</u> \$ 160,054 \$	37,554 \$ 40,691 33,178 7,261 5,066 123,751 \$	37,554 \$ 46,000 45,000 9,000 2,500 500 140,554 \$	51,641 39,326 10,308 7,153	43,000 40,000 10,000 6,000 500		50,000 40,000 10,000	\$ 37,554 50,000 40,000 10,000 7,500 \$ 145,054	\$ 37.554 50.000 40.000 10,000 7.500 \$ 145,054	\$ 37,554 45,693 37,189 8,564 4,899 \$ 133,899	\$ 37,554 \$ 48,923 \$ 39,297 \$ 9,641 \$ 6,850 \$ - \$ 142,265	\$ 37,554 50,000 40,000 10,000 8,000 <u>500</u> \$ 146,054	50,000 40,000 10,000 7,500	0.00% 16.28% 0.00% 0.00% 25.00% -100.00% 5.84%
EQUIPMENT REPAIRS & MAINTENANCE PARTS & SUPPLIES SMALL EQUIPMENT TOTAL	\$ 3,000 \$ 1,3 1,500 1,1 300	08 \$ 3,000	\$ 4,034 311 25	\$ 2,000 \$ 1,000 300	2,170 \$ 1,429 55	2,000 \$ 1,000 500	3,117 1,369 829	\$ 2,000 1,000 300		\$ 3,000 1,200 500		\$ 3,000 1,000 500	1,036 303	1,000 500	\$ 3,000 1,000 500 \$ 4,500	1,400 500	50.00% 40.00% 66.87% 48.48%
TRANSFER STATION PURCHASED SERVICES ELECTRICITY PROPANE TELEPHONE ADMINISTRATION FRANCHISE TAX TO VERMONT TOTAL	1,500 1,0 750 4 450 3 2,500 1,3 2,900 1,9	0 600 3 450 31 2,500	779 676 451 2,639 2,013	1,200 600 450 2,500 2,900	1 866 409 430 329 1,439	1,000 650 450 2,500 2,100	3,413 460 473 257 1,362	2,000 600 450 2,000 2,000	2,000 \$ 2,000	600 500 750 2,000	2,000 600 500 1,000 2,000	2 000 600 450 1,000 2,000	2000 515 451 1,075 1,605	2 000 600 500 1,000 2,000	\$ 2,595 3,500 600 450 1,000 2,000 \$ 10,145	2,000 600 500 1,000 2,000	
CAPITAL EXPENDITURES DESIGNATED FUND-EQUIPMENT TOTAL-TRANSFER STATION DIVISION	8,000 8,0 \$ 186,801 \$ 193,1			6,500 \$ 218,459 \$	6,500 182,878 \$	193,733 \$	202,782	\$ 192,385 s	\$ 85,600	\$ 196,650	8,000 \$ 212,400	13,000 \$ 217,245	13,000 \$ 204,990	1,300 \$ 202,711	13,000 \$ 219,797	13,000 \$ 217,600	#DIV/0! 13,11%
TRACY HALL WATER USAGE ELECTRICITY HEATING ALARM MONITORING ELEVATOR MAINT BUILDING SUPPLIES REPAIRS & MAINT CUSTODIAN PAGER MILEAGE REIMB BANDSTAND & SIGN ELECTR (Inc Huntley EV Charge) DESIGNATED FUND-TRACY HALL TOTAL TRACY HALL	\$ 450 \$ 44 10,000 10,4 16,500 87 250 8 3,000 3,0 3,000 4,0 10,000 5,9 100 100 1000 8 \$ 44,400 \$ 34,43	5 9,700 33 16,500 5 600 10 3,300 17 3,900 12 15,000 - 100 - 100 - 100 - 100 - 20,000	11,888 10,264 92 2,979 4,468 16,566 15 606 20,000	\$ 500 \$ 10,500 600 3,300 4,200 10,000 100 100 900 20,000 \$ 63,200 \$	625 \$ 13,365 11,467 115 3,827 3,667 15,663 1,720 20,000 70,469 \$	12,000 11,000 600 3,100 4,200 10,000 100 900 20,000	14,272 11,096 119 3,406 3,135 8,852 3,279 20,000	\$ 650 13,500 600 3,300 4,200 13,000 550 2,000 \$ 49,300 5	13,500 2,000 \$ 15,500	11,500 200 3,300 4,000 10,000 775 - - 2,000	13,500 200 3,300 4,200 10,000 550 775 2,000	13,600 11,500 200 3,300 4,200 10,000 550 2000 20,000	10,943 10,943 109 3,404 3,763 13,693 - 5 5 20,000	13.500 11,500 200 3,300 4,200 10,000 775 2,000	\$ 850 14,000 11,500 600 3,300 4,200 10,000 550 	13 500 11,500 200 3,300 4,200 10,000 775 2 000	0.00% 0.00% -66.67% Claudette, contract with VLS 0.00% -23.08% 40.91% #DIV/0! 0.00% Why so high?

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	FY17 Final		FY18 Final		FY19 Final		Y20 Final		FY21 Final	FY22 Board Agreed						DEPT HEAD, OFFICIALS, COMMITTEE	DISCUSSION	
TOTAL PUBLIC WORKS DEPARTMENT		FY17 Actual \$ 1,955,020		Y18 Actual 4,337,060				Pre-Audit)	S 1,891,837	Budget \$ 467,083	S 1,891,767		MARY \$ 2,420,003	JOHN \$ 2,070,936		\$ 3,097,357	1102010-0010	% Change 27-93% Mary, somehow you changed the cell formula, such that you "missed" to subtotal lines
DEBT SERVICE EXPENDITURES PUBLIC SAFETY FACILITY BOND - PRINCIPAL PUBLIC SAFETY FACILITY - INTEREST BROWNS SCHOOLHOUSE RD PED, BRIDGE - PRIN/INT PUBLIC SAFE BLDG / HIGH, GARAGE ADD, - "OVER." DEBT INTEREST (FEMA) FEMA LTR OF CREDIT - PRINCIPAL PAID TO CLOSEOUT	\$- ÷	2				47,000 \$ 49,037 10,003				\$ 47,000 46,474 14,040 52,330	\$ 47,000 46,474 14,040 52,330	\$ 47,000 46,474 14,040 52,330	\$ 47,000 46,474 14,040 52,330					0.00% -1_99%
FEMA LTR OF CREDIT - INTEREST PAID TO CLOSEOUT TOTAL	\$ -	s -	\$ 45,000	35,130	96,037 \$	106,040 \$	113,269	9,838	- \$ 146,746	\$ 159,844	\$ 159,844	\$ 159,844	\$ 159,844	\$ 159,844	\$ 159,844	\$ 159,844	\$ 159,844	8.93%
TAX EXPENDITURES TAX ADJUSTMENTS & ABATEMENT TOTAL	\$ 5,000 \$ 5,000		\$ 5,000	3,350	\$	2,798 S	3,500	\$ 2	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		-14.29% -14.29%
INSURANCES COBRA (Inc. an HRA adjust, In FY20 Actual) PROP & CAS INSURANCE UNEMP INS RATE ASSMT WORKER'S COMP INS TOTAL	\$ 82,500 5,236 117,026_ \$ 204,762	\$ 85,174 3,850 <u>129,845</u> \$ 218,869	5,300 132,000	1,598 128,934	5,300 132,000	1,516 146,550	86,000 3 2,000 132,000 220,000 3	2,526 130,285	2,397 109,130	3,156 94,397	\$ 87,385 3,156 94,397 \$ 184,938	\$ 87,385 3,156 94,397 \$ 184,938	3,156 94,397	3,156 94,397	3,156 94,397	2,397 109,130	3,156 94,397	16.37% 12/2/2020 31.66% Just received from VLCT = 5764 quarterty + \$100 annual fee -13.50% 12/2/2020 -0.90%
TOTAL TOWN EXPENDITURES	\$4,372,857	\$ 4,238,281	\$ 6,929,111 \$	6,624,509	5,260,449 \$	5,153,611 \$	4,271,793	5,878,056	\$ 4,493,503	\$ 2,755,517	\$ 4,578,770	\$ 5,008,387	\$ 5,262,047	\$ 4,874,349 \$ (175,000)	\$ 5,008,968	\$ 5,995,565	\$ 5,270,796	17,30%
OTHER MONETARY ARTICLES										1/4/2021	1.90% Updated 1/4/2021	11.46% Updated but still has 12/16/20	17.10% Updated but still has 12/16/20	\$ (250,000) \$ 4,449,349 8,48% Updated but still has 12/16/20	11.47% Updated 1/4/21 but w/BLANKS			
ADVANCE TRANSIT BROWNS SCHOOLHOUSE RD BRIDGE CATV GOOD BEGINNINGS GREEN MOUNTAIN ECONOMIC DEVELOPMENT CORP HEADREST NORWICH CEMETERY ASSOCATN NORWICH CEMETERY ASSOCATN NORWICH CEMETERY ASSOCATN NORWICH CEMETERY ASSOCATN NORWICH CHILD CARE SCHOLARSHIP NORWICH HIDTORICAL SOCIETY NORWICH LIONS CLUB FIREWORKS NORWICH PUBLIC LIBRARY - OPERATING NORWICH PUBLIC LIBRARY - OPERATING SOLICH FULL COUNCIL OF THE UPPER VALLEY REGIONAL ENERGY COORDINATOR RSVP SENIOR SOLUTIONS SEVCA SPECIAL NEEDS SUPPORT CENTER THE FAMILY PLACE UPPER VALLEY TRAILS ALLIANCE VISITING NURSE ASSOC. & HOSPICE VTRANS 2019 BIKE/PED LOCAL SHARE FOR RRFB'S WHITE RIVER COUNCIL ON AGING WINDSOR COUNTY MENTORS WISE YOUTH-IN-ACTION TOTAL VOTED MONETARY ARTICLES TOTAL TOWN EXPENDITURES IF ALL ARTICLES PASS	\$ 12,860 3,000 2,500 1,500 4,348 8,000 3,000 265,000 	\$ 12,860 3,000 2,500 1,500 15,000 4,348 8,000 3,000 265,000 2,000 15,600 2,000 15,600 2,000 15,600 2,000 15,600 2,000 3,750 5,300 1,000 2,500 3,750 5,300 1,000 3,750 5,300 1,500 3,750 5,300 1,500 3,750 5,300 1,500 3,750 5,300 1,500 1,500 1,500 3,750 5,300 1,500	3,000 1,693 2,500 15,000 4,348 8,000 3,000 272,950 3,750 5,000 3,750 5,000 15,600 5,300 1,000 2,500 3,600 3,000 364,781	3,000 1,693 2,500 15,000 4,348 8,000 3,000 272,950 3,750 5,000 15,600 5,300 1,000 2,500 3,000 364,761	3,000 1,693 2,500 1,500 4,348 8,000 3,000 275,000 337 3,750 6,000 2,000 15,600 5,300 1,000 2,500 3,000 366,648	3,000 1,693 2,500 15,000 4,348 8,000 3,000 275,000 337 3,750 6,000 2,007 15,600 5,300 1,000 2,500 3866,655	3,000 3,000 1,677 2,500 20,000 4,348 8,000 50,000 50,000 3,000 3,750 2,000 6,000 6,000 6,000 6,000 5,000 15,600 5,300 1,000 2,500 1,000 2,500 3,000 436,226	3,000 3,000 1,677 2,500 20,000 4,348 8,000 3,000 283,000 50,000 3,370 2,000 6,000 6,000 6,000 2,000 15,600 5,300 1,000 2,500 3,000 436,226	\$ 80,000 3,000 3,000 1,659 2,500 2,500 4,348 8,000 288,660 337 30,670 1,200 3,750 2,000 6,000 6,000 6,000 2,000 15,600 5,300 1,000 2,500 5,300 1,000 2,500 5,300 5,00	- - \$ 2,755,517	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	\$ 13,514 \$ 3,000 3,000 1,659 2,500 2,500 2,500 2,500 3,000 288,660 3337 1,200 3,750 2,000 18,500 6,000 2,500 3,000 3,	0.00% 0.
	FY17 Final Budget	FY17 Actual	FY18 Final Budget F		FY19 Final Budget FY			Y20 Actual Pre-Audit) F	Proposed Y21 Budget								FOR DISCUSSION FY22 Budget	

