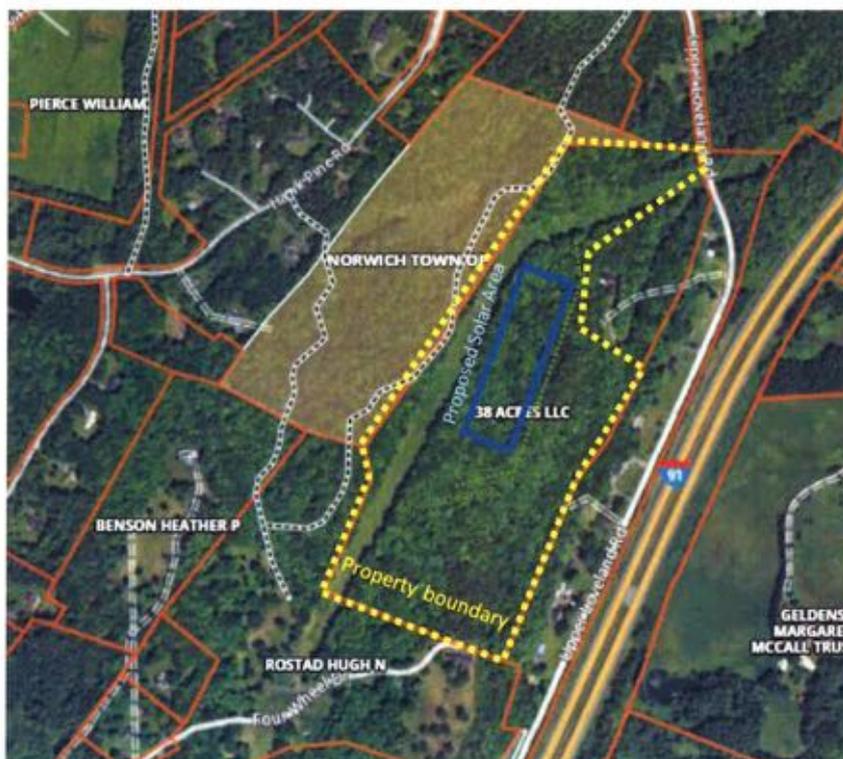


To the Norwich Selectboard Members:

I am following up on my last communication to this board and asking that the Norwich Selectboard add an item to its February 23, 2022 agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan. This was discussed at the February 9th meeting on the consent agenda and I understand there will be a discussion about adding this important topic for the agenda of the February 23rd meeting.

As we and our attorney discussed, the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road was flawed as it did not align with the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As you will see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, the review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. None of this was considered in the prior review and this needs to be rectified.

The ridgelines and shorelines areas were singled out in the Town Plan for a reason, and the Select Board has the responsibility to make sure that these special lands are treated according to the Town Plan specifications.

I urge the selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this request.

Regards,
Mary and Stephen Gorman
504 Hawk Pine Road
Norwich, VT

To the Norwich Selectboard Members:

I am following up on my last communication to this board and asking that the Norwich Selectboard add an item to its February 23, 2022 agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan. This was discussed at the February 9th meeting on the consent agenda and I understand there will be a discussion about adding this important topic for the agenda of the February 23rd meeting.

As we and our attorney discussed, the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road was flawed as it did not align with the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As you will see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, the review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. None of this was considered in the prior review and this needs to be rectified.

The ridgelines and shorelines areas were singled out in the Town Plan for a reason, and the Select Board has the responsibility to make sure that these special lands are treated according to the Town Plan specifications.

I urge the selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this request.

Regards,

Jennifer and Daniel Goulet
185 Upper Loveland Road
Norwich, VT



Roger Arnold <rogerarnoldvt@gmail.com>

Agenda request to rescind preferred site letter

Jen Goulet <jjgoulet08@gmail.com>

Mon, Feb 14, 2022 at 1:02 PM

To: Roger Arnold <rogerarnoldvt@gmail.com>

Cc: Rod Francis <RFrancis@norwich.vt.us>, Miranda Bergmeier <MBergmeier@norwich.vt.us>

Hi Roger,

Yes, I drafted the letter and Mary revised/tweaked it. Yes, Dan and I are being advised by the same attorney. I look forward to further discussion on this issue.

Thank you for your concern,

Jenn and Dan Goulet

[185 Upper Loveland Rd, Norwich, VT 05055](#)

On Sun, Feb 13, 2022 at 11:41 AM Roger Arnold <rogerarnoldvt@gmail.com> wrote:

Dear Jen:

Thank you for your message. We have received an identical request from Ms. Mary Gorman. Can you let me know if your letter is thus jointly authored and if you are being advised or share representation by the same attorney referenced but not named in the letter?

This correspondence will be placed in the February 23 meeting packet.

Roger

On Sun, Feb 13, 2022 at 11:34 AM Jen Goulet <jjgoulet08@gmail.com> wrote:

Hi Roger,

Our request to add an item to the upcoming selectboard meeting is attached.

Thank you,

Jennifer and Daniel Goulet

[185 Upper Loveland Road](#)[Norwich, VT](#)

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Please note that any response or reply to this electronic message may be subject to disclosure as a public record under the Vermont Public Records Act.



Roger Arnold <rogerarnoldvt@gmail.com>

request for agenda item for February 23, 2022 Selectboard meeting

Patty Piotrowski <patty.piotrowski@gmail.com>

Sun, Feb 13, 2022 at 5:43 PM

To: rogerarnoldvt@gmail.com

Cc: manager@norwich.vt.us

February 13, 2022

To the Norwich Selectboard:

I am writing regarding the proposed 500kW Solar Project on Upper Loveland Road. My neighbors on Upper Loveland Road are very concerned about the process to date for reviewing criteria for site selection. While I have not attended Selectboard meetings I have tried to stay informed about this project through the Valley News and conversations with community members— surely I do not have the whole picture. However it does seem appropriate that more time be given for further review with proper attention to our 2020 Town Plan guidelines, as well as to hear the concerns and answer the questions of community members. I request that this item be added to the February 23rd, 2022 Selectboard Agenda.

Our community commitment to solar energy is strong, as is caring for our land and natural resources. Thank you for your consideration.

My best,
Patty Piotrowski
[39 Cliff Street](#)
[Norwich, Vermont 05055](#)

15 February 2022

To Norwich Selectboard Members:

As concerned, longtime Norwich residents, we respectfully request that the Selectboard add to its February 23 agenda an open discussion about rescinding preferred site approval for the 500kW Solar Project on Upper Loveland Road. Specifically, we ask the Selectboard to conduct a proper review of this project based on criteria in the revised 2020 Norwich Town Plan.

We share the concerns of other Norwich residents that the process followed in granting a preferred site letter to the Upper Loveland Road Solar Project was flawed, as it did not align with guidelines clearly stated in the 2020 Town Plan. As you are aware, the proposed project is located in a Ridgeline Protection Area and therefore subject to the review process outlined in the Town Plan. In particular, Town Plan guidelines require this review to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads.

Further, the review should take into account that the project site is located in a designated Resource Protection Area. The 2020 Town Plan explicitly discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. It appears that this criterion was not taken into account in the prior review process.

We urge the Selectboard to engage in a transparent and open discussion about this issue in its upcoming February 23 meeting. The citizens of Norwich deserve to know the full details behind the Selectboard’s earlier decision to grant preferred status to this project, to express our concerns about the process, and to urge a proper review going forward. Based on public input received from concerned residents like us, we hope that the Selectboard will rescind the preferred site letter and conduct the careful, objective review that is warranted in the best interest of our town.

Please confirm receipt of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris and Leslie Rimmer", written over a light gray rectangular background.

Chris and Leslie Rimmer
91 Spring Pond Road
Norwich, VT 05055

To the Norwich Selectboard Members:

I am following up on my last communication to this board and asking that the Norwich Selectboard add an item to its February 23, 2022 agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan. This was discussed at the February 9th meeting on the consent agenda and I understand there will be a discussion about adding this important topic for the agenda of the February 23rd meeting.

As we and our attorney discussed, the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road was flawed as it did not align with the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As you will see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, the review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. None of this was considered in the prior review and this needs to be rectified.

The ridgelines and shorelines areas were singled out in the Town Plan for a reason, and the Select Board has the responsibility to make sure that these special lands are treated according to the Town Plan specifications.

I urge the selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this request.

Regards,

Laurence Ufford
64 Loveland Road
Norwich, VT 05055



Roger Arnold <rogerarnoldvt@gmail.com>

FW: Agenda request - Rescind the preferred site for Upper Loveland Road

Roger Arnold <rogerarnoldvt@gmail.com>

Tue, Feb 15, 2022 at 1:28 PM

To: Larry Ufford <ljufford@t-n.com>

Cc: "manager@norwich.vt.us" <manager@norwich.vt.us>, Larry Ufford <ljufford@t-n.com>

Thank you for your message. We have received an identical letter from Ms. Jen Goulet and Ms. Mary Gorman. Can you let me know if your letter is thus jointly authored and if you are being advised or share representation by the same attorney referenced but not named in your letter?

Thank you,
Roger

On Tue, Feb 15, 2022 at 1:03 PM Larry Ufford <ljufford@t-n.com> wrote:

Roger – Am sending you this letter to express my concerns about the process for consideration of this Project. I am not against solar projects per se, but feel very strongly that the guidelines for review need to be followed.

Thank you,

Laurence J. Ufford

64 Loveland Road

Norwich, Vt. 05055

Email: ljufford@t-n.com

P.S. Please acknowledge receipt of this email

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Please note that any response or reply to this electronic message may be subject to disclosure as a public record under the Vermont Public Records Act.

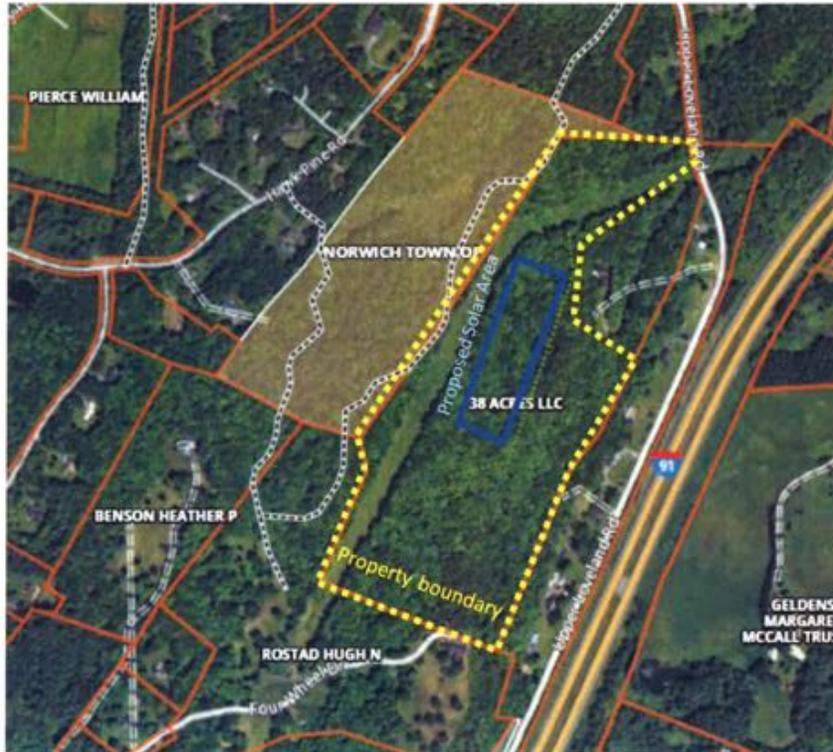
February 14, 2022

Dear Norwich Selectboard Members:

On the consent agenda at the February 9, 2022 Selectboard Meeting, the topic of the 500kW Solar Project on Upper Loveland Road was discussed. We request that the Norwich Selectboard add an item to the February 23, 2022 Agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan.