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TOWN OF NORWICH 2021-2022 Compensation F	Dackago								FISCAL YEA	R 2021 - 2022 (July	1 - June 30) 🛛 🔪				
Jan-21	arrage							-							
Jun 21			2-Nov-20	30-Jun-21		FYF '21 9	alary Schedule		1-Jul-21						
		7.		CC FUIL EL	1	1							Other Town Costs		
			Current Grade	End FYE '21	1					Gross Wages from July	Gross Wages from Step	Total Gross Wages FYE	Attributable to		
Employee	Dept / Position	Anniversary Date	& Step	Grand & Step	Hou	rly Wage	Gross Wages		CPI = 1.62%	1 Up to Step	Thru Fiscal Year	2022	Employees - FYE 2022	Total	l Compe
Albee, Paul P/T (18 hrs/wk	DPW - Lead TS Attendant	1/17/2018	10-C	10-D	\$	18.59		\$	18.90	\$ 9,195.12	\$ 8,671.50	\$ 17,866.62		-	1
Bergmeier, Miranda	TM - Assist to TM	9/12/2016	16-F	16-F	\$	26.02			26.44		\$ 45,309.60	\$ 55,885.60			8
Campbell, Norman P/T (10	NPD - Crossing Guard	8/27/2014	10-K	<u> 10-к</u>	\$	21.36			21.71			\$ 8,466.90			
Connor, Christopher	DPW - Equip. Operator	1/2/2019	12-B	12-C	\$	20.12	\$ 41,849.60) \$	20.45	\$ 21,268.00					6
Durfee, Herbert	TM - Town Manager	5/1/2017	24-C	24-D			\$ 94,083.95	\$	95,608.11	\$ 77,442.57	\$ 18,528.85				13
Durkee, Gary	DPW - Equip. Operator	12/24/2001	12-T	12-T + \$500	\$	28.18	\$ 59,114.40	\$	28.63	\$ 23,133.04	\$ 36,917.36				8
(Vacant)	Finance Director	Hand a		21-K			\$ 80,358.23	\$	81,660.03	TBD	TBD				11
Francis, Roderic	P/Z - P/Z Dir (& ZA)	7/9/2018	21-E	21-E		(2022)	\$ 71,355.81	\$	72,511.77						10
Frank, Jennifer	NPD - Police Chief	3/1/2018 (4/13/19)	23-C	23-D			\$ 85,235.41	\$	<mark>86,616.23</mark>						12
Fremont, Roger P/T (17 hr:	DPW - TS Attendant	7/21/2018	4-C	4-C	\$	13.56	\$ 11,987.04	\$	13.77	\$ 702.27					1
Grammer, Becky	Finance Assistant	9/28/2020	14-D	14-D	\$	22.66			23.02						5
Ingraham, Anna	NPD - Police Officer	9/21/2015	14-H + 1%	14-H + 1%	\$	24.77			25.17						8
Keeling, Simon	NPD - Sergeant	6/9/2019	17-H + 1%	17-I + 1%	\$	29.30			29.77						9
Koloski, Michael	DPW - Equip. Operator	3/28/2011	12-M	12-N	\$	25.02			25.43						7
(Vacant)	DPW - Laborer			11-A	\$	18.41			18.71	TBD	TBD				6
Lewellyn, Albert	DPW - Equip. Operator	8/22/2005	12-T	12-T + \$500	\$	28.18			28.63						9
(Vacant) P/T (17.5 hrs/wk)	Listers - Admin. Clerk		12-C	12-D	\$	19.34			19.65	TBD	TBD				1
Moore, Adam	DPW - Bldgs/Grounds Tech.	8/14/2017	11-H	11-H	\$	21.15			21.49						7
Mullen, Pamela P/T (20 hr:	P/Z - Planning Assistant	7/25/2006	14-H	14-H	\$	24.52	\$ 25,500.80	\$	24.92						2
Munday, Bonnie	Town Clerk - Town Clerk	7 <mark>/13/1992</mark>	18-N	18-N			\$ 69,990.64		71,124.48						10
Northern, Alex (75%)	NFD - Fire Chief	5/29/2018	21-0	21-P			\$ 66,541.49		67,619.45						9
Powell, Judith	NPD - Admin. Assistant	8/4/2008	12-K + 1%	12-K + 1%	\$	23.82			24.20						7
Pregent, Joseph	NPD - Police Officer	2/2/2020	14-M	14-N + 1%	\$	27.90			28.34						8
Rich, Neal	DPW - Equip. Operator	10/18/1982	12-T	12-T + \$500	\$	28.18			31.61						9
Schuette, Masaki P/T (20 h	DPW - Admin Assistant	3/20/2019	12-C	12-D	\$	20.53			20.86						2
Smith, Jedediah P/T (17 hr:	DPW - TS Attendant	3/14/2018	4-C	4-D	\$	13.83			14.05	\$ 8,359.75					1
Sofronas, Demo P/T (20 hr	NPD - Crossing Guard	1/7/2013	<u>10-к</u>	10-K	\$	21.36			21.71	to far i					
Swenson, Brie	Rec - Recreation Director	4/1/2019	21-B	21-C			/		69,696.05						10
Trussell, Ben	DPW - Custodian	3/1/1995	9-N	9-0	\$	22.01			22.36						7
Trussell, Judy	Town Clerk - Assist Town Clerk	1/1/2013	12-H	12-I	\$	22.66			<mark>23.03</mark>						7
Wiggins, Larry	DPW - Director of PW	10/1/2018	23-C	23-C			83,564.13	\$	84,917.87	\$ 21,229.47	\$ 64,962.17	\$ 86,191.64	\$ 22,303.52	\$	10

Union Member

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Based on Calendar Year Enrollment for 2021

Includes FICA, Medi, on call pay, pager pay, clothing/boot stipend, VMERS, Health, Dental, & Life/Disability

Union Positions - haven't passed 1st year of employment. (Probation)

Union Positions and employees are members.

olice Chief promotion to 23-H on anniversary date of hire = 93,876.13 from 23-D

eal Rich promotion to Working Foreman = 14-T (+ \$500 offgrid) (MAX COST)

Assumed budget (currently vacant positions)

1,510,143.81

\$

NOT Comparable - FYE 21 is as of June 30, while FYE 22 is entire year. FYE 21 is most "expensive" date of year - the last day of the fiscal year. FYE 22 considers when actual Steps take effect.







1,555,677.33 \$

621,596.89 \$

2,177,274.22

To: Norwich Selectboard, Town Manager Herb Durfee III

From: Claudette Brochu, Selectboard Chair

Re: FY2022 Budget

January 3, 2021

This budget year continues to be a struggle. We are faced with the continuing economic effects of the pandemic, lean spending in previous years, and the need to update some services. If there was ever a year in which we needed to separate "needs" from "wants", this is the year.

Norwich is a wealthy town and generally supports both the municipal and school budgets. The pandemic has had a disproportional negative impact on hourly wage earners, in particular, those employees in the hospitality sector. Salaried workers have not been as negatively impacted. We do know that state revenues are down for FY21 and are expected to be down in FY22. And we have no idea if further funding from the Federal government will be forthcoming.

So far, our town revenues are on track with spending. What we do not know is if our February tax payments will continue to be on track with spending or if our FY22 tax payments will be on track. The CARES2 act recently passed does not provide any payments to towns or cities and does not support the same level of unemployment payments or individual payments to those earning less than \$75,000. Renters unable to pay rent impact property owners unable to pay taxes. Business owners unable to pay rent also impact property owners who then become unable to pay taxes. We have no data available to us to assist in guiding our thinking or spending.

While school spending and Town spending are two separate animals, we already know that the school portion of the tax rate is projected to increase by approximately 12%, or an increase in the school portion of the tax rate of \$766 on

a \$350,000 property. That data were based on a 94% CLA. We now know the CLA is 90% which, all else staying the same, will increase that tax rate.

While some board members are asking for stabilization of the tax rate, the question remains "At what percent increase is the rate considered stabilized?" Looking at the graphs from the Town Manager, the past years have had a relatively stable tax rate. Yet we are being told that the increases were not sufficient to provide the "level of service for which Norwich has expected." What has not been explained is how the expected level of service was determined. Should we expect a fifteen percent (arbitrary number selected by me) this year with subsequent 15% increases year over year? Do we use the rate of inflation or the Consumer Price Index or some combination of both? I would argue that this year we should provide a budget for consideration by voters of no more than 2%-4%. (I confess to not being an Excel basic user or even to having the skill to update the bottom line calculation so I am not certain my adjustments even impact the bottom line).

To achieve that minimal increase I propose that we use \$73,000 in Undesignated Funds. Twenty-five thousand would be used to fund the Designated Fund (Equipment) for IT upgrades; \$3,000 for Tennis Courts; \$10,000 for Police cruisers; \$15,000 into the Fire Apparatus Fund; and \$20,000 into DPW equipment fund. This offsets the requested amounts. Using the rolling average detailed by John and Roger, I have also chipped away at some line items in each Department. In the attached budget matrix, my proposed budget line items are highlighted in red. The use of \$73,000 keeps us within the policy guidelines for the Undesignated Fund balance yet allows us to mitigate the overall tax impact. Otherwise, I am looking at what we "need" versus what we may "want". I "want" more but I "need" less.

Respectfully,

Claudette

Trends in Electricity

Devent				Bu	Idg	get - Fiscal Y	ear	Ending June	30						
Department:		2017		2018		2019		2020		2021		2022 - TM	20	22 TM Rev.	
Public Safety Bldg (Fire & Police)	\$	5,050.00	\$	5,050.00	S	4,850.00	Ś	6,250.00	Ś	6,250.00	¢	11,500.00	-	7,100.00	
Communications Tower (Emer. Manag.)	\$	600.00	\$	600.00	Ś	629.00	Ś		č	600.00	Ś	500.00	- T	· ·	
Streetlights	Ś	10.000.00	Ś	11,000.00	Ś	11,500.00		11,500.00	ب خ				-		
Highway Garage (DPW)	Ś	3,120.00	Ś	-		-			÷.				Ş	13,000.00	Suggest
DPW - Transfer Station (DPW)	ć	1.500.00	Ś		د م	,	•	3,000.00	Ş	-,	\$	4,800.00	\$	3,600.00	Revisio
Tracy Hall (Gen'l Gov't)	د خ	-,	ې د	-,	> +	1,200.00		1,000.00	Ş	2,000.00	\$	3,500.00	\$	2,000.00	ICCV13101
Bandstand/Welcome Sign/EV Charg. (Gen'l Gov't)	Ş	10,000.00	Ş	9,700.00		10,500.00	Ş	12,000.00	\$	13,500.00	\$	11,500.00	\$	13,500.00	
	\$	1,000.00	Ş	800.00	\$	900.00	\$	900.00	\$	2,000.00	\$	3,000.00	\$	2,000.00	
TOTAL	\$	31,270.00	\$	31,470.00	\$	32,079.00	\$	35,250.00	\$	39,950.00	\$	47,800.00	Ś	41,700.00	

				Actual - F	isca	al Year Endi	ing	June 30				Est	imated
Department:		2017		2018		2019		2020	Per	r. 5 '21			2021
Public Safety Bldg (Fire & Police)	\$ 4,6	14.00	\$	5,981.00	\$	6,253.00	\$	11,431.11	-	2,124.00		¢	7.100.00
Communications Tower (Emer. Manag.)		29.00	\$	572.00	\$	574.00	\$	407.59	-T.:	66.29		Ş	500.00
Streetlights	\$ 11,2		\$ 1	1,646.00	\$	11,735.00	\$	12,823.29	\$	4,352.53	Period 5 = 4	\$	13,000.00
Highway Garage (DPW) DPW - Transfer Station (DPW)		72.00	\$	1,627.00	\$	3,601.00	\$	4,735,48	\$	463.96	months of	\$	3,600.00
Tracy Hall (Gen'l Gov't)		13.00	Ş	779.00	\$	1,866.00	Ŧ	3,413.28	\$	540.00	bills	\$	2,300.00
Bandstand/Welcome Sign/EV Charg. (Gen'l Gov't)	\$ 10,4:	15.00 16.00	\$ 1	1,888.00		13,365.00	-	14,271.71	\$	3,121.12		\$	13,500.00
TOTAL			\$ ¢ 3	606.00	\$	1,720.00	S	3,159.68	\$	726.66		\$	2,400.00
	\$ 50,1	4.00	23	5,099.00	5	39,114.00	Ş	50,243.14	Ş	11,394.56		\$	42,400.00

Includ	s \$4,302.38 two year S	olarflect reconciliation
	nnected with Solarflect	
Not co	nnected with Solarflect	
Includ	s \$63.17 Sularflect rect	onciliation
Includ	s \$1,093.78 Solarflect r	econciliation
	s \$726.44 Solarflect rei	
	s \$729.23 Solarflect rei	

	Difference - Fiscal Year Ending June 30										
Department:	2017	2017		2018		2019					
Public Safety Bldg (Fire & Police)	\$ 436.00	Ś	(931.00)	Ś	(1,403.00)	S	(5,181.11)				
Communications Tower (Emer. Manag.)	\$ (29.00)	\$	28.00		(.,)	17	192.41				
Streetlights	\$ (1,265.00)	\$	(646.00)	\$	(235.00)	\$					
Highway Garage (DPW)	\$ 1,748.00	\$	1,493.00	\$	(1,101.00)	\$.,				
DPW - Transfer Station (DPW)	\$ 487.00	\$	421.00	\$	(666.00)	\$	(2,413.28)				
Tracy Hall (Gen'l Gov't)	\$ (415.00)	\$	(2,188.00)	\$	(2,865.00)	\$	(2,271.71)				
Bandstand/Welcome Sign/EV Charg. (Gen'l Gov't)	\$ 154.00	\$	194.00	\$	(820.00)	\$	and the second se				
OVER/UNDER TOTAL	\$ 1,116.00	\$	(1,629.00)	\$	(7,035.00)	\$	(14,993,14)				

Norwich, VT - Budgeting FYE 2022 Consideration for Use of Undesignated Fund Balance

FYE 2020 Undesignated Fund Balance (June 30, 2020)	\$ 651,069.00	1		
FYE 2021 Approved General Fund Budget w/Eng Coord	\$ 4,471,842.51	1		
Fund Balance Reserve Policy Required Reserve Equals 12-				
16% of General Fund Operating Expenditures:			Available UFB:	
12%	\$ 536,621.10	\$	114,447.90	Assumes least reserve amount
13%	\$ 581,339.53	\$	69,729.47	If you use UFB to help offset budget, you
14%	\$ 626,057.95	\$	25,011.05	probably want to be in this range of use
15%	\$ 670,776.38	\$	(19,707.38)	
16%	\$ 715,494.80	\$	(64,425.80)	UFB not "available" for use with budget
FYI, 1 month of expense = \$372,653.54, or 8.33%				

Source info:

Section 10: Fund Balance Reserve Policy and 2019

Town Report.