As Attorney Brooke Dingledine discussed, the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road did not align with the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As you will see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, the review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. It seems as though these considerations were not made in the prior review, and we ask the Selectboard to make their decision in accordance with the Town Plan.

We urge the Selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review of the criteria outlined in the 2020 Town Plan are carefully considered in light of this project.

Kindly confirm receipt of this request.

Warm Regards,

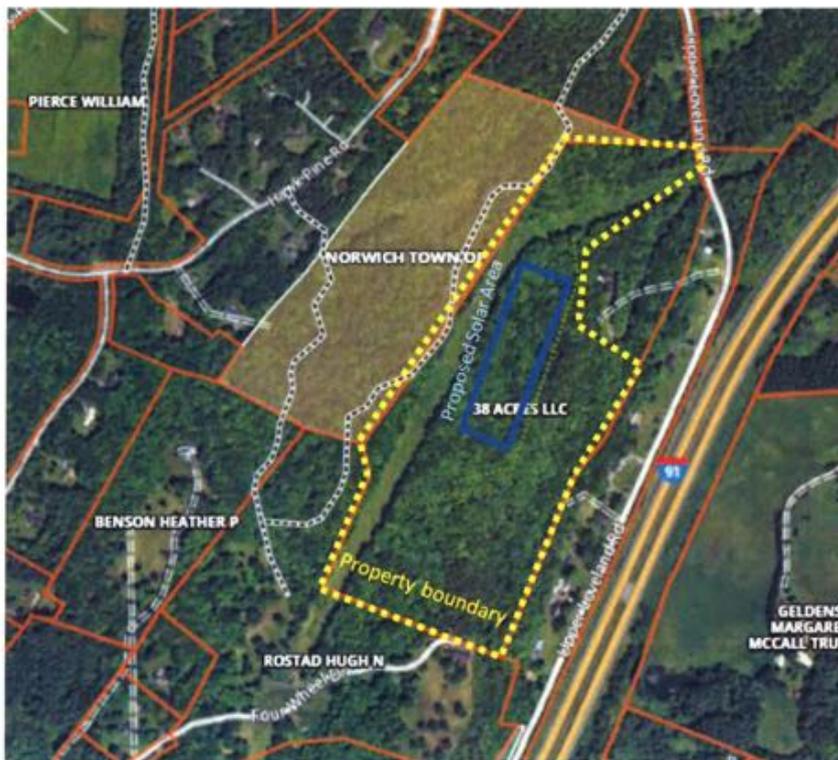
Brenda Petrella
Alexa Holleran
55 Wallace Farm Rd
Norwich, VT 05055

To the Norwich Selectboard Members:

I am following up on my last communication to this board and asking that the Norwich Selectboard add an item to its February 23, 2022 agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan. This was discussed at the February 9th meeting on the consent agenda and I understand there will be a discussion about adding this important topic for the agenda of the February 23rd meeting.

As we and our attorney discussed, the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road was flawed as it did not align with the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As you will see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, the review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. None of this was considered in the prior review and this needs to be rectified.

The ridgelines and shorelines areas were singled out in the Town Plan for a reason, and the Select Board has the responsibility to make sure that these special lands are treated according to the Town Plan specifications.

I urge the selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this request.

Regards,

Thomas Sterling
53 Loveland Rd
Norwich, VT



Roger Arnold <rogerarnoldvt@gmail.com>

Preferred Site granting

Tom Sterling <foddersbarn@gmail.com>

Sun, Feb 13, 2022 at 1:00 PM

To: Roger Arnold <rogerarnoldvt@gmail.com>

Cc: Rod Francis <RFrancis@norwich.vt.us>, Miranda Bergmeier <MBergmeier@norwich.vt.us>

Jointly Authored.

On Sun, Feb 13, 2022 at 12:59 PM Roger Arnold <rogerarnoldvt@gmail.com> wrote:

Dear Mr. Sterling:

Thank you for your message. We have received separate and identical letters from Ms. Mary Gorman and Ms. Jen Goulet. Can you let me know if your letter is just jointly authored and if you are being advised or share representation by the same attorney referenced but not named in the letter?

This correspondence will be placed in the February 23 meeting packet.

Thank you,
Roger

On Sun, Feb 13, 2022 at 12:45 PM Tom Sterling <foddersbarn@gmail.com> wrote:

Please add my name to the list of aggrieved residents who, though mindful of climate change, are strongly opposed to the SB and town officials destroying forests and wildlife for no good reason without consulting us.

Please confirm receipt.

Thomas Sterling
53 Loveland Rd.

<https://docs.google.com/document/d/1CMuMDCuPhsGp7Jy8U1yYq7hrTdqKxASY9v4iKyN1aVU/edit?usp=sharing>

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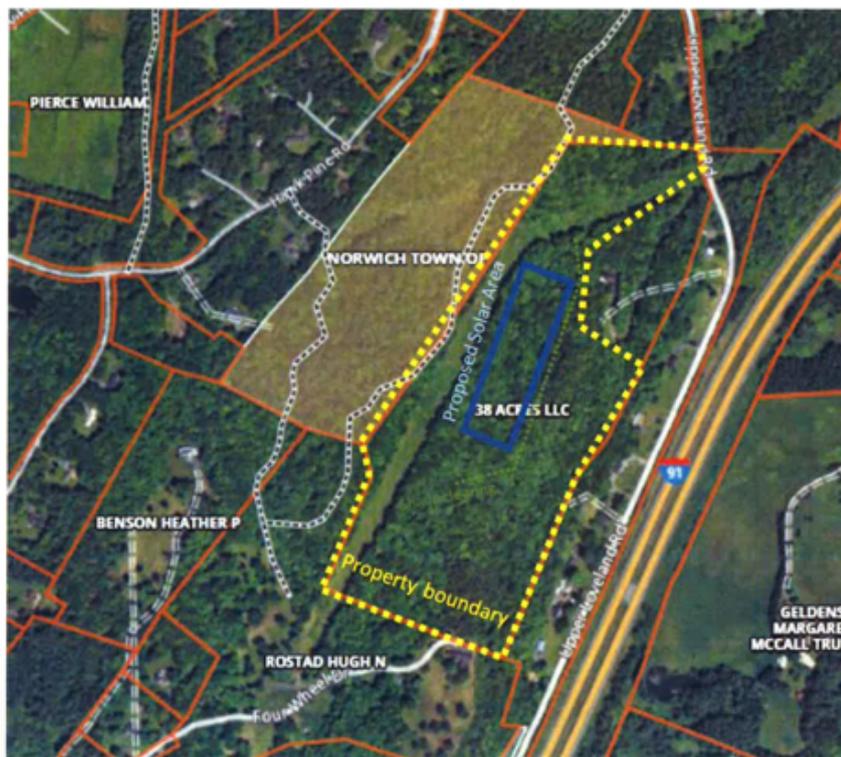
Please note that any response or reply to this electronic message may be subject to disclosure as a public record under the Vermont Public Records Act.

To the Norwich Selectboard Members:

I am writing in support of the requests you have received from others and asking that the Norwich Selectboard add an item to its February 23, 2022 agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan. This was discussed at the February 9th meeting on the consent agenda and I understand there will be a discussion about adding this important topic for the agenda of the February 23rd meeting.

It appears that there is reason to believe that the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road was flawed as it did not align with the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As you will see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, the review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas. Apparently, none of this was explicitly considered in the prior review.

The ridgelines and shorelines areas were singled out in the Town Plan for specific reasons: the pursuit of one worthy objective (renewable energy) cannot justify trampling on other deeply held values and objectives (due process; land and habitat preservation). The Select Board has the responsibility to make sure that these special lands are treated according to the Town Plan specifications.

I join in urging that the selectboard discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this request.

Regards,

Curtis R. Welling
18 Upper Pasture Rd.
Norwich 05055
wellingcurt@gmail.com

To the Norwich Selectboard Members:

I request that the Norwich Selectboard add an item to its February 23, 2022 agenda to undertake greater discussion of the preferred site for the 500kW Solar Project on Upper Loveland Road, especially as it appears that a proper review based on the criteria in the 2020 Town Plan was not carried out as part of the consideration process.

I am concerned that the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road is flawed in that it does not align with guidelines stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area and subject to the review outlined in the Town Plan. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads, per the Town Plan 2020 Guidelines. As one can see by the image below, the proposed development abuts the town forest.

Parcel boundary (yellow) and approximate location of proposed solar project (blue)



In addition, I believe the review should take into consideration that the project area is located in a Resource Protection Area. The 2020 Town Plan discourages further “disturbance or fragmentation of the remaining undeveloped portions” of Resource Protection Areas.

The ridgelines and shorelines areas were reasonably singled out in the Town Plan, and the Select Board has the responsibility to make sure that these special lands are treated according to the Town Plan specifications.

I urge the selectboard to discuss, and subsequently table, the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, until a proper review, based on criteria described in the 2020 Town Plan, takes place.

Also, I ask that you confirm receipt of this request. With thanks for your consideration.

Respectfully,
Patricia P. Jackson
35 Doc Hardy Lane
Norwich, VT 05055



Roger Arnold <rogerarnoldvt@gmail.com>

Agenda request

Elizabeth Spencer <c.elizabeth.spencer@gmail.com>
To: rogerarnoldvt@gmail.com, manager@norwich.vt.us

Tue, Feb 15, 2022 at 5:16 PM

To the Norwich Selectboard members,

I urge the selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this request. Thank you.

Elizabeth Spencer
1141 Bragg Hill Road
Norwich, VT 05055

Miranda Bergmeier

From: Myers Family <bearmyers1@me.com>
Sent: Saturday, February 12, 2022 6:59 PM
To: Miranda Bergmeier
Subject: 500kW Solar Project on Upper Loveland Road - add to agenda on February 23, 2020

February 13, 2022

To the Norwich Selectboard Members:

I am writing to request that the Norwich Selectboard add an item to its February 23, 2022 agenda. A discussion of the process used to grant a preferred site letter to a 500kW Solar Project on Upper Loveland Road is badly needed. Review of this project was not conducted according to the guidelines clearly stated in the 2020 Town Plan. The Upper Loveland Road project area is located in a Ridgeline Protection Area. Therefore, the project should have received a thorough review based on guidelines described in the Town Plan (2020). This did not happen. Instead, the project was reviewed using the 2009 Zoning Regulations. This error needs to be rectified. The preferred site letter needs to be rescinded and a proper review based on the criteria in the 2020 Town Plan needs to take place. In particular, the review needs to examine the impact of the solar installation as viewed from public vantage points such as town lands and public roads. The review should also take into account that the project area is located in a Resource Protection Area. The Town Plan (2020) discourages further "disturbance or fragmentation of the remaining undeveloped portions" of Resource Protection Areas. None of this was considered in the prior review.

I am extremely concerned that the Selectboard and the Planning Board did not follow the proper procedures when granting a preferred site letter. I was also shocked to discover that the Town is not required to notify abutters when an industrial scale project is being planned in a residential neighborhood. Although this is not happening in my neighborhood, I realize that if these practices are allowed to continue it could happen in my neighborhood the next time.

I urge the selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Kindly confirm receipt of this email.

Respectfully Submitted,

Emily Myers
128 Union Village Rd.
Norwich, VT 05055

Miranda Bergmeier

From: claudette brochu <cbrochu30@gmail.com>
Sent: Monday, February 14, 2022 8:46 PM
To: Miranda Bergmeier
Cc: claudette brochu
Subject: Fwd: Industrial solar project off Upper Loveland Road

Hi Miranda,
Can you include the following email chain in the next board correspondence? Thank you.
C

Please note that any reply or response to this email is subject to the disclosure provisions under the Vermont Open Meeting Law and Public Records Act..