Grade and Step Plan Town of Norwich

*

FYE:	22 Annua	l 1.62%																		
Grade	A	В	с	D	E	F	G	н	J	J	к	L	М	N	0	Р	Q	R	S	Т
1	23,746.82	24,221.76	24,706.19	25,200.32	25,704.32	26,218.41	26,742.78	27,277.63	27,823.19	28,379.65	28,947.24	29,526.19	30,116.71	30,719.04	31,333.43	31,960.09	32,599.30	33,251.28	33,916.31	34,594.6
2	24,949.00	25,447.98	25,956.94	26,476.08	27,005.60	27,545.72	28,096.63	28,658.56	29,231.73	29,816.37	30,412.70	31,020.95	31,641.37	32,274.20	32,919.68	33,578.07	34,249.64	34,934.63	35,633.32	36,345.9
3	26,212.05	26,736.29	27,271.01	27,816.43	28,372.76	28,940.22	29,519.02	30,109.40	30,711.59	31,325.82	31,952.34	32,591.39	33,243.21	33,908.08	34,586.24	35,277.96	35,983.52	36,703.19	37,437.26	38,186.0
4	27,539.03	28,089.81	28,651.61	29,224.64	29,809.13	30,405.32	31,013.42	31,633.69	32,266.36	32,911.69	33,569.93	34,241.32	34,926.15	35,624.67	36,337.17	37,063.91	37,805.19	38,561.29	39,332.52	40,119.1
5	28,933.20	29,511.86	30,102.10	30,704.14	31,318.22	31,944.59	32,583.48	33,235.15	33,899.85	34,577.85	35,269.40	35,974.79	36,694.29	37,428.17	38,176.74	38,940.27	39,719.08	40,513.46	41,323.73	42,150.2
6	30,397.94	31,005.90	31,626.02	32,258.54	32,903.71	33,561.78	34,233.02	34,917.68	35,616.03	36,328.35	37,054.92	37,796.02	38,551.94	39,322.97	40,109.43	40,911.62	41,729.86	42,564.45	43,415.74	44,284.0
7	31,936.83	32,575.57	33,227.08	33,891.62	34,569.46	35,260.85	35,966.06	36,685.38	37,419.09	38,167.47	38,930.82	39,709.44	40,503.63	41,313.70	42,139.97	42,982.77	43,842.43	44,719.28	45,613.66	46,525.9
8	33,553.64	34,224.71	34,909.20	35,607.39	36,319.53	37,045.93	37,786.84	38,542.58	39,313.43	40,099.70	40,901.70	41,719.73	42,554.12	43,405.21	44,273.31	45,158.78	46,061.95	46,983.19	47,922.85	48,881.3
9	35,252.29	35,957.33	36,676.48	37,410.01	38,158.21	38,921.38	39,699.80	40,493.80	41,303.68	42,129.75	42,972.34	43,831.79	44,708.43	45,602.59	46,514.65	47,444.94	48,393.84	49,361.72	50,348.95	51,355.9
10	37,036.94	37,777.67	38,533.23	39,303.89	40,089.97	40,891.77	41,709.61	42,543.80	43,394.67	44,262.57	45,147.82	46,050.77	46,971.79	47,911.23	48,869.45	49,846.84	50,843.78	51,860.65	52,897.87	53,955.8
11	38,911.93	39,690.17	40,483.97	41,293.65	42,119.53	42,961.92	43,821.15	44,697.58	45,591.53	46,503.36	47,433.43	48,382.10	49,349.74	50,336.73	51,343.47	52,370.34	53,417.74	54,486.10	55,575.82	56,687.3
12	40,881.85	41,699.48	42,533.47	43,384.14	44,251.83	45,136.86	46,039.60	46,960.39	47,899.60	48,857.59	49,834.74	50,831.44	51,848.07	52,885.03	53,942.73	55,021.58	56,122.02	57,244.46	58,389.35	59,557.1
13	42,951.49	43,810.52	44,686.73	45,580.47	46,492.08	47,421.92	48,370.36	49,337.76	50,324.52	51,331.01	52,357.63	53,404.78	54,472.88	55,562.33	56,673.58	57,807.05	58,963.19	60,142.46	61,345.31	62,572.2
14	45,125.91	46,028.43	46,949.00	47,887.98	48,845.74	49,822.65	50,819.10	51,835.49	52,872.20	53,929.64	55,008.23	56,108.40	57,230.57	58,375.18	59,542.68	60,733.53	61,948.20	63,187.17	64,450.91	65,739.9
15	47,410.41	48,358.62	49,325.79	50,312.31	51,318.55	52,344.92	53,391.82	54,459.66	55,548.85	56,659.83	57,793.02	58,948.89	60,127.86	61,330.42	62,557.03	63,808.17	65,084.33	66,386.02	67,713.74	69,068.0
16	49,810.56	50,806.77	51,822.91	52,859.37	53,916.55	54,994.88	56,094.78	57,216.68	58,361.01	59,528.23	60,718.80	61,933.17	63,171.84	64,435.27	65,723.98	67,038.46	68,379.23	69,746.81	71,141.75	72,564.5
17	52,332.22	53,378.87	54,446.44	55,535.37	56,646.08	57,779.00	58,934.58	60,113.27	61,315.54	62,541.85	63,792.69	65,068.54	66,369.91	67,697.31	69,051.25	70,432.28	71,840.93	73,277.74	74,743.30	76,238.1
18	54,981.54	56,081.17	57,202.79	58,346.85	59,513.79	60,704.06	61,918.14	63,156.51	64,419.64	65,708.03	67,022.19	68,362.63	69,729.89	71,124.48	72,546.97	73,997.91	75,477.87	76,987.43	78,527.18	80,097.7
19	57,764.98	58,920.28	60,098.69	61,300.66	62,526.67	63,777.21	65,052.75	66,353.80	67,680.88	69,034.50	70,415.19	71,823.49	73,259.96	74,725.16	76,219.66	77,744.06	79,298.94	80,884.92	82,502.62	84,152.6
20	60,689.33	61,903.12	63,141.18	64,404.01	65,692.09	67,005.93	68,346.05	69,712.97	71,107.23	72,529.37	73,979.96	75,459.56	76,968.75	78,508.12	80,078.29	81,679.85	83,313.45	84,979.72	86,679.31	88,412.9
21	66,989.67	68,329.46	69,696.05	71,089.97	72,511.77	73,962.01	75,441.25	76,950.07	78,489.07	80,058.85	81,660.03	83,293.23	84,959.10	86,658.28	88,391.44	90,159.27	91,962.46	93,801.71	95,677.74	97,591.3
22	73,944.06	75,422.94	76,931.40	78,470.03	80,039.43	81,640.22	83,273.02	84,938.48	86,637.25	88,369.99	90,137.39	91,940.14	93,778.95	95,654.52	97,567.61	99,518.97	101,509.35	103,539.53	105,610.32	107,722.5
23	81,620.40	83,252.81	84,917.87	86,616.23	88,348.55	90,115.52	91,917.83	93,756.19	95,631.31	97,543.94	99,494.82	101,484.71	103,514.41	105,584.70	107,696.39	109,850.32	112,047.32	114,288.27	116,574.04	118,905.5
24	90,093.65	91,895.53	93,733.44	95,608.11	97,520.27	99,470.67	101,460.09	103,489.29	105,559.08	107,670.26	109,823.66	112,020.14	114,260.54	116,545.75	118,876.66	121,254.20	123,679.28	126,152.87	128,675.92	131,249.4
25	99,446.54	101,435.47	103,464.18	105,533.46	107,644.13	109,797.01	111,992.95	114,232.81	116,517.47	118,847.82	121,224.77	123,649.27	126,122.26	128,644.70	131,217.59	133,841.95	136,518.79	139,249.16	142,034.14	144,874.8

Grade and Step Plan Town of Norwich

FYE22	2 Hourly	- 1.62%																		
Grade A		в	;	D E	F	G	H	-		J	к	L	м	N	0	Р	Q	R	s 1	-
1	11.42	11.65	11.88	12.12	12.36	12.61	12.86	13.11	13.38	13.64	13.92	14.20	14.48	14.77	15.06	15.37	15.67	15.99	16.31	16.6
2	11.99	12,23	12.48	12.73	12.98	13.24	13.51	13.78	14.05	14.33	14.62	14.91	15.21	15.52	15.83	16.14	16.47	16.80	17.13	17,4
3	12.60	12.85	13.11	13.37	13.64	13.91	14.19	14.48	14.77	15.06	15.36	15.67	15.98	16.30	16.63	16.96	17.30	17.65	18.00	18.3
4	13.24	13.50	13.77	14.05	14.33	14,62	14.91	15.21	15.51	15.82	16.14	16.46	16.79	17,13	17.47	17.82	18.18	18.54	18.91	19.2
5	13.91	14.19	14.47	14.76	15.06	15.36	15.67	15.98	16.30	16.62	16.96	17.30	17.64	17.99	18.35	18.72	19.10	19.48	19.87	20.2
6	14.61	14.91	15.20	15,51	15.82	16.14	16.46	16.79	17.12	17.47	17.81	18.17	18.53	18.91	19.28	19.67	20.06	20.46	20.87	21.2
7	15.35	15.66	15.97	16,29	16.62	16.95	17.29	17.64	17.99	18.35	18.72	19.09	19.47	19.86	20.26	20.66	21.08	21.50	21.93	22,3
8	16.13	16.45	16.78	17.12	17.46	17.81	18.17	18.53	18.90	19.28	19.66	20.06	20.46	20.87	21.29	21.71	22.15	22.59	23.04	23.5
9	16.95	17.29	17.63	17.99	18.35	18,71	19.09	19.47	19.86	20.25	20.66	21.07	21.49	21.92	22.36	22.81	23.27	23,73	24.21	24.6
10	17.81	18.16	18.53	18.90	19.27	19.66	20.05	20.45	20.86	21.28	21.71	22.14	22.58	23.03	23.49	23.96	24.44	24.93	25.43	25.94
11	18.71	19.08	19.46	19,85	20.25	20.65	21.07	21.49	21.92	22.36	22.80	23.26	23.73	24.20	24.68	25.18	25.68	26.20	26.72	27.25
12	19.65	20.05	20.45	20.86	21.27	21.70	22.13	22.58	23.03	23.49	23.96	24.44	24.93	25.43	25.93	26.45	26.98	27.52	28.07	28.63
13	20.65	21.06	21.48	21.91	22.35	22.80	23.25	23.72	24.19	24.68	25.17	25.68	26.19	26.71	27.25	27.79	28.35	28.91	29.49	30.0
14	21.70	22.13	22.57	23.02	23.48	23.95	24.43	24.92	25.42	25.93	26.45	26.98	27.51	28.06	28.63	29.20	29.78	30.38	30.99	31.61
15	22.79	23.25	23.71	24.19	24.67	25.17	25.67	26.18	26.71	27.24	27.79	28.34	28.91	29.49	30.08	30.68	31.29	31.92	32.55	33.21
16	23.95	24.43	24.91	25.41	25.92	26.44	26.97	27.51	28.06	28,62	29,19	29,78	30.37	30.98	31.60	32.23	32.87	33.53	34.20	34.89
17	25.16	25.66	26.18	26.70	27.23	27.78	28.33	28.90	29.48	30.07	30.67	31.28	31.91	32.55	33.20	33.86	34.54	35.23	35.93	36.6
18	26.43	26.96	27.50	28.05	28.61	29,18	29.77	30.36	30.97	31.59	32.22	32.87	33.52	34.19	34.88	35.58	36.29	37.01	37.75	38.5
19	27,77	28.33	28.89	29.47	30.06	30.66	31.28	31.90	32.54	33.19	33.85	34.53	35.22	35.93	36.64	37.38	38.12	38.89	39.66	40.46
20	29.18	29.76	30.36	30.96	31.58	32.21	32.86	33.52	34.19	34.87	35.57	36.28	37.00	37.74	38.50	39.27	40.05	40.86	41.67	42.5
21	32.21	32.85	33,51	34.18	34.86	35.56	36.27	37.00	37.74	38.49	39.26	40.04	40.85	41.66	42.50	43.35	44.21	45.10	46.00	46.92
22	35.55	36.26	36.99	37.73	38.48	39.25	40.04	40.84	41.65	42.49	43.34	44.20	45.09	45.99	46.91	47.85	48.80	49.78	50.77	51.79
23	39.24	40.03	40.83	41.64	42.48	43.32	44,19	45.08	45.98	46.90	47.83	48.79	49.77	50.76	51.78	52.81	53.87	54.95	56.05	57.17
24	43.31	44.18	45.06	45.97	46.88	47.82	48.78	49.75	50.75	51.76	52.80	53.86	54.93	56.03	57.15	58.30	59.46	60.65	61.86	63.10
25	47.81	48.77	49.74	50.74	51.75	52.79	53.84	54.92	56.02	57.14	58.28	59.45	60.64	61.85	63.09	64.35	65.63	66.95	68.29	69.6
26	52.77	54.09	55.45	56.83	58.25	59.71	61.20	62.73	64.30	65.91	67.56	69.24	70.98	72.75	74.57	76.43	78.34	80.30		
27	58.25	59.71	61.20	62.73	64.30	65.91	67.56	69.24	70.98	72.75	74.57	76.43	78.34	80.30	82.31	84.37	86.48	88.64		
28	64.30	65.91	67.56	69.24	70.98	72.75	74.57	76.43	78.34	80.30	82.31	84.37	86.48	88.64	90.85	93.13	95.45	97.84		
29	70.98	72.75	74.57	76.43	78.34	80.30	82.31	84.37	86.48	88.64	90.85	93.13	95.45	97.84	100.29	102.79	105.36	108.00		
30	78.34	80.30	82.31	84.37	86.48	88.64	90.85	93.13	95.45	97.84	100.29	102.79	105.36	108.00	110.70	113.46	116.30	119.21		

 $z^{[q^i]}$

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Herb Durfee

From:	Larry Wiggins
Sent:	Tuesday, December 29, 2020 11:54 AM
То:	Herb Durfee
Cc:	Miranda Bergmeier; Masaki Schuette; Becky Grammer
Subject:	Budget review questions

In the budget review meetings of December 3 and December 16, I did not hear of any discussions of some of the major capital purchases I had requested for the FY22 year.

Last year my Equipment and Projects requests were not reviewed independently by the BOS and my understanding was the BOS did not view those requests as current budget requests. Again this year, the budget review process did not review the Equipment and Projects by line item, so I am curious as to the BOS's knowledge of the <u>transition of those</u> requests into the FY 22 Proposed Expenditure Budget. For clarity, please find a summary of requests (with proposed funding line items) below:

1. Equipment

Truck #4

Based on our discussion/agreement of the funding request in the Highway Dept Designated Fund – "Equipment" (01-5-703601), the BOS should be aware the \$40,000 requested includes the first year's lease payment of a five year plan of approximately \$33,500/yr to fund the replacement of Truck #4 – Budget Request cost (after assumed tradein) = \$167,461.

Tank Truck

With the 1981 Tank Truck out of service for transmission problems, it is imperative that the Town fund equipment to apply dust control. My request is for \$25,000 to hopefully buy a <u>USED</u> cab and chassis on which the department can place the existing tank, spray assembly and controls from the 1981 truck. While I have found an alternate system, it is not as efficient as a regular tank truck. (It takes twice as many trips as the tank truck for the same application.) Since dust control is a major summer maintenance item, the department has to purchase this equipment to allow routine and efficient dust control application for the benefit of the residents and the preservation of the gravel roads. The Highway Dept Designated Fund – "Equipment" (01-5-703601), also includes the \$25,000 request. <u>B&G Riding Mower</u>

Request to purchase a 72" riding mower with bagger – to replace two older stand up mowers Buildings & Grounds Dept (01-5-704601) – Designated Fund – Equipment \$15,000

2. Additionally to confirm/clarify my Project requests and to list the projects specifically which need to be recognized as FY22 requests (and that are translated into the FY 22 Proposed Expenditure Budget) are:

	ow Road Reclamation and Paving esignated Fund – Paving 01-5-703605)	\$243,000
Bridge Invento	bry Study	\$ 57,000
	signated Fund – Bridges 01-5-703607) Culverts (two) Total Project Cost =	
\$487,643	\$ 21,929	(in Highway – Grants – Tigertown box culverts
, =\$97,529)	(\$21,929 is additional amount required f Account 01)	-

Rt 132 box culvert (Total \$300,000 from Designated Fund – Bridges - amount in current funds)	'	300,000
Tracy Hall Generator replacement (in Emergency Management Designated Fund Generators – amount in curre		49,095 unds?)
Public Works Generator replacement (in Emergency Management Designated Fund Generators – amount in curre	\$ ent f	7671 unds?)
Transfer Station building (Solid Waste Division – Designated Fund – Equipment 01-5-705601)	\$	13,000

Larry A. Wiggins Public Works Department Norwich, VT 802-649-2209

Memorandum

To:	Norwich Selectboard: Claudette Brochu (Chair); Roger Arnold (Vice-Chair); John Langhus; Mary Layton; Robert Gere.
From:	Norwich Finance Committee: Emmanuel Tesone (Chair); Pam Smith (Vice-Chair); Libby Chamberlin (Secretary); Linda Cook; Cheryl Lindberg, Town Treasurer; Omer Trajman.
CC:	Herb A. Durfee, III (Town Manager) Miranda Bergmeier (Assistant to the Town Manager)
Date:	December 29, 2020
Subject:	Fiscal Year 2022 Proposed Town Budget – Recommendations

This memorandum outlines the Norwich Finance Committee's preliminary recommendations regarding the proposed budget for fiscal year ended June 30, 2022. We have based these recommendations on the information provided by the Town Manager (TM) to the Selectboard and the presentations by the town department heads before the Selectboard, on 12/2/20 and 12/3/2020.