----- Forwarded message -----

From: Jen Goulet <jjgoulet08@gmail.com>
Date: Mon, Feb 14, 2022 at 12:44 PM
Subject: Re: Industrial solar project off Upper Loveland Road
To: claudette brochu <cbrochu30@gmail.com>

Claudette,

Thank you for all the hard work you have done looking into this.
I look forward to a discussion at the next SB meeting.

Yes, please do make this part of the formal board correspondence.

Jenn

On Sun, Feb 13, 2022 at 8:50 PM claudette brochu <cbrochu30@gmail.com> wrote:
Hi Jenn,
I forgot to ask if you would like all of this correspondence entered as formal board correspondence.
C

Please note that any reply or response to this email is subject to the disclosure provisions under the Vermont Open Meeting Law and Public Records Act..

On Sat, Feb 12, 2022 at 9:31 PM claudette brochu <cbrochu30@gmail.com> wrote:

Hi Jenn and Dan,

I have been reviewing the PUC net metering rules, the application for the Upper Loveland project, and all related documents submitted by the public.

My comments:

1. The net metering rules require that the applicant must send the abutters a notice of the project 45 days prior to submission of the application to PUC. Since the Upper Loveland project was submitted to the PUCon Aug 31, you as an abutter should have received notice of the project mid-July-in time for you to comment. The Dec notice was one required after formal submission to the PUC was made and deemed complete by the PUC. I could not find anything on the PUC sight that stated abbutters were not properly notified.
2. The letter in support of granting preferred status was also signed by TRORC. I had misunderstood the argument that TRORC was not a signatory. TRORC signed off on the Norwich Town Plan inclusive of the language stating that all of Norwich would be considered preferred sights for solar.
3. The PC and Selectboard had the discussion on preferred site designation (as granted in the Town Plan) when the Stevens Rd and Turnpike Rd solar arrays were presented. Short of amending the Town Plan (which residents can petition to do), there is not much to be done. The PC determined that the solar array would not impact the ridgeline view. which from my understanding, was the only option available to the PC and selectboard. In reviewing the presentation and the maps, there is no proposed clearcutting of the trees on the ridgeline-the actual panels would be sited below the ridgeline and obstructed by trees.
4. The Agency of Natural Resources receives automatic notification of these projects. It is up to them to determine if watershed, wetlands, habitat, etc will be lost with the project. I would encourage you to contact ANR if you have specific concerns they should address.
5. Your argument that the Interim TM bypassed the Town Plan is inaccurate in that Rod was not ITM when this project was presented to the PC. On the other hand, can and should the PC and selectboard notify residents of upcoming agenda items that we know might be of significant interest to folks? Yes, absolutely. This is not a new problem but an on-going one and one that I hope the selectboard can do a better job.
6. I am not a fan of ground based solar arrays and have an issue with the fact that these arrays tend to benefit the folks who can afford the buy in costs (which frankly excludes me and probably you and Dan). I also do not want an array near me. The Turnpike Rd array is bad enough and not at all screened in winter. But others do not see this as the blight on the landscape. I do.
7. Lastly, I am not an attorney but as a lay-person, I can't find anything in the net metering rules, the PC decision or the selectboard decision that warrant rescinding the letter. Sorry. Having said that, I am open to hearing additional arguments and more discussion as needed.

Respectfully,

Claudette

Please note that any reply or response to this email is subject to the disclosure provisions under the Vermont Open Meeting Law and Public Records Act..

On Wed, Feb 9, 2022 at 11:57 AM Jen Goulet <jjgoulet08@gmail.com> wrote:

Yes, they notified us right before Christmas. So it was to late for us to provide input to the Planning Commission or Selectboard at the local level.

Jenn

On Tue, Feb 8, 2022 at 11:59 PM claudette brochu <cbrochu30@gmail.com> wrote:

Hi Jenn,

One quick question- did Norwich Tech notify you as an abutter? The notification was the responsibility of Norwich Tech and not the town.

C

Please note that any reply or response to this email is subject to the disclosure provisions under the Vermont Open Meeting Law and Public Records Act..

On Tue, Feb 8, 2022 at 9:21 AM Jen Goulet <jjgoulet08@gmail.com> wrote:
Claudette,

Thank you for looking into this. We appreciate your help. Thank you for the link we will take a look at the planning committee meeting. Our neighbors have seen it, but we have not yet.

Thanks again,

Jenn and Dan Goulet

On Mon, Feb 7, 2022, 9:53 PM claudette brochu <cbrochu30@gmail.com> wrote:

Hi Jenn,

Thank you for reaching out. I will go back to the Planning Commission meeting where this project was originally proposed and review the tape. If you have not viewed the tape of that meeting the link is here: https://www.youtube.com/channel/UCGkvEL_tBXHTPr3V7FN1N_Q/videos.

At this time, I can't speak to what the board will discuss on Wednesday but I will pull your correspondence and ask that we have an agenda item at a future board meeting.

C

Please note that any reply or response to this email is subject to the disclosure provisions under the Vermont Open Meeting Law and Public Records Act..

On Mon, Feb 7, 2022 at 3:20 PM Jen Goulet <jjgoulet08@gmail.com> wrote:

Hi Claudette,

I am writing regarding our request to rescind the preferred site letter for the proposed industrial solar project off of Upper Loveland Road. I am deeply concerned with how easily our interim Town Manager bypassed the Norwich Town Plan (2020). An industrial-scale project that calls for

clearcutting a ridgeline located in a resource protection area should never have been approved without discussion of potential impact to wetlands, wildlife, and aesthetics, etc. It is also distressing that Rod Francis did not feel that it was necessary to notify abutters.

I have always appreciated the fact that you are an independent thinker who is willing to do her own research when necessary on the issues that face our town. I hope that you and the rest of the selectboard will choose to discuss our letter on Wednesday and to ultimately restart the review process.

My husband and I live next door and would be happy to answer any questions you might have, or to take you for a walk in the woods, if you would like. Thank you for your consideration.

Sincerely,

Jenn and Dan Goulet
185 Upper Loveland Road
Norwich, VT 05055
802-649-2039

3

Miranda Bergmeier

From: Will J. Millard <wmillard@mtholyoke.edu>
Sent: Tuesday, February 15, 2022 3:35 PM
To: Miranda Bergmeier
Cc: Rod Francis
Subject: 500 kW Solar Project on Upper Loveland Road

To the Norwich Selectboard Members, Town of Norwich, Vermont

Greetings!

I wish to endorse the proposal of several fellow citizens of Norwich to (1) rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and (2) undertake a proper review of the Project. Please include the elements of this proposal in the agenda of the forthcoming meeting of the Selectboard.

Your consideration is appreciated.

Cordially,

Will

Will J. Millard
35 Doc Hardy Lane
Norwich, Vermont 05055-9651
USA

wmillard@mtholyoke.edu
802.649.3085 (residence, vmail)

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Miranda Bergmeier

From: Cindy Shannon <cshannonvt@gmail.com>
Sent: Wednesday, February 16, 2022 8:51 AM
To: Miranda Bergmeier; Rod Francis
Subject: I support the solar project proposed on land near Upper Loveland Rd

To Norwich Selectboard members,

I am writing to deeply and joyfully support the solar project proposed on land near Upper Loveland Road. Norwich is a beautiful place and all of us who live here cherish our home town...at least I would think so. Protecting our town, our state, country and planet is important. By building a solar project near Loveland Road, we would be doing just that. When I drive on Rt 91 and see solar panels along the highway, I see beauty and I feel a bit of hope that the solar panels will help protect our town and our planet.

I strongly support Rod Francis' memo. I support the project because it helps us meet our climate goals, as a town and state. I support this project's combination of solar development and keeping land open to recreation. I support a project that comes from an experienced and locally based firm. Let's get this project going as soon as possible. The longer we delay, the more damage our town, planet and, yes, our grandchildren will suffer.

I vote yes for the solar project near Upper Loveland Road.

Cindy Shannon
829 Union Village Road
Norwich, VT

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Miranda Bergmeier

To: Charles Lindner
Subject: RE: Comment on the Proposed Solar site

Miranda Bergmeier
Assistant to the Town Manager
Town of Norwich
P.O. Box 376
Norwich, VT 05055
802-649-1419 x101

Please note that any response or reply to this electronic message may be subject to disclosure as a public record under the Vermont Public Records Act.

From: Charles Lindner <charlielindner@gmail.com>
Sent: Wednesday, February 16, 2022 9:12 AM
To: Rod Francis <RFrancis@norwich.vt.us>; Miranda Bergmeier <MBergmeier@norwich.vt.us>
Subject: Comment on the Proposed Solar site

While I appreciate my neighbors dismay at the loss of forest land and trails, I am in support of the proposed solar installation near Upper Loveland Rd. The proposed field is adjacent to a large power line and a cell tower, and an access road already exists, making the solar site complementary to existing contiguous land use. There is also a larger ecological issue at stake here. We have very little time to avoid a climate catastrophe. Clean sources of electricity are a critical part of moving away from continued reliance on fossil fuels. This project is an opportunity for clean solar in Norwich that will be one step that can happen locally to address the climate emergency that has already begun. I encourage the Select Board to let their approval of preferred site status stand and to encourage the PUC to proceed with approving this project.

Charlie Lindner
455 Hawk Pine Rd, Norwich, VT 05055

Miranda Bergmeier

From: Suzanne Leiter <leitersuzanne@gmail.com>
Sent: Wednesday, February 16, 2022 9:37 AM
To: Rod Francis; Miranda Bergmeier
Subject: Proposed Upper Loveland Rd. Solar Project

I am commenting on this project as a resident of Norwich, not as a member of the Norwich Energy Committee or of the Norwich Conservation Commission.

This parcel, close to the interstate, has already experienced some development with a cell phone tower, access road and powerline. Residents of the nearby houses have come to depend on the parcel for recreational use, and I trust Troy McBride, resident and Chief Technology Officer of Norwich Solar Technology, when he states that the parcel, outside of the installation, would continue to remain open for recreation. The project would help Norwich meet its climate goals.

Therefore, I support this project, proposed by a local and experienced firm, because it could add a solar installation and keep land open to recreation.

Suzanne Leiter
143 Norford Lake Rd
Norwich, VT

Miranda Bergmeier

From: Lisa Holley <ljholley56@gmail.com>
Sent: Wednesday, February 16, 2022 10:24 AM
To: Miranda Bergmeier
Subject: Re: 500kW Solar Project-

Could you please acknowledge receipt of the following letter.

To the Norwich Selectboard Members:

We are writing to request that the Norwich Selectboard add an item to its February 23, 2022 agenda to rescind the preferred site approval for the 500kW Solar Project on Upper Loveland Road and then conduct a proper review based on the criteria in the 2020 Town Plan.

We support and agree with the concerns expressed at the most recent Selectboard meeting addressing the lack of a proper review of the proposal taking into consideration the Town Plan criteria. Issues that concern us include placing a project on a ridgeline that has been designated as a protected area, the impact of environmental fragmentation, the lack of notice to abutters and the public at large, and how future projects will be handled.

As Brooke Dingedine pointed out at the Selectboard meeting, it is possible that past projects have also not been reviewed appropriately but that future projects should certainly be reviewed more thoroughly and carefully, paying attention to the correct legal documents and procedures.

We are supporters of renewable energy in general and in Norwich specifically but giving approval without adhering to this process is unwise because there are other factors that may cause this or any given project to be in conflict with town documents and community goals.