We also provide a summary of how Norwich finances work, in the interest of informing those Norwich voters who may benefit from understanding how their town administration and school are funded.

THE NORWICH FINANCE COMMITTEE (NFC)

The NFC is currently composed of six volunteer Norwich residents, including the Norwich town treasurer. The NFC operates under a charge approved by the Selectboard, which requires the NFC to research annual budgets, policies, contracts, capital decisions and business practices that affect Norwich town and school finances. The NFC is also asked to render non-binding advisory recommendations to the Selectboard about costs, benefits, and financial options, based on economic factors and the overriding principles of accountability, frugality, and prioritization.

OVERVIEW OF NORWICH FINANCES

<u>What Are Property Taxes Used For</u>? As a *general* rule of thumb, approximately 80% of Norwich property taxes are directed to the Norwich and Dresden school districts, and 20% to supporting the town government. Of the 80% that accrues to the school districts, 40% goes to the Norwich School District; the rest to the Dresden School District to pay for Norwich's share of students who attend the Richmond and Hanover High schools. The town government is funded by property taxes, and fees from licensing, recording and permitting. The TM oversees six departments: Finance, Planning, Fire, Police, Public Works, and Recreation. Separately, other agencies and organizations with ties to the town request funding from Norwich taxpayers via the approval of "monetary articles."

<u>The Budgeting Process</u>: The town and school budgets are voted on early in the calendar year for the following fiscal year (which runs July through June). These budgets are voted on and become effective on July 1st of that same year. The main components of a budget include operating expenses, reserve funds (to be used for future capital expenditures) and debt funding/bonds.

<u>Operating Expenses</u>: Most operating costs (in both the town and school budgets) are fixed and cannot be materially changed from year to year. Of these, personnel expenses comprise the largest category and are subject to union contracts. Public works maintenance (roads, signs, etc.) and public safety are also large expense categories.

<u>Reserve Funds / Designated Funds</u>: Each year, budgets include contributions to "designated funds," which are accumulated each year to fund future expected capital expenditures (e.g. fire trucks, etc.)

<u>Bonds</u>: At times, the Selectboard may recommend part of the budget(s) be funded via the issuance of bonds to allow the town to spread the cost of a project over a period of time (instead of setting aside *designated funds*). Bonds are voted on separately in an article and not included as a budget item.

SUMMARY OF THE TOWN'S FINANCIAL POSITION

<u>Revenues & Expenses</u>: For the fiscal year ended June 30, 2020, Norwich generated \$5.38 million in revenues, of which 75% were from property taxes. Total expenditures were \$5.35 million (37% public works, 28% general administration, 19% public safety, and 13% recreation). Interest expense was 1% of revenues. The town's position improved by \$30,977 over the previous year.

<u>Balance Sheet</u>: The town's infrastructure sustained severe storm damage in 2017. Funding from FEMA was finally received in the 2020 fiscal year, restoring the town's cash reserves to \$2.9 million, after a \$1.4 million short-term bank line of credit was paid in full. Liabilities totaled \$2.7 million (61% bonds, 27% pensions).

Liquidity: The town's liquid assets (cash, receivables, etc.) totaled \$3.5 million, leaving the town with a net position of \$700k after liabilities, or about 17% of annual tax collections.

THE 2022 FISCAL YEAR BUDGET – RECOMMENDATIONS

A. The Operating Budget: While the town ended the prior fiscal year in a decent financial position, the NFC is acutely aware of the financial difficulties many of Norwich's residents are experiencing during the current pandemic. In order to analyze the proposed budget, the NFC discussed a 3-tiered framework of analysis. First, we identified *Required* expenses, those expenditures that the town cannot do without (e.g. payroll, utilities, basic critical maintenance, etc.). Then, we considered other expenses deemed *Necessary*, those that can be met once the critical expenditures are taken care of. Any remaining expenditure requests were deemed *Desired* (e.g. contributions to designated funds, grants, etc.).

Recommendations:

1. The FC does not feel it has had adequate time to review the proposed budget. We strongly recommend that the budget process begin earlier, using internal pre-audit financial reports, and that it only include <u>operating</u> line items. <u>Capital</u> planning should be a separate process altogether, given its long-term nature, and should be moved to the Spring (see "Capital Budget" section below).

Suggested Timeline:

• *August*: The first step in gathering budget data should be a fairly mechanical process that should not require a lot of time from the Finance Department staff. The department heads should be provided historical financial information to create their budget projections more quickly.

Draft Budget = [Pre-Audit Numbers] +/- [Step Changes] + [Inflation]

September: Taking into account recent trends and other relevant information (e.g. staffing changes, etc.), the department heads should then provide their budget requests to the TM by the end of September.

- *October*: The TM should submit a budget request to the Selectboard by the end of October.
- *November*: The Selectboard should schedule presentations from the department heads, who should discuss in detail why they are requesting the funds. The NFC would then review the proposed budget and provide preliminary recommendations to the SB by the end of November.
- December: The Selectboard should hold budget review meetings.
- January: The Selectboard recommends the final budget to the town voters.
- 2. The NFC believes the FY22 budget should remain flat vs. FY21 in *real* terms. Accounting for inflationary pressures, a reasonable nominal target increase would be in the order of 3%. To achieve this goal, we believe required expenses should be supported as requested, while less critical expenses should be reduced or deferred.
- 3. The NFC believes the town should focus on decreasing its reliance on gas-powered vehicles whenever possible. As electric vehicle technology continues to improve at a very fast pace, we believe the town should be looking at short-term solutions, such as leasing or purchasing used vehicles.

B. Designated Funds: Norwich voters have approved, over the last few years, *35* designated funds, 26 of which are still active. The total balance as of the end of November 2020 was \$2 million. 32% of those funds are allocated to the Fire department; 40% to the Public Works department. The total requested for designated funds in the FY '22 budget is approximately \$740K (63% for public works, most of which is intended to replenish the "paving" fund after a similar amount is appropriated to paving expenses). The history of how these designated funds were originally established has, unfortunately, been lost. Many of these funds have balances that are too small to be used efficiently.

Recommendations:

- 1. Each designated fund should be reviewed and a report be presented to the Selectboard / NFC as to the need to retain the fund.
- 2. Depending on the findings of the designated funds report, the Selectboard should consider asking the town voters to approve a consolidation of obsolete designated funds into the Undesignated Fund.
- 3. The Undesignated Fund is currently funded at about \$650K, which exceeds the Selectboard target. We recommend the SB use the surplus in this fund to (a) help stabilize the tax rate and/or (b) reduce the town's reliance on fossil fuels. We are aware of the recent approval by the Selectboard to prevent the use of undesignated funds to stabilize the tax rate. A monetary article could be presented to the voters as a one-off approval.

C. Capital Budget: The town's capital budget is supposed to drive the need for designated funds to be established and maintained. For this connection to be maintained in a meaningful way, the capital budget information needs to be kept current on an ongoing basis.

Recommendations:

- 1. The Selectboard should create a Capital Planning Committee to regularly review the designated fund balances, and requested additions, on an ongoing basis.
- 2. The capital budget should be reviewed *prior* to the regular operating budget, to avoid the crunch of budget season and give the capital budget the attention it needs.

D. Grants: the budget includes a total grant funding request of \$235k for Norwich's share of various grants the town expects to receive from VT state and other sources.

Recommendations:

- 1. Voters should have the option to have some money set aside to fund the town's share of matching grants, as grants become available. Funding for these grants should be made contingent on the approval of the grants. The NFC recommends that grant funding be separated from the budget and presented to the town voters as a separate monetary article.
- 2. The Selectboard can then vote to use those funds as grants are confirmed, instead of putting those funds into the operating budget.

E. Revenues: The NFC recommends that the Selectboard review the revenue side of the operating budget to assure voters that the current fee schedules are being properly projected.

F. Debt Financing vs. Taxation: Currently, the NFC members are not in a position to issue a recommendation to the Selectboard regarding how the town should consider funding its operations, whether via debt financing and/or taxation. More discussion is needed before we can reach internal agreement on this matter. The NFC is aware of the need to make investments in general infrastructure to avoid more costly repairs in the future. We will provide an update on this subject in our next communication.



TO Norwich Selectboard FROM Norwich Energy Committee Recommendation for Town Meeting 2021 vote on FY 21-22 funding of Regional Energy Coordinator

RECOMMENDATION

That the Selectboard include an article on the Town Meeting 2021 warrant asking voters to approve for use in FY 21-22 funds for Norwich's share of a Regional Energy Coordinator that were approved originally for use in FY 20-21.

BACKGROUND

Article 9 from the 2020 Town Meeting warrant:

Shall the voters of the Town of Norwich appropriate \$30,669.51 for Norwich's share of a Regional Energy Coordinator position serving 7 municipalities and based at the Two Rivers Ottauquechee Regional Commission (TRORC) for a period of one year beginning July 1, 2020?

Article 9 was approved by 60% of voters, Yes 954/No 623.

Due to concerns about how governance of the position would be managed with TRORC, Norwich did not end up sharing in the Regional Energy Coordinator position. The position was established with the support of six towns (Barnard, Fairlee, Sharon, Strafford, Thetford, and Woodstock); Geoff Martin, the former energy coordinator for the Town of Hartford, was hired.

The funds approved by Norwich voters have been raised in the FY 20-21 tax rate, but have not been spent. They are restricted by the language of the authorizing article, and cannot be spent without further voter approval.

WHY CHOOSE TO SUPPORT THE REGIONAL ENERGY COORDINATOR IN FY 21-22?

This is the simplest near-term way to use the funds effectively:

- <u>Simple</u>: it is easy to explain to voters that this is essentially the same article as the one they approved last year but for spending in the next FY.
- <u>Near-term</u>: no alternative use for the funds has been proposed and vetted; the specifics of supporting the Intermunicipal Regional Energy Coordinator position are straightforward.
- <u>Effective</u>: representatives from participating towns confirm their satisfaction both with the work provided by Geoff Martin and with town direction as to his projects and priorities.

A Steering Committee with a representative from each participating town meets monthly with Geoff Martin. Contacts with representatives from three towns (Barnard, Sharon, and Thetford) elicited consistently positive comments:

- a substantive benefit in cross-town coordination from the monthly Steering Committee meetings
- helpful presentations by Geoff Martin to individual town Selectboards
- Geoff Martin's extensive knowledge of useful state resources
- his ongoing communication with and support for individual Town energy committees and staff
- his role in collecting Town energy/fuel usage data, suitable for reporting, analysing, and maintaining

Norwich-specific tasks for Intermunicipal Regional Energy Coordinator could include some of the following:

- write grants and oversee purchasing
- serve as the point of contact to Town departments on achieving energy efficiencies and conservation for Town facilities, equipment and product purchasing, vehicle use, and daily operations
- coordinate and document reducing fossil fuel use for the Town
- coordinate and document budget impact of Town solar PPA
- analyze budget and use of EV charging stations

Peter Gregory at TRORC has confirmed that Norwich would be welcome as a participating town if voters approve spending the funds in FY 21-22.

Note: authorization to spend these funds in FY 21-22 has no additional tax impact for FY 21-22, since the money has already been raised by the FY 20-21 tax rate.

TO Norwich Selectboard FROM Norwich Energy Committee Recommendation for Town Meeting 2021 vote on municipal taxation of solar

RECOMMENDATION

That the Selectboard begin consultation with town attorneys to draft language for an article on the Town Meeting 2021 warrant asking voters to provide general authority to the Selectboard to enter into contracts with developers of solar projects in Norwich, to set their municipal taxes as close to \$0 as possible.

BACKGROUND

This year, town Listers interpreted a tax exemption for solar installations, passed by a vote of the town in 2007, as applying only to on-site residential solar equipment. The Listers imposed taxes on the solar equipment of two solar arrays built in 2019 (150-kW and 500-kW).

This puts a tax burden on existing and potentially new community solar installations, which provide residents a practical and affordable off-site option for home solar, as well as providing local solar power for our commercial and municipal users.

It also undermines the objectives of the Town Plan's energy section, to shift the town's energy use to renewable sources, and to increase the amount of renewable energy produced in the town.

Preliminary communications with attorney Robert Fletcher confirm that a mechanism for the Town to implement a no-tax policy for local solar equipment is for the town to enter into a contract to stabilize any solar installation's taxes pursuant to 24 V.S.A. § 2741.

We recommend a prudent and transparent process to carefully draft a warrant article removing tax disincentives for these medium-sized and efficient solar projects that benefit many Norwich residences and also supply clean, local electricity to the public and private sectors.

TOWN OPTIONS ON TAXING SOLAR EQUIPMENT

The Vermont Department of Taxes outlines three situations in which solar equipment is not subject to municipal taxes:

https://tax.vermont.gov/municipal-officials/solar-valuation

Municipal property tax is imposed on a solar plant unless one of the following applies:

- The solar plant has a plant capacity less than 50 kW and is either (a) operated on a netmetered system or (b) not connected to the electric grid and only provides power on the property on which it is located; or
- The municipality has voted to exempt the plant pursuant to 32 V.S.A. § 3845; or
- The municipality has entered into a contract to stabilize the property's taxes pursuant to 24 V.S.A. § 2741.

The first is based on the specifics of size and utility interconnection; the other two are mechanisms through which a Town can choose to NOT tax solar equipment.

Norwich acted on option #2 and voted an exemption under 32 VSA 3845 in 2007. The Listers are now interpreting this exemption as applying only to residential solar installations, and have imposed taxes on the solar equipment of two solar arrays built in 2019 (150-kW and 500-kW).

To implement a policy of not taxing ALL solar equipment, both residential and commercial/community, it appears that the Town needs to also pursue option #3: a vote to provide authority for taxstabilization contracts for solar projects, under 24 VSA 2741. [The text of the statute is at the end of this memo.]

WHY CHOOSE TO NOT TAX RESIDENTIAL AND BUSINESS COMMUNITY SOLAR ARRAYS?

1) Support solar in Norwich

The central reason to pursue a no-tax policy for solar in Norwich is to be as supportive as possible to solar development. Town authority to enter into tax contracts for solar projects will ensure that the no-tax policy that the Town approved in 2007 is implemented comprehensively.

Among the clean-electricity technologies of wind, hydro, and solar, solar is the most suitable for development in town. One of the five Objectives in the Energy Chapter of the Town Plan is to "shift energy use in Norwich from non-renewable to renewable sources." Another explicitly supports intown projects: "Increase the amount of renewable energy being produced in Norwich in a manner that is consistent with the goals, objectives and policies of this plan."

2) Cost to the Town is Minimal

The cost to the Town of a no-tax for solar policy would be small, because the potential yearly solar tax amounts are a very small percentage of the Town's total. The tax calculation follows a formula set by the state, at about 5% of the assessed value of the equipment. For the 150-kW array, it's \$766/year; for the 500-kW array, \$2600/year. Over the life of the projects, the impact is \$766 x 20 yrs = \$15,000, or \$2600 x 20 years = \$52,000.

The solar tax revenue (for these two projects) in one year totals to about \$3,366, or less than .1% (point-1 %) of the Town's annual property tax revenue of about \$3.5 million.

The long-term impact of a no-tax policy for solar is similarly minimal to the Town. Each additional 500kW solar project like this would add less than 0.1% additional tax revenue. The contribution from solar taxes – which the Town would forgo under a no-tax policy – from ten additional systems would be <1% of total Town revenue. *

3) This is policy the Town can control

A municipal tax on solar equipment plays a bigger role in the budget of a solar project than it does in the Town budget. While federal and state policies on solar and net-metering incentives have a much greater impact on the budget of a solar project, the Town can't control those policy levers and should take action where it can.

4) Parity with other solar arrays in Town

There is a significant parity issue for community solar. Both the Town's exemption vote in 2007 and later state law provide for no municipal property tax on small, residential-size solar arrays. But solar arrays that cluster together multiple households that can't install solar on their own property (ex.: a

shaded site, a rental house) will be treated differently by the Listers unless a no-tax policy is also applied to larger solar projects.

Half of the 150-kW array is owned by 16 local households as "community solar," and half provides clean electricity through a power purchase agreement to the Norwich Fire District and the Town of Fairlee. <u>http://www.greenenergytimes.org/2019/09/24/the-norwich-union-village-solar/</u> The 500-kW array also provides clean electricity through a power purchase agreement, to Norwich-based King Arthur Flour. More such projects should be encouraged, for both residents and businesses.