We urge the Selectboard to discuss and rescind the preferred site letter for the 500kW Upper Loveland Road Solar Project as part of its agenda on February 23, 2020, so that a proper review, based on criteria described in the 2020 Town Plan, can take place.

Regards,
Lisa and Bob Holley
8 Falcon Lane
Norwich, VT

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Miranda Bergmeier

From: Jim Antal <revjma@gmail.com>
Sent: Wednesday, February 16, 2022 10:38 AM
To: Rod Francis; Miranda Bergmeier
Subject: Writing in support of the solar project proposed on land near Upper Loveland Rd

Dear members of the Selectboard,

I write in support of the proposed solar project on land near Upper Loveland Rd. in Norwich -- a proposal that comes from an experienced and locally based firm. I support the memo written by Rod Francis. This project will help Norwich to meet our town's climate goals. Completing this project is an expression of the leadership our town - and our generation - are now called to provide in response to the greatest moral crisis humanity has ever faced. Moving forward with this solar project on Upper Loveland Rd sends a message to our children that responsible adults are taking concrete steps to assure that they will not grow up in a broken world. Thank you for voting in favor of the proposed solar project on land near Upper Loveland Rd. in Norwich.

Rev. Dr. Jim Antal
829 Union Village Rd.
Norwich, VT 05055

Miranda Bergmeier

From: Paul D. Manganiello <Paul.D.Manganiello@dartmouth.edu>
Sent: Wednesday, February 16, 2022 2:37 PM
To: Miranda Bergmeier
Cc: Rod Francis; wendy.manganiello@gmail.com
Subject: Norwich Solar Project

Dear Members of the Norwich Select Board (NSB)

We are writing in support of the proposed solar development near an Upper Loveland Road property.

We reside at 226 Turnpike Road. We have both a rooftop solar array as well as holding shares in a Norwich community solar array. We have made the investment in renewable energy sources because future generations will be experiencing unsustainable climate change due to global warming, and we all need to do our part.

This proposed parcel is located near a cell tower and an access road, crossed by transmission lines. The position of the proposed panels will not be visible from the adjacent roads or abutting homes. The panels will only encompass 3 of the proposed 40-acre parcel. One of the abutters, the proposed solar developer, has said that the current recreational uses of the parcel would not be impeded.

We hope that the NSB will proceed with this proposal expeditiously, thank you for considering our comments

Paul and Wendy Manganiello

Miranda Bergmeier

From: Edie Farwell <edie.farwell@gmail.com>
Sent: Thursday, February 17, 2022 3:01 PM
To: Rod Francis
Cc: Miranda Bergmeier; Edie Farwell
Subject: Support for The Upper Loveland Road Solar Project

Dear Rod and the Norwich Selectboard,

Thank you for all your good work on behalf of the town.

I am writing to voice my strong support for Rod's memo in support for The Upper Loveland Road Solar Project. I think it's an excellent project, and will help us meet our climate goals as both a town and state. This project is a great combination of solar development and keeping land open to recreation. That it is being installed by an experienced and locally based firm adds to the win-win of the project.

We installed one acre of solar panels through Norwich Technologies on our land last year, and are highly pleased with how they look, the professionalism of Norwich Technologies, the contribution to the town and energy grid the installation makes, and opportunity to help the town and state achieve much needed climate goals.

Thank you.

Edie Farwell
645 Turnpike Road
Norwich, VT 05055
802-649-7047
edie.farwell@gmail.com

02/18/22
02:29 pm

Town of Norwich Accounts Payable
Check Warrant Report # 22-25 Current Prior Next FY Invoices For Fund (General)
For Check Acct 03(General) All check #s 02/18/22 To 02/23/22

3

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
AAAPOLICE	AAA POLICE SUPPLY	01/25/22	PD PANTS-TR #111117131 92168	01-5-500582.00 UNIFORMS	467.80	11250	02/23/22
ROBERT HA	ACCOUNTEMP	02/07/22	LMILL-WK ENDING 02/04/22 59357009	01-5-200112.00 FINL ASSISTANT WAGE	1323.68	11251	02/23/22
ROBERT HA	ACCOUNTEMP	02/15/22	LMILL WK ENDING 2/11/22 59406718	01-5-200112.00 FINL ASSISTANT WAGE	1529.24	11251	02/23/22
ADVANCE	ADVANCE AUTO PARTS	01/26/22	FD - TNKR RO#508481 084202672113	01-5-555528.00 FIRE TRK R & M	53.74	11252	02/23/22
ADVANCE	ADVANCE AUTO PARTS	02/02/22	DPW - BRAKES: RO#508482 084203303585	01-5-703403.00 PARTS & SUPPLIES	273.04	11252	02/23/22
ADVANCE	ADVANCE AUTO PARTS	02/11/22	PD WASHER FLUID 084204204058	01-5-500308.00 CRUISER SUPPLIES	33.06	11252	02/23/22
ATG	ADVANTAGE TRUCK GROUP	01/31/22	DPW-FRTLNR R701002045:1	01-5-703401.00 OUTSIDE REPAIRS	9897.14	11253	02/23/22
ATG	ADVANTAGE TRUCK GROUP	02/03/22	DPW CREDIT R701002580:1	01-5-703401.00 OUTSIDE REPAIRS	-1000.00	11253	02/23/22
BATCHEL	BATCHELDER ASSOCIATES, PC	02/05/22	06-30-21YR END AUDIT '21 02273070	01-5-200322.00 INDEPENDENT AUDIT	11500.00	11254	02/23/22
BERGCLOTH	BERGERON PROTECTIVE CLOTH	01/26/22	'GLOBE' PANT & JACKET 230137	01-5-555824.00 VLCTPACIF GRANT	5352.02	11295	02/18/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-005123.00 HEALTH INSUR	3564.59	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-100123.00 HEALTH INS	2612.90	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-200123.00 HEALTH INS	2082.43	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-425123.00 HEALTH INS	2478.56	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-500123.00 HEALTH INS	5308.33	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-555123.00 HEALTH INSURANCE	1718.23	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-703123.00 HEALTH INSUR	5036.38	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-704123.00 HEALTH INSURANCE	2067.96	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-500123.00 HEALTH INS	-2067.96	11255	02/23/22
BCBS	BLUE CROSS/BLUE SHIELD OF	02/02/22	BCBS MAR 22 136682243	01-5-500123.00 HEALTH INS	2746.42	11255	02/23/22
BUSINESS	BUSINESS CARD	01/18/22	FINANCE - UPLIFT DESK #SO717406	01-5-200611.00 OFFICE EQUIPMENT	2474.00	11256	02/23/22
BUSINESS	BUSINESS CARD	01/20/22	JAN 22 - ZOOM INV128883919	01-5-005610.00 OFFICE SUPPLIES	503.83	11256	02/23/22
CCI	CCI MANAGED SERVICES	02/01/22	TH-MANAGED SVCS CW-53239	01-5-275632.00 SERVER MAINTENANCE	3314.57	11257	02/23/22
CCI	CCI MANAGED SERVICES	02/02/22	COMP SUPPLIES/SVCS CW-53284	01-5-275760.00 DESIGNATED FUND-EQUIP	8004.00	11257	02/23/22
COMCAST	COMCAST	02/01/22	PD INTERNET 020122PDINT	01-5-485238.00 PHONE & INTERNET	517.83	11258	02/23/22

02/18/22
02:29 pm

Town of Norwich Accounts Payable
Check Warrant Report # 22-25 Current Prior Next FY Invoices For Fund (General)
For Check Acct 03(General) All check #s 02/18/22 To 02/23/22

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
COOP	COOP SERVICE CENTER	02/15/22	PD FLEX PIPE - EQ4 12210	01-5-500306.00 CRUISER MAINT	134.33	11259	02/23/22
DEADRIVER	DEAD RIVER COMPANY	01/29/22	TH - 422.3GAL 11869	01-5-706103.00 HEATING	1377.62	11260	02/23/22
EVANSMOTO	EVANS GROUP, INC.	02/07/22	DPW - #520010 = 780 0027227-IN	01-5-703405.00 PETROLEUM PRODUCTS	2543.65	11261	02/23/22
EYEMED	EYEMED/FIDELITY SECURITY	01/22/22	FEB-22 EYE INS 165133279	01-2-001126.00 VISION SERV PLAN-PAYROLL	128.16	11262	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-005531.00 ADMIN TELEPHONE	3.00	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-100531.00 TELEPHONE	3.06	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-200531.00 TELEPHONE	5.50	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-275531.00 TELEPHONE	0.57	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-300531.00 TELEPHONE	5.21	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-425127.00 TELEPHONE	0.54	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-705505.00 TELEPHONE	1.04	11263	02/23/22
FIRSTLIGH	FIRSTLIGHT FIBER	01/15/22	TOWN PHONE USAGE 10698694	01-5-350531.00 TELEPHONE	5.92	11263	02/23/22
FOGGS	FOGG'S HARDWARE AND BUILD	02/02/22	DPW-SKU1696079 108244/6	01-5-703507.00 SUPPLIES	4.99	11264	02/23/22
FOGGS	FOGG'S HARDWARE AND BUILD	02/03/22	DPW-FLASHLIGHTS (3) 108470/6	01-5-703403.00 PARTS & SUPPLIES	83.97	11264	02/23/22
FOGGS	FOGG'S HARDWARE AND BUILD	02/09/22	DPW - GORILLA GLUE 109127/6	01-5-703507.00 SUPPLIES	6.59	11264	02/23/22
FPHTANK	FPH TANK AND INSTALLATION	11/24/21	DPW - TANK SVC'D 8302	01-5-703401.00 OUTSIDE REPAIRS	364.25	11265	02/23/22
GNOMON	GNOMON COPY	02/16/22	TWN MNGR - B&W POSTCARDS 61397	01-5-005310.00 TOWN REPORT	95.35	11266	02/23/22
GRAN STGL	GRANITE STATE GLASS	01/18/22	DPW-TRK5-MIRROR 03-6000913	01-5-703403.00 PARTS & SUPPLIES	15.00	11267	02/23/22
GMPC	GREEN MOUNTAIN POWER CORP	01/28/22	319 MAIN ST - SOLAR 012822MNSTSL	01-5-706115.00 BNDSTND/SIGN/EVCH ELECTRI	21.20	11268	02/23/22
GMPC	GREEN MOUNTAIN POWER CORP	01/31/22	111 TRNPK EV STATION 013122111TNP	01-5-706115.00 BNDSTND/SIGN/EVCH ELECTRI	22.69	11268	02/23/22
IRVINGOIL	IRVING ENERGY DISTRIB. &	02/01/22	DPW-GWAY = 834.7 GAL 147805	01-5-703503.00 PROPANE	1540.10	11269	02/23/22
MAGEE	MAGEE OFFICE PLUS INC	01/14/22	PD H2O COOLER TECH FS01138733	01-5-500501.00 ADMINISTRATION	74.82	11270	02/23/22
MAYER	MAYER & MAYER	02/09/22	Payroll Transfer PR-02/09/22	01-2-001120.00 EMPLOYEE JUDGEMENT ORDER	25.00	11271	02/23/22
NEMRC	NEW ENGLAND MUNI RESOURCE	02/03/22	REMOTE WRK/AUDIT Q'S 49859	01-5-200320.00 PROFESS SERVICES	108.75	11272	02/23/22
NORFIREDI	NORWICH FIRE DISTRICT	01/11/22	NFD-H20 DEPT QRTLY BILL 11122-44015	01-5-485232.00 WATER USAGE	280.40	11273	02/23/22

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
NORHISTOR	01/25/22	NORWICH HISTORICAL SOCIET FY21-22 PMNT	01-5-800315.00 NORWICH HISTORICAL SOC.	2000.00	11274	02/23/22
OTIS	02/14/22	OTIS ELEVATOR COMPANY MARCH SVC FEE 2022 100400693943	01-5-706107.00 ELEVATOR MAINTENANCE	270.40	11275	02/23/22
PATRIOT	02/15/22	PATRIOT PROPERTIES INC. 2ND HALF ANNUAL RENEWAL 212920-2	01-5-300360.00 SOFTWARE MAINT/UPDATE	2650.00	11276	02/23/22
PITNEYPST	02/10/22	PITNEY BOWES POSTAGE-CLERKS TH PSTG FEB 22	01-5-275538.00 POSTAGE	1000.00	11277	02/23/22
SABIL	02/03/22	SABIL & SONS INC DPW - SAFETY PLANES-TRKS 42139	01-5-703403.00 PARTS & SUPPLIES	123.52	11278	02/23/22
SAFETYKLE	01/27/22	SAFETY-KLEEN SYSTEMS, INC DPW-PTS WASHER CLEANED SK-BSV-BOX22	01-5-703511.00 REPAIRS & MAINTENANCE	340.33	11279	02/23/22
SAFETYKLE	01/25/22	SAFETY-KLEEN SYSTEMS, INC DPW-OILFILTER CLEANED Z05-B0F-74	01-5-703511.00 REPAIRS & MAINTENANCE	103.25	11279	02/23/22
SOLAFLECT	02/15/22	SOLAFLECT SOLAR PARK I, L MONTHLY ELECTRICITY FEB 2022	01-5-703501.00 ELECTRICITY	848.13	11280	02/23/22
SOLAIV	02/15/22	SOLAFLECT SOLAR PARK IV, MNTHLY SOLAR NET SVC FEE 2202_01	01-5-500204.00 SPEED SIGNS	900.00	11281	02/23/22
STANTEC	08/31/21	STANTEC CONSULTING SERVIC NWCH RTE 132 CULVERT REPL 1826645	01-5-703315.00 OTHER PROJECTS	503.27	11282	02/23/22
STANTEC	01/31/22	STANTEC CONSULTING SERVIC NWICH TRE 132 CULVERT REP 1882760	01-5-350320.00 PLANNING SERVICES	692.40	11282	02/23/22
STAPLES.	01/03/22	STAPLES CREDIT PLAN TH OFFICE SUPPLIES 01/03/2022	01-5-555630.00 OFFICE SUPPLIES	52.47	11283	02/23/22
STEPNFLAN	11/15/21	STEPHEN N FLANDERS WOMENS TRAIL SIGNS 69302572834	01-5-650727.00 WOMENS CLUB GRANT	32.99	11284	02/23/22
STEPNFLAN	11/07/21	STEPHEN N FLANDERS WOMANS TRAIL SIGNS 6930493366	01-5-650727.00 WOMENS CLUB GRANT	164.97	11284	02/23/22
TOP STITC	01/03/22	TOP STITCH EMBROIDERY, IN PD - UNIFORMS EMBROIDERY 401765	01-5-555633.00 UNIFORM	36.00	11285	02/23/22
UNIFIRST	12/27/21	UNIFIRST CORPORATION UNIFORMS 1070092085	01-5-704311.00 UNIFORMS	84.54	11286	02/23/22
UNIFIRST	01/17/22	UNIFIRST CORPORATION DPW - UNIFORMS 1070097781	01-5-703311.00 UNIFORMS	178.99	11286	02/23/22
UNIFIRST	01/17/22	UNIFIRST CORPORATION DPW - UNIFORMS 1070097782	01-5-704311.00 UNIFORMS	84.54	11286	02/23/22
UNIFIRST	02/07/22	UNIFIRST CORPORATION DPW-UNIFORMS 1070103525	01-5-704311.00 UNIFORMS	54.58	11286	02/23/22
UNIFIRST	02/07/22	UNIFIRST CORPORATION DPW-UNIFORMS 1070103525	01-5-703311.00 UNIFORMS	226.55	11286	02/23/22
UNITED AG	02/05/22	UNITED AG & TURF NE, LLC JDEER TRCTR #3 PTS WRK#1020961	01-5-703401.00 OUTSIDE REPAIRS	2299.17	11287	02/23/22
VALLEYNEW	01/31/22	VALLEY NEWS BID;SALE OF R.E. 602641	01-5-005540.00 ADVERTISING	382.10	11288	02/23/22
VERIZWIRE	02/04/22	VERIZON WIRELESS 9898811361	01-5-555625.00 TELEPHONE & INTERNET	40.01	11289	02/23/22
VERIZWIRE	02/04/22	VERIZON WIRELESS 9898811361	01-5-703505.00 TELEPHONE	40.36	11289	02/23/22
VERIZWIRE	02/04/22	VERIZON WIRELESS 9898811361	01-5-703505.00 TELEPHONE	40.36	11289	02/23/22

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
VERIZWIRE	02/04/22	VERIZON WIRELESS 9898811361	01-5-703505.00 TELEPHONE	40.36	11289	02/23/22
VERIZWIRE	02/04/22	VERIZON WIRELESS 9898811361	01-5-500501.00 ADMINISTRATION	40.36	11289	02/23/22
VERIZWIRE	02/04/22	VERIZON WIRELESS 9898811361	01-5-005532.00 T MNGR CELL PHONE	40.36	11289	02/23/22
VLS	02/07/22	VERMONT LIFE SAFETY, LC TH SYSTEM LEAK 43873	01-5-706113.00 REPAIRS & MAINTENANCE	242.50	11290	02/23/22
VTMUNI	02/01/22	VERMONT MUNICIPAL ASSESSO NWNCH ASSESSOR/MILAGE 1319	01-5-300300.00 PROFESS SERVICES	2645.22	11291	02/23/22
VLCTERB	02/04/22	VLCT EMPLOYMENT RESOURCE RECRMTNT SVCS/BCKGND CK MAC2022-0004	01-5-005250.00 TOWN MNGR RECRT	1075.00	11292	02/23/22
WBMASON	01/28/22	W.B. MASON CO., INC. DPW-SUPPLIES 227108634	01-5-703507.00 SUPPLIES	57.62	11293	02/23/22
WBMASON	01/28/22	W.B. MASON CO., INC. PD&FACILITY SUPPLIES 227110046	01-5-500501.00 ADMINISTRATION	63.99	11293	02/23/22
WBMASON	01/28/22	W.B. MASON CO., INC. PD&FACILITY SUPPLIES 227110046	01-5-485301.00 BUILDING SUPPLIES	124.45	11293	02/23/22
WBMASON	01/28/22	W.B. MASON CO., INC. DPW-BINDRS/CLPBRD 227113529	01-5-703507.00 SUPPLIES	14.36	11293	02/23/22
WBMASON	01/31/22	W.B. MASON CO., INC. DPW-TABS 227139769	01-5-703507.00 SUPPLIES	15.48	11293	02/23/22
WBMASON	01/31/22	W.B. MASON CO., INC. DPW-BINDER (2) 227140952	01-5-703507.00 SUPPLIES	1.68	11293	02/23/22
WBMASON	02/01/22	W.B. MASON CO., INC. FINANCE-DOC SCANNER 227180008	01-5-200611.00 OFFICE EQUIPMENT	109.99	11293	02/23/22
WBMASON	02/02/22	W.B. MASON CO., INC. LISTERS - OFFICE SUPPLIES 227225811	01-5-300610.00 OFFICE SUPPLIES	117.39	11293	02/23/22
WBMASON	02/09/22	W.B. MASON CO., INC. PD-POLY BAGS 227401162	01-5-485301.00 BUILDING SUPPLIES	183.95	11293	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-005531.00 ADMIN TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-100531.00 TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-200531.00 TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-275531.00 TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-300531.00 TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-350531.00 TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-425127.00 TELEPHONE	39.39	11294	02/23/22
EARTHLINK	02/01/22	WINDSTREAM Telephone - Town 74527170	01-5-705505.00 TELEPHONE	36.15	11294	02/23/22

02/18/22
02:29 pm

Town of Norwich Accounts Payable
Check Warrant Report # 22-25 Current Prior Next FY Invoices For Fund (General)
For Check Acct 03(General) All check #s 02/18/22 To 02/23/22

Page 5 of 5
HTML5FESENSA

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
Report Total				94877.02		

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$ ****94,877.02
Let this be your order for the payments of these amounts.

Finance Director 
Fielding Essensa

~~Finance~~ Town Manager: 
Rod Francis

SELECTBOARD:

Roger Arnold Mary Layton Robert Gere Marcia Calloway Claudette Brochu
Chair Vice Chair

STATE OF VERMONT
COUNTY OF WINDSOR

To the Treasurer in the Town of Norwich in the County of Windsor

GREETING:

WHEREAS, Assistant Judges of the County Court in and for the County of Windsor, on the 08th day of February, 2022, made and delivered an order, in writing, to the Treasurer of said County, directing her on or before the first day of March, A.D., 2022, to issue warrants to the Treasurers of the several towns in said County, for the collection of a tax of 0.00482786 cents on the dollar on the equalized list of the polls and ratable estate of the inhabitants of the County of Windsor, which is to be collected and paid into the treasury of said County on or before the fifth day of July next, or pursuant to Act 81 can be paid "in two equal annual installments, on or before July 5 and on or before November 5," in money, as provided by Vermont Statutes Annotated, Title 24, § 133-135 and the amendments thereto:

Therefore;

BY THE AUTHORITY OF THE STATE OF VERMONT, you are hereby commanded to present this warrant to the Selectmen of the Town of Norwich aforesaid who are directed to draw an order on you as Treasurer of your said town for 0.00482786 cents on the dollar on the equalized list of the polls and ratable estate of said inhabitants for the Year Two Thousand Twenty Two to be paid in money, amounting in the whole to the sum of: \$40,396.69

Forty Thousand Three Hundred Ninety Six dollars and Sixty Nine cents, and pay the same into the Treasury of said County on or before the fifth day of July, 2021, or in two equal installments on or before the fifth day of July, 2022, and on or before the fifth day of November, 2022. There will not be a second warrant issued if the latter option is chosen.

Windsor County Court House Renovation Bond

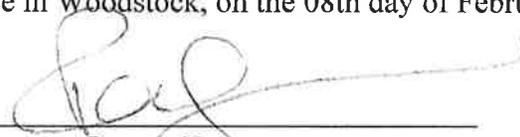
Year Nine Payment: \$18,432.76, Eighteen Thousand Four Hundred Thirty Two Dollar Seventy Six Cents

This payment may be paid in two (2) equal installments with the tax payment

Given under my hand at the County Treasurer's office in Woodstock, on the 08th day of February, in the year of our Lord Two Thousand Twenty Two.

Equalized Grand List:

\$ 9,007,650


Pepper Tepperman
Windsor County Treasurer

Tax: \$40,396.69

2022 Bond Payment: 18,432.76

Amount to pay to Treasurer: \$ 58,829.45

ACCOUNT 01-2-001128.00
AMOUNT 58,829.45
APPROVAL Red Frank
DATE _____

MAKE CHECKS PAYABLE TO: WINDSOR COUNTY TREASURER
MAIL TO: 62 PLEASANT STREET, WOODSTOCK, VERMONT 05091

ACCOUNT 01-2-001128.00
AMOUNT 70,168.30
APPROVAL Red Frank

DRAFT Minutes of the Special Selectboard Meeting of
Saturday, February 5, 2022, at 11:00

This meeting was conducted via teleconference using ZOOM only in accordance with the temporary provision in the Open Meeting law. Members present: Roger Arnold, Chair; Mary Layton, Vice Chair; Claudette Brochu; Marcia Calloway; Robert Gere; Rod Francis Durfee, Interim Town Manager

Also Participating: Stuart Richards, Chris Katucki, Elliot Harik, Peter Orner

1. **Call to Order.** Arnold called the meeting to order at 11:04 AM.
2. **Informational session for FY23 Budget and Related Warrant Articles.** Arnold shared his screen to present slideshow regarding the proposed operating budget and town meeting day articles.
3. **Public Comment.** Board members answered questions on Article 7 and Article 10 from Chris Katucki, Elliot Harik, and Peter Orner.
4. **Adjourn.** Brochu (2nd Gere) moved to adjourn. Motion approved unanimously.