* 20-year Tax impact Calculation:

Ten 500-kW projects taxed at about \$2600/year for 20 years yields total tax revenue of \$520,000. A static calculation of total Town tax revenue over 20 years (ie, using FY21 revenue without allowing for growth) is \$3.5 million x 20 years = \$70 million. \$520,000 / \$70,000,000 = .007 = .7%

§ 2741. Municipal corporations; property values fixed by contract

(a) A municipal corporation, as hereinafter provided, may enter into a contract with owners, lessees, bailees, or operators of agricultural, forestland, open space land, industrial or commercial real and personal property, and alternate-energy generating plants for the purpose of:

(1) fixing and maintaining the valuation of such property in the grand list;

(2) fixing and maintaining the rate or rates of tax applicable to such property;

(3) fixing the amount in money which shall be paid as an annual tax upon such property;

or

(4) fixing the tax applicable to such property at a percentage of the annual tax.

(b) A municipal corporation, by vote of a majority of those present and voting at an annual or special meeting warned for that purpose for a contract relating to agricultural or forest property, open space land, or to alternate-energy generating plants, or by a vote of two-thirds of those present and voting at annual or special meeting warned for that purpose for a contract relating to commercial or industrial property, may either:

(1) provide general authority to its legislative branch to enter into such contracts as application is made; or

(2) provide limited authority to its legislative branch to negotiate contracts, which shall be effective upon ratification by a majority of those present and voting at an annual or special meeting warned for that purpose.

(c) Any contract entered into pursuant to this section:

(1) shall not be for a period in excess of ten years except for a contract to stabilize taxes for an alternate-energy generating plant, in which case the term shall not exceed the term of any license, permit, or other approval required to operate such a plant;
(2) shall be filed with the clerk of the municipal corporation and shall be available for public inspection;

(3) may be with existing or new owners, lessees, bailees, or operators of such property, or with persons who intend to become owners, lessees, bailees, or operators of such property; and

(4) may be applicable to existing agricultural or forest property or open space land; renovations of or additions to existing agricultural, commercial, or industrial property, or open space land; or to new agricultural, forest, commercial, or industrial property, or open space land.

(d) For purposes of this section:

(1)"Renewable energy source" means any inexhaustible, continuous, or readily replaceable supply of energy, including solar, wind, hydroelectric, and geothermal. "Renewable energy source" does not mean any biomass, fossil, or mineral supply of energy, including wood, organic waste, oil, coal, or uranium.

(2)"Alternate-energy generating plant" means real and personal property that is built at an existing or new site after July 1, 1980, including any equipment, structure, or facility,

used for or directly related to the generation or production of electricity from renewable energy sources with a nameplate capacity of not more than 25 million watts.

(3) "Farmland" means real estate, exclusive of any housesite, which is actively and exclusively devoted to farming and is operated or leased as a farm enterprise by the owner.

(4) "Forestland" means any land, exclusive of any housesite, which is under active forest management for the purpose of growing and harvesting repeated forest crops.

(5) "Housesite" means the two acres of land surrounding any house, mobile home, or dwelling.

(6) "Open space land" means any land, exclusive of any housesite, that does not fall under the definition of "farmland" and "forestland," is not used for commercial or industrial purposes, and does not have structures thereon. (Amended 1961, No. 16; 1967, No. 359 (Adj. Sess.), eff. March 26, 1968; 1969, No. 16, § 6, eff. March 11, 1969; 1973, No. 183 (Adj. Sess.), § 1, eff. March 30, 1974; 1977, No. 105, § 26; 1979, No. 170 (Adj. Sess.), § 1; 1993, No. 104, §§ 1-4, eff. June 21, 1993.)





Agency of Administration

State of Vermont Department of Taxes 133 State Street Montpelier, VT 05633-1401

Phone:(802) 828-5860Fax:(802) 828-2239

December 23, 2020

Town Clerk Town of Norwich PO Box 376 Norwich, VT 05055

2020 Equalization Study Results

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2020 equalization study. Every year we are required to certify the equalized education property value (EEPV or EEGL) and coefficient of dispersion (COD) for each Vermont town (32 V.S.A § 5406). This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonhomestead education tax rates.

Education Grand List (from 411):		\$755,434,845
Equalized Education Grand List (EEGL):	\$836,742,145	
Common Level of Appraisal (CLA):		90.28% or 0.9028
Coefficient of Dispersion (COD):		11.84%

For a copy of your town final computation sheet and certified sales report, please see:

tax.vermont.gov/municipalities/reports/equalization-study

The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note: tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

The **equalized education grand list (EEGL)** represents PVR's statutorily-mandated estimate of total fair market value of the education grand list in your town and serves as the denominator in the computation of the CLA. To find out more about how the equalization study is conducted, how to read the certified sales report, and additional instructions on how to appeal your results, please see the "Introduction to Vermont's Equalization Study" document at:

tax.vermont.gov/municipalities/reports/equalization-study

The **common level of appraisal (CLA)** is determined by dividing the education grand list by the equalized education grand list (32 V.S.A. § 5401). A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that



property is generally listed for less than its fair market value. <u>A CLA below 85% or over 115%</u> <u>necessitates a reappraisal</u> (32 V.S.A § 4041a). The homestead and nonhomestead tax rates in your town will be adjusted by your town's CLA (32 V.S.A § 5402). The nonhomestead rate in your town will be the statewide nonhomestead rate divided by your CLA. The homestead rate will be the town homestead rate (which is determined by the per-pupil spending of any school district(s) to which your town belongs) divided by the CLA. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment.

To get answers to many common questions about tax rates and how they are determined and to see how the current year property tax rates for your town were calculated, please see the department's education tax resources at:

tax.vermont.gov/education-tax-rates

The **coefficient of dispersion (COD)** is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. That result is then divided by the median ratio to get the COD, which is expressed as a percent (32 V.S.A. § 5401). A high COD means that within your town many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal (32 V.S.A. § 4041a).

Appeals: A municipality may petition the director of Property Valuation and Review for a redetermination of its EEPV and/or COD (32 V.S.A § 5408). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. Petitions must be received by PVR by the close of business on the 35th day after mailing of this letter. Additional instructions on appeals can be found in the "Introduction to Vermont's Equalization Study" document at:

tax.vermont.gov/municipalities/reports/equalization-study

If you have any questions, please contact your district advisor or call 802-828-5860.

Sincerely,

Remot

Jill Remick, Director Property Valuation and Review

cc: Chair, Board of Listers Chair, School Board Chair, Select Board Superintendent of Schools

Herb Durfee

From: Sent: To: Subject: Attachments: Becky Grammer Friday, December 18, 2020 11:58 AM Herb Durfee part time police wage PT police wages FY 20-21.pdf



Herb,

Police part time wage. The \$5000.00 is spot on for requesting in regards to the budget for FY 21-22.

For FY 19-20 there were three officers who worked part time for NPD. Out those three one officer was already in the system as a part time from years back.

The other two came on board as part time officers during FY 19-20; however, I did not set them up under the part time wage account number. Honestly thought that the wages of a part time officer went under the police officer wage account.

With that said, for the part time officers wages in FY 19-20 they totaled \$4174.18, but are under the regular officer wage. When this was brought to my attention the audit was in process & you had said not to move this amount from officer wage to part time wages. So it didn't get moved. It was just going to be made clear to the board during budget discussion as to what happened. An honest mistake and the \$4174.18 is within the part time officer wage & the \$5000.00 being put down for FY 20-21 is correct and not being over estimated by the chief.

The report attached if for FY 20-21 with the correct balance of \$996.02 for the PT officer wage.

The wage for a part time officer is \$20.00/hour with no benefits.

Hope this helps with this one marked red on the budget.

12/18/20 11:51 am

Town of Norwich General Ledger Detail Transactions Report Period 1 Jul to Period 6 Dec

Account:	01-5-500115.00	Last Year Unused Bude	get	Budget	Encumbrance	YTD Post		nexpended Balance
Descripti	on: PARTTIME OFFICER WAGE		0.00	5,000.00	0.0	0 9	996.02	4,003.98
Date	From Description	Reference	Budget Debit	Budget Credit	Encumbrance Debit	Encumbrance Credit	Actual Debit	Actual Credit
10/07/20	GLO1 Move from Officer wage PR01 Cumulative Payroll PR01 Cumulative Payroll	to GJ# 20210213 Batch 377 Batch 379					336.02 500.00 160.00	
	Transaction Totals		0.00	0.00	0.00	0.00	996.02	0.00
	Account Totals		0.00		0.00	2	996.02	

Norwich, VT

Trend in Town ONLY Tax Rate (Including Local Agreement) As of 1/4/2021

FYE	Claudette	Roger	Mary	John	Rob
2018	0.4953	0.4953	0.4953	0.4953	0.4953
2019	0.5035	0.5035	0.5035	0.5035	0.5035
2020	0.5090	0.5090	0.5090	0.5090	0.5090
2021	0.5328	0.5328	0.5328	0.5328	0.5328
2022	0.5427	0.5995	0.6331	0.5818	0.6049