Meeting adjourned at 11:44.

DRAFT Minutes of the Special Selectboard Meeting of Monday, February 7, 2022 at 6:30. This meeting was conducted via teleconference using ZOOM only in accordance to the temporary provision in the Open Meeting law.

Members present: Roger Arnold, Chair; Mary Layton, Vice Chair; Claudette Brochu; Marcia Calloway; Robert Gere

1. **Approval of the Agenda.** Layton (2nd Gere) moved to approve the agenda. Motion approved unanimously.
2. **Public and Selectboard Comment.** No comments.
3. **Town Manager Contract Negotiations.** Layton (2nd Gere) moved under VSA Title 1, Section 313(a)3 to move into executive session to consider the appointment or employment of a public employee, and to invite Candidate #31 to join the session at some point. Motion approved unanimously.
The Selectboard entered executive session at 6:32 pm.
Candidate entered executive session at 7:42 pm and left at 8:56 pm
Layton (2nd Gere) moved to enter public session. Motion approved unanimously.
Selectboard entered public session at 9:29
Layton moved (2nd Brochu) that the Selectboard accept negotiations as proposed by the candidate and to send a final version of the contract to the candidate following review by Town Counsel. Motion approved unanimously.
4. **Adjournment.** Calloway (2nd Layton) moved to adjourn. Motion approved unanimously.
Meeting adjourned at 9:32

DRAFT Minutes of the Special Selectboard Meeting of
Wednesday, February 9, 2022, at 6:30 pm

3

This meeting was conducted via teleconference using ZOOM according to Open Meeting Law requirements. Members present: Roger Arnold, Chair; Mary Layton, Vice Chair; Claudette Brochu; Marcia Calloway; Robert Gere; Rod Francis, Interim Town Manager.

Also participating: Brooke Dingledine, Mary Gorman, Linda Cook, Rebecca Holcombe.

1. Approval of Agenda. Layton **moved** (2nd Gere) to approve the agenda as amended to add consideration of the Town Manager contract, separation of the correspondence from the consent agenda, and review of the town meeting presentation. **Motion approved unanimously.**

1a. Town Manager Contract. Layton **moved** (2nd Gere) to enter executive session under 1 VSA §313(a)(3) to consider the appointment or employment of a public employee. **Motion approved unanimously.** The SB moved into executive session at 6:36 pm.

Layton **moved** (2nd Gere) to enter public session. **Motion approved unanimously.** The SB moved into public session at 7:00 pm. Layton **moved** (2nd Gere) to approve the Town Manager employment contract with Rod Francis and authorize Roger Arnold to sign said contract on behalf of the Selectboard. **Motion approved (4 yes; Calloway-no).** Arnold announced that Rod Francis has been selected as TM (Town Manager). Arnold said the SB is very pleased to make this selection and are impressed with the management team that Francis has developed. Layton said she's excited to work with Francis and thinks he will be very effective. Brochu thanked Francis for his work as interim; she said he has done a great job. Gere said he is very pleased that Francis has accepted the position. Calloway said although she voted "no", the SB will continue to work with the TM closely.

2. Public Comment. Linda Cook asked a question about correspondence. Brooke Dingledine, and attorney from Randolph, Vermont, said that she was contacted by neighbors of the proposed solar array on Upper Loveland. Dingledine expressed concern about preferred site support letters, such as the one issued by Norwich. She cautioned the town to be careful in considering requests for support of solar installations.

3. Consent Agenda. Layton **moved** (2nd Calloway) to approve the consent agenda minus correspondence. **Motion approved unanimously.** Brochu **moved** (2nd Layton) to receive correspondence from Neil Fulton & Cheryl Lindberg regarding a resolution honoring Henry Scheier. **Motion approved unanimously.** After brief discussion, Layton **moved** (2nd Brochu) to approve the Resolution Honoring Henry Scheier, as included in the Selectboard meeting packet. **Motion approved unanimously.** Layton **moved** (2nd Calloway) to receive correspondence from Kate Barlow regarding her resignation from the Town Service Officer position. **Motion approved unanimously.** Layton **moved** (2nd Gere) to receive correspondence from Geoff Martin regarding the Regional Energy Coordinator Report. **Motion approved unanimously.** Layton **moved** (2nd Calloway) to receive correspondence from Ryan Gardner regarding his resignation from the Recreation Council. **Motion approved unanimously.** Layton **moved** (2nd Brochu) to receive correspondence from Chris Katucki regarding the 2022 Town Meeting warning. **Motion approved unanimously.** Layton **moved** (2nd Calloway) to receive correspondence from Heather & Jay Benson, et al. regarding the Upper Loveland Road solar project. **Motion approved unanimously.** Calloway said that she would like the SB to contact the PUC to ask if the SB can withdraw its letter of support for the Upper Loveland solar project. Brochu said she'd like to have a discussion at a future SB meeting so the topic can be properly warned, rather than talking about it during correspondence. Arnold said that the SB should respect the prior work of the Planning Commission. Brochu suggested that a SB member could

reach out to the Planning Commission to get their thoughts. Brooke Dingledine spoke about the PUC's process concerning preferred site. Mary Gorman said that she wants the SB to take up the issue at a future meeting to reconsider the project.

4. Town Manager's Report. Francis mentioned several items, including town's server update progress, which is now complete so the town is now completely on the new server. The next phase begins soon, which involves replacing/updating computer workstations. We are looking at options for higher-speed internet service. The new Finance Office assistant has been working very well. The Tracy Hall fire suppression system is leaking and we haven't been able to locate the leak yet; we have installed a back-up compressor to maintain sufficient pressure until we can locate the leak and repair it – hopefully in the spring when the weather warms up. At DPW, the new director is working on updating processes and cleaning and organizing the garage. We have received a draft audit from our auditor and have put portions of that in the town report, per usual. The Town Report has gone out to the printer and thanks to Jean Lawe, Doug Lufkin for helping us immensely. Arnold said it's good to hear that the new DPW director is getting up to speed and he asked if we are still getting help from our DPW director consultant. Francis said that yes, we are. Linda Cook congratulated Francis and said she hoped that Francis would not have to serve as Planning Director for much longer.

5. Presentation from Childcare Committee. Arnold described the Childcare Committee and their work and introduced Rebecca Holcombe, chair of the committee. Holcombe shared her screen to review a PowerPoint presentation summarizing the Childcare Committee's findings, as detailed in their report and included in the SB meeting packet. SB members discussed the report and possible ways to address the needs and issues identified by the committee. Holcombe said that some committee members are interested in continuing this work, but they agreed that the SB should solicit applications for additional participants if the SB wants the committee to continue. Holcombe said in closing that there's no way to fix the childcare problem without paying the providers adequately. She said she hopes this report helps the SB find a way forward on this issue.

6. Discussion of Ongoing Litigation, Katucki v. Town of Norwich. Brochu **moved** (2nd Layton) to find that premature general public knowledge about ongoing litigation in Katucki v. Town of Norwich would place the Selectboard at a substantial disadvantage because it would disclose legal strategy. **Motion approved unanimously.** Brochu **moved** (2nd Layton) to enter executive session under 1 VSA §313(a)(1)(E) and invite the Town Manager and town's counsel to attend. **Motion approved unanimously.** The Selectboard entered executive session at 8:45 pm.

Layton **moved** (2nd Calloway) to enter public session. **Motion approved unanimously.** The Selectboard entered public session at 9:43 pm.

6a. (added agenda item) Selectboard's Town Meeting Presentation. Brochu asked other SB members for feedback on the draft presentation for Town Meeting. Calloway said it's overall nicely done. She suggested more focus on Article 7 and explain that this proposed article would give the voters more control over the reserved funds and Article 7 will allow us to be financially more prepared for unforeseen expenses than before. SB members discussed how to address disinformation posted on the listserv. Arnold said that he and Brochu will record a condensed presentation to be posted on the town's website for people to reference. SB members discussed ways to clarify and edit the presentation.

7. Adjourn. Brochu **moved** (2nd Layton) to adjourn. **Motion approved unanimously.**

Meeting adjourned at 10:22 pm.



Batchelder Associates, PC

January 24, 2022

Rod Francis, Town Manager
Town of Norwich, Vermont
300 Main Street
PO Box 376
Norwich, Vermont 05055

Dear Mr. Francis,

This letter includes two separate forms of communication: *Communication with Those Charged with Governance at or Near the Conclusion of the Audit* and *Management Letter Comments*.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT OR NEAR THE CONCLUSION OF THE AUDIT

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont for the fiscal year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 16, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Norwich, Vermont are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended June 30, 2021

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the Town's financial statements were, Management's estimated useful lives used to calculate depreciation of property, plant and equipment. We evaluated the key factors and assumptions used to develop the useful lives, in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered difficulties performing this audit. We began the Town's audit process on May 31st, but we began receiving only sporadic and random pieces of information through the summer and into September. We began receiving our requested testing items mid-October, immediately beginning testing, and although we received the items for the payroll testing almost immediately, the grand list testing was substantially delayed. Final trial balance documents were received late November, but not fully reconciled nor verified by the Finance Director. The clerk that had worked in the Finance Office during the 2021 fiscal year was no longer there, and the new clerk was forced to reach out to her via email on several occasions for answers to questions that we had, delaying the audit progress significantly.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We have attached the audit adjustments passed by the finance department and recorded to finalize and properly report the Town's balances.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 24, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were not engaged to report on Schedule of Proportionate Share of the Net Pension Liability VMERS Defined Benefit Plan – Schedule 1 and the Schedule of Contributions – VMERS Defined Benefit Plan – Schedule 2, which accompany the financial statements but are Required Supplemental Information. Such information has not been subjected to the auditing procedures

applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance to them.

MANAGEMENT LETTER COMMENTS

In planning and performing our audit of the financial statements of the Town of Norwich, Vermont, as of and for the year ended June 30, 2021, we considered its internal control to determine our auditing procedures for expressing our opinion on the financial statements and not to provide assurance on internal control. Our consideration of internal control would not necessarily disclose all matters in internal control that might be material weaknesses or significant deficiencies under standards established by the American Institute of Certified Public Accountants. We noted certain matters involving internal controls that are presented below for your consideration. These comments and recommendations are offered with the hope of improving internal controls and financial reporting.

- Due to the lack of a Finance Director, the accounting department has had an undue burden to maintain all accounting records. The Town Manager has stepped in to help manage and organize grants, maintain budgets and assist with top level issues. The Town had contracted with the accounting software company to assist with monthly adjustments, bank reconciliations and other higher level accounting functions. The town has now hired a finance director who is working to familiarize himself with town finance.
- All invoices should be reviewed, approved and coded. We found again this year a few instances of missing approvals and codes.
- We suggest that going forward, in order to smooth and quicken the auditing process, the Trial Balance be fully reconciled before being delivered to the auditor. As auditors, we are engaged to audit and not reconcile the Town's records.
- We suggest that the current staffing in the finance department take additional courses with NEMRC and courses offered by VLCT for the Town's financial department.
- It was necessary to correct an account with a journal entry due to funds being recorded that were not approved by the town. Board approval or Town vote is required for all such transfers.
- The tax overpayments owed to taxpayers exceeds \$60,000 at June 30, 2021. There does not seem to be a policy describing the process of handling these credits owed back to town residents. The town should establish a policy that would limit the length of time these overpayments may be applied to current tax bills before being refunded.

Restriction on Use

This information is intended solely for the information and use of the board of Selectmen and management of Town of Norwich, Vermont and is not intended to be, and should not be, used by anyone other than these specified parties. Thank you for your help in another successful audit.

TOWN OF NORWICH, VERMONT
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TOWN OF NORWICH, VERMONT
 FOR THE YEAR ENDED JUNE 30, 2021
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FOR THE YEAR ENDED JUNE 30, 2021
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Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Norwich
Norwich, Vermont

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont ("Town"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, for the year ended June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9, and 38-46, respectively, be presented to supplement the basic financial statements.

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

Other Information

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

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

Batchelder Associates, PC
License #945
Barre, Vermont
February 3, 2022

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Our discussion and analysis of the Town of Norwich, Vermont's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2021. This report should be read in conjunction with the Town's financial statements.

Financial Highlights

- The Town's net position increased by \$75,228 as a result of this year's operations.
- The cost of all the Town's programs was \$4,967,753 this year, with no new programs added.
- The General Fund reported a surplus this year of \$436,947.
- The unassigned fund balance for the General Fund was \$1,103,490 as of June 30, 2021. This was a result of revenues exceeding expenditures for the 2021 fiscal year, including recovery of a significant amount of delinquent property taxes.
- The Public Safety Facilities Fund remains a zero-fund balance at June 30, 2021.
- The Fire Apparatus Fund reported a surplus this year of \$2,406, which resulted in a fund balance of \$580,027 as of June 30, 2021.
- The Other Non-Major Governmental Funds reported decreases of \$10,061 which decreased the cumulative surplus to \$1,586,049.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on Exhibit C. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside the government.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, public works, health and social services, culture, recreation, and community development.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Government-wide Financial Statements (continued)

The government-wide financial statements are designed to include not only the Town itself (*known as the primary government*), but also any legally separate entities for which the Town is financially accountable (*known as component units*). The Town has no such entities that qualify as component units.

The government-wide financial statements can be found in Exhibits A and B of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be classified as governmental funds.

a. Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains three (3) individual governmental funds, including the General Fund, the Public Safety Facilities Fund, the Fire Apparatus Fund and eleven (11) Non-Major Special Revenue Funds and nineteen (19) Non-Major Capital Project Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Public Safety Facilities Fund, and the Fire Apparatus Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is presented in a supplementary schedule.

The basic governmental fund financial statements can be found in Exhibits C through F of this report.

b. Proprietary Funds

The Town has no Proprietary Funds.

c. Fiduciary Funds

The Town has two (2) Fiduciary Funds.

3. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

4. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information to provide additional financial information not included in the basic financial statements. This supplementary information includes combining statements for various funds, and budgetary comparison statements. The supplementary information can be found immediately following the notes to the financial statements in this report.

The Town as a Whole

The Town's combined net position increased by \$75,228 from 2020, increasing from a balance of \$8,670,523 to \$8,745,751. Our analysis below focuses on the net position (Table I below) and changes in net position (Shown on page 6).

Table I – Net Position

	Governmental Activities	
	2021	2020
Cash and investments	\$ 3,411,802	\$ 2,937,657
Investments	-	-
Receivables, net of allowance for uncollectible	154,960	232,488
Other assets	194,077	302,531
Capital assets, non-depreciable	664,699	664,699
Capital assets, depreciable - net	<u>6,842,807</u>	<u>7,005,070</u>
Total Assets	<u>11,268,345</u>	<u>11,142,445</u>
Deferred outflows of resources	<u>390,506</u>	<u>259,233</u>
Long-term liabilities outstanding	2,626,895	2,522,732
Other liabilities	216,884	152,990
	<u>2,843,779</u>	<u>2,675,722</u>
Deferred inflows of resources	<u>69,321</u>	<u>55,433</u>
Total Liabilities	<u>2,913,100</u>	<u>2,731,155</u>
Net Position		
Invested in capital assets, net of related debt	5,898,306	6,003,769
Restricted and Non-spendable (restated)	494,077	211,331
Unrestricted, committed and assigned	<u>2,353,368</u>	<u>2,455,423</u>
Total Net Position	<u>\$ 8,745,751</u>	<u>\$ 8,670,523</u>

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased from a \$2,455,423 surplus at June 30, 2020, to a \$2,353,368 surplus at June 30, 2021 for the governmental activities.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Table II – Change in Net Position

	Governmental Activities	
	2021	2020
Revenues:		
Taxes	\$ 4,080,665	\$ 4,076,499
Intergovernmental	436,708	224,147
Grants	114,898	308,281
Charges for services	315,636	383,544
Permits, licenses and fees	15,714	17,611
Investment income	17,052	50,949
Donations	-	15,114
Miscellaneous revenues	62,308	300,033
Total Revenues	<u>5,042,981</u>	<u>5,376,178</u>
Expenditures:		
General government	1,743,778	1,499,902
Public safety	939,941	1,043,515
Public Works	1,637,898	2,051,009
Culture, recreation and community development	587,756	688,758
Interest	58,380	62,017
Total Expenditures	<u>4,967,753</u>	<u>5,345,201</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>75,228</u>	<u>30,977</u>
Other Financing Sources:		
Issuance of debt		
Transfers in	299,800	299,299
Transfers out	(299,800)	(299,299)
Total Other Financing Sources	<u>-</u>	<u>-</u>
Net Change in Fund Balances	75,228	30,977
Fund Balances - July 1, 2020	<u>8,670,523</u>	<u>8,639,546</u>
Fund Balances - June 30, 2021	<u>\$ 8,745,751</u>	<u>\$ 8,670,523</u>

Our analysis below separately considers the operations of governmental activities.

Governmental Activities

The increase in net position for governmental activities was \$75,228 in 2021. Revenues decreased by \$333,197 or 6.20%, and expenses decreased by \$377,448 or 7.06%, compared to 2020.

The cost of all governmental activities this year was \$4,967,753, however, as shown in the Statement of Activities on Exhibit B, the amount that our taxpayers ultimately financed for these activities through Town taxes was \$4,100,511. Some of the cost was paid by those who directly benefited from the programs, totaling \$315,636 or by other governments and organizations that subsidized certain programs with grants and contributions, totaling \$551,606.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Table 3 presents the cost of each of the Town's five largest programs – general government, public safety, highways and street, health and welfare, and culture and recreation – as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

Table III
Governmental Activities

	2021		2020	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 1,743,778	\$ 1,407,970	\$ 1,499,902	\$ 1,394,639
Public safety	939,941	891,647	1,043,515	1,042,195
Public Works	1,637,898	1,243,085	2,051,009	1,437,134
Culture, recreation and community development	587,756	499,429	688,758	493,244
Interest on long-term debt	58,380	58,380	62,017	62,017
	<u>\$ 4,967,753</u>	<u>\$ 4,100,511</u>	<u>\$ 5,345,201</u>	<u>\$ 4,429,229</u>

The Town's Funds

As the Town completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$3,463,644 which represents an increase of \$429,292 from last year's total of \$3,034,351. Included in this year's total change in fund balance is an increase of \$436,947 in the Town's General Fund. During fiscal year 2021, revenues decreased from the previous year, however, expenditures decreased by an even greater degree..

Statement G compares actual to budget for the General Fund. The most significant variances of actual to budget were as follows:

	Budget	Actual	Favorable (Unfavorable)
Revenues			
General Budget	\$ 4,994,041	\$ 5,205,289	\$ 211,248
Expenditures			
General Budget	\$ 4,948,740	\$ 4,768,342	\$ 180,398

Capital Assets and Debt Administration

Capital Assets

At June 30, 2021, the Town had \$7,507,506 invested in a broad range of capital assets, including police and fire equipment, buildings, roads, and bridges net of accumulated depreciation. (See Table 4 below). This amount represents a net decrease (including additions, disposals, and depreciation) of \$162,264 from last year.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

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

	Governmental Activities		Total	
	2021	2020	2021	2020
Non-depreciated assets:				
Land	\$ 653,559	\$ 653,559	\$ 653,559	\$ 653,559
Art	11,140	11,140	11,140	11,140
Depreciated assets:			-	
Buildings and improvements	2,718,160	2,800,638	2,718,160	2,800,638
Vehicles	716,585	706,928	716,585	706,928
Equipment	456,096	446,746	456,096	446,746
Mobile Equipment	529,239	620,770	529,239	620,770
Infrastructure	2,422,726	2,429,988	2,422,726	2,429,988
Total Assets	\$ 7,507,506	\$ 7,669,769	\$ 7,507,505	\$ 7,669,769

Debt Administration

At June 30, 2021, the Town had \$2,626,895 in bonds and notes outstanding, including other long-term liabilities, versus \$2,522,732 at June 30, 2020 – a decrease of \$104,163, as shown in Table 5 (below).

Table V
Outstanding Debt at Year-End

	Governmental Activities		Total	
	2021	2020	2021	2020
Bond and notes payable	\$ 1,609,200	\$ 1,666,000	\$ 1,609,200	\$ 1,666,000
Line of credit	-	-	-	-
Net pension liability	914,042	732,989	914,042	732,989
Uncompensated balances	103,653	123,743	103,653	123,743
Totals	\$ 2,626,895	\$ 2,522,732	\$ 2,626,895	\$ 2,522,732

Economic Factors and Next Year's Budgets and Rates

The Town's elected and appointed officials consider many factors when setting the fiscal year 2021 budget, tax rates, and fees.

When adopting the budget for the 2021-2022 year, the Selectboard considered operational and capital needs of the Town, and the impact of spending on the tax rate.

The Town budgeted no change in fund balance for the fiscal year ending June 30, 2021.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager at Town of Norwich, Norwich, Vermont, 05043.

TOWN OF NORWICH, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2021

EXHIBIT A

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 3,411,802
Accounts receivable (net of allowance for uncollectible):	13,520
Delinquent taxes receivable	110,466
Penalties receivable	25,527
Grant receivable	5,447
Prepaid expenses	157,273
Inventory	36,804
Capital assets:	
Land, infrastructure, and other assets not being depreciated	664,699
Buildings and vehicles net of accumulated depreciation	<u>6,842,807</u>
Total Assets	<u>11,268,345</u>
 DEFERRED OUTFLOW OF RESOURCES	
Deferred Outflows of Resources Related to the Town's participation in VMERS	<u>390,506</u>
Total Deferred Outflows of Resources	<u>390,506</u>
 LIABILITIES	
Account payable	132,897
Accrued payroll and withholdings	21,459
Other current liabilities	62,528
Noncurrent liabilities:	-
Compensated absences payable	103,653
Net pension liability	914,042
Bonds and notes payable, due within one year	122,500
Bonds and notes payable, due in more than one year	<u>1,486,700</u>
Total current liabilities	<u>2,843,779</u>
 DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	-
Unavailable grants	-
Deferred amount on pensions	<u>69,321</u>
Total Deferred Inflows of Resources	<u>69,321</u>
 NET POSITION	
Net investment in capital assets	5,898,306
Nonspendable	194,077
Restricted	-
Committed	357,714
Assigned	1,816,017
Unassigned	479,637
Total Net Position	<u>\$ 8,745,751</u>

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

TOWN OF NORWICH, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs:	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Governmental activities:						
General government	\$ 1,743,778	\$ 50,134	\$ 285,674	\$ -	\$ (1,407,970)	\$ (1,407,970)
Public safety	939,941	20,333	27,961	-	(891,647)	(891,647)
Public Works	1,637,898	156,920	237,893	-	(1,243,085)	(1,243,085)
Culture, recreation and community development	587,756	88,249	78	-	(499,429)	(499,429)
Interest	58,380	-	-	-	(58,380)	(58,380)
Total governmental activities	\$ 4,967,753	\$ 315,636	\$ 551,606	\$ -	\$ (4,100,511)	\$ (4,100,511)
General revenues:						
Taxes					4,080,665	4,080,665
Permits and licenses					15,714	15,714
Investment income					17,052	17,052
Other revenues					62,308	62,308
Total general revenues					4,175,739	4,175,739
Change in net position					75,228	75,228
Net Position - July 1, 2020					8,670,523	8,670,523
Net Position - June 30, 2021					\$ 8,745,751	\$ 8,745,751

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

TOWN OF NORWICH, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

EXHIBIT C

	General Fund	Public Safety Facility	Fire Apparatus Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,411,802	\$ -	\$ -	\$ -	\$ 3,411,802
Accounts receivable (net of allowance for uncollectible)	13,520	-	-	-	13,520
Delinquent taxes receivable	110,466	-	-	-	110,466
Interest and penalties receivable	25,527	-	-	-	25,527
Grant receivable	-	-	-	5,447	5,447
Prepaid expenses	157,273	-	-	-	157,273
Inventory	36,804	-	-	-	36,804
Due from other funds	(2,160,627)	-	580,027	1,580,600	-
Total Assets	<u>1,594,765</u>	<u>-</u>	<u>580,027</u>	<u>\$ 1,586,047</u>	<u>\$ 3,760,839</u>
LIABILITIES					
Accounts payable	132,897	-	-	-	\$ 132,897
Other payables	61,957	-	-	-	61,957
Payroll withholdings and accruals	22,030	-	-	-	22,030
Due to other funds	-	-	-	-	-
Total Liabilities	<u>216,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,884</u>
DEFERRED INFLOWS OF RESOURCES					
Prepaid property taxes	-	-	-	-	-
Unavailable property taxes, interest and penalties	80,311	-	-	-	80,311
Unavailable fees	-	-	-	-	-
Unavailable grants	-	-	-	-	-
Total Deferred Inflows of Resources	<u>80,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,311</u>
FUND BALANCES					
Nonspendable	194,077	-	-	-	194,077
Restricted	-	-	-	-	-
Committed	-	-	-	463,861	463,861
Assigned	-	-	580,027	1,122,186	1,702,213
Unassigned	1,103,493	-	-	-	1,103,493
Total Fund Balances	<u>1,297,570</u>	<u>-</u>	<u>580,027</u>	<u>1,586,047</u>	<u>3,463,644</u>
Total Liabilities, Fund Balances and Deferred Inflows of Resources	<u>\$ 1,594,765</u>	<u>\$ -</u>	<u>\$ 580,027</u>	<u>\$ 1,586,047</u>	<u>\$ 3,760,839</u>

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

TOWN OF NORWICH, VERMONT
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT D

	<u>Total Governmental Funds</u>
Total fund balances	\$ 3,463,644
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	7,507,506
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	80,311
Pension	(69,321)
Deferred outflows and inflows of resources are not financial resources and therefore funds	390,506
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(1,609,200)
Accrued compensated absences	(103,653)
Net pension liability	<u>(914,042)</u>
Net position of governmental activities	<u><u>\$ 8,745,751</u></u>

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT E

	General Fund	Public Safety Facility	Fire Apparatus Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 4,221,600	\$ -	\$ -	\$ -	\$ 4,221,600
Intergovernmental	436,708	-	-	2,529	439,237
Grants	112,289	-	-	-	112,289
Charges for services	315,636	-	-	-	315,636
Permits, licenses and fees	15,714	-	-	-	15,714
Investment income	17,052	-	-	-	17,052
Donations	-	-	-	19,387	19,387
Miscellaneous revenues	20,590	-	-	40,110	60,700
Total Revenues	<u>5,139,589</u>	<u>-</u>	<u>-</u>	<u>62,026</u>	<u>5,201,615</u>
Expenditures:					
General government	1,063,944	-	-	14,989	1,078,933
Public safety	993,846	-	12,594	-	1,006,440
Public Works	1,567,136	-	-	3,038	1,570,174
Culture, recreation and community development	587,756	-	-	-	587,756
Health and welfare	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public Safety	-	-	-	55,130	55,130
Public Works	74,980	-	-	283,730	358,710
Debt service:					
Principal	122,500	-	-	-	122,500
Interest	58,380	-	-	-	58,380
Total Expenditures	<u>4,468,542</u>	<u>-</u>	<u>12,594</u>	<u>356,887</u>	<u>4,838,023</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>671,047</u>	<u>-</u>	<u>(12,594)</u>	<u>(294,861)</u>	<u>363,592</u>
Other Financing Sources:					
Loan Proceeds	65,700	-	-	-	65,700
Transfers in	-	-	15,000	284,800	299,800
Transfers out	(299,800)	-	-	-	(299,800)
Total Other Financing Sources	<u>(234,100)</u>	<u>-</u>	<u>15,000</u>	<u>284,800</u>	<u>65,700</u>
Net Change in Fund Balances	436,947	-	2,406	(10,061)	429,292
Fund Balances - July 1, 2020	<u>860,620</u>	<u>-</u>	<u>577,621</u>	<u>1,596,110</u>	<u>3,034,351</u>
Fund Balances - June 30, 2021	<u>\$ 1,297,567</u>	<u>\$ -</u>	<u>\$ 580,027</u>	<u>\$ 1,586,049</u>	<u>\$ 3,463,644</u>

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

TOWN OF NORWICH, VERMONT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT F

Net change in the fund balances - total governmental funds (Statement E)	<u>\$ 429,292</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$413,840) is allocated over their estimated useful lives and reported depreciation expense (\$576,104). This is the amount by which depreciation exceeded outlays in the current period, less trade.	(162,262)
The issuance of long-term debt (\$65,700)(e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$122,500) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt items.	56,800
Revenues in the statement of activities that do not provide current financial resources are report as revenues in the funds.	(140,935)
Deferred property taxes	(16,175)
Deferred grant revenue	
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Accrued compensated absences	20,090
Pension expense as a result of GASB 68	<u>(111,582)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 75,228</u></u>

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

TOWN OF NORWICH, VERMONT
 FIDUCIARY NET POSITION
 JUNE 30, 2021

EXHIBIT G

	Cemetery	Trust Funds	Total
ASSETS			
Cash	\$ -	\$ -	\$ -
Investments	197,087	60,979	258,066
Total assets	\$ 197,087	\$ 60,979	\$ 258,066
LIABILITIES			
Accounts payable	\$ -	\$ 5,147	\$ 5,147
Due to other funds	-	-	-
Total liabilities	-	5,147	5,147
FUND BALANCES			
Restricted	197,087	55,832	252,919
Total fund balances	197,087	55,832	252,919
Total liabilities and fund balances	\$ 197,087	\$ 60,979	\$ 258,066

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

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

The Town of Norwich, Vermont (the Town), is organized according to Vermont State Law and Town Charter, under the governance of a five-member Selectboard to provide the following services for the Town of Norwich: public health and safety, highways and streets, culture and recreation, public improvements, planning and zoning, and general administration. Included in public health and safety are police and fire services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Basic Financial Statements

Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town has no activities classified as business-type. All funds are governmental-type activities.

In the government-wide Statement of Net Position, columns are presented on a consolidated basis by column and are reported on the full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

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

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements (continued)

Government-Wide Statements (continued)

The net costs (by governmental function) are normally covered by general revenues (property taxes, intergovernmental revenue, interest income, etc.).

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

Fund Financial Statements

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

The emphasis in fund financial statements is on the major funds. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues, or expenses/expenditures of the governmental funds) for the determination of major funds. The General Fund, the Public Safety Facilities Fund, the Fire Apparatus Fund, and the Permanent Fund are shown as major funds. All other funds are non-major and are combined in a single column in each of the respective fund financial statements.

Measurement Focus

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

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

Basis of Accounting

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

Accrual Basis of Accounting

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

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Modified Accrual Basis of Accounting

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

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

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

Cash and Cash Equivalents

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

Budgetary Accounting

The Town approves an expenditure budget plus state and federal grants and gifts for the General Fund at an annual Town Meeting. The Selectboard, based on the budget and Grand List, determines the tax rate. If the expenditures exceed the budget vote, approval is required. Formal budgetary accounting is employed as a management control device during the year for the General Fund. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset type, are reported at historical cost, or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Building Improvements	10 - 50 years
Equipment, Vehicles and Machinery	5 - 20 years
Infrastructure	8 - 20 years

GASB No. 34 requires the Town to report and depreciate new general infrastructure assets starting July 1, 2003. The Town has elected not to record infrastructure prior to this date. General infrastructure assets include roads and bridges.

Accrued Compensated Absences

Government-Wide Financial Statements

All vested or accumulated vacation leave is reported as a liability and an expense on the government-wide financial statements. Sick days are not accrued since they are not paid when the employee terminates employment.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these amounts until paid. Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid when the employee terminates employment.

Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities in the statement of net position. Net resources invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed by its use by Town legislation or external restrictions by creditors, grantors, laws, or regulations of other governments.

Fund Balances

The Town classifies its fund balances depicting the relative strength of the constraints that might control how specific amounts can be spent:

Nonspendable fund balance includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use such as impact fees).

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Town voters, in this case. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the Town Selectboard or by an official or body to which the Selectboard delegates the authority.

Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.

Nonspendable and Restricted funds are so designated by external funds sources, such as in the case of the nonspendable Cemetery Trust Fund corpus, and also by the definitions of "nonspendable" contained in GASB Statement No. 54. Fund balances that are committed and assigned are so designated by action of the voters or the Selectboard, respectively. Special revenue funds are by definition, created only to report a revenue source that is restricted or committed. In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the Town's policy is to consider the most constrained fund balances to be expended first.

Excess of Appropriations Over Expenditures

For the year ended June 30, 2021, the Town expended \$180,398 less than appropriated in the General Fund due to decreased costs.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

Investments are stated at fair value, (quoted market price, or the best available estimate).

Interfund Balances

Transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding for the governmental activities are reported in the government-wide financial statements as "internal balances".

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Town has one type which arises under the accrual basis of accounting that qualifies for reporting in this category. The governmental activities, and the proprietary funds report deferred outflows of resources from one source; deferred outflows related to the Town's participation in the Vermont Employees Retirement System. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has three types of items which arise under the modified accrual basis of accounting and two types which arise under the accrual basis of accounting that qualify for reporting in this category. The statement of net position reports deferred inflows of resources from two sources; prepaid property taxes and deferred inflows related to the Town's participation in the Vermont Employees Retirement System. The governmental funds balance sheet reports deferred inflows of resources from three sources: prepaid property taxes, unavailable property taxes, penalties and interest and unavailable receivables. The proprietary funds report deferred inflows of resources from one source; deferred inflows related to the Town's participation in the Vermont Employees Retirement System. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncement – Pension Plans

Effective June 30, 2015, the Town implemented GASB Statement No. 68, "Financial Reporting for Pension Plans" – an amendment of GASB Statement No. 27. GASB Statement No. 68 requires the reporting of the proportionate share of the net pension liability related to the Town's participation in the Vermont Municipal Employees' Retirement System (VMERS) as well as additional disclosures and required supplemental information.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS

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

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

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

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

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS (continued)

A detailed explanation of the differences between governmental funds balance sheet and government-wide statement of net position is as follows:

	Total Governmental Funds	Long-term Revenues/ Expenses	Capital- Related Items	Long-term Debt Transactions	Elimination of Due To/From	Statement of Net Position Total
ASSETS						\$ 3,411,802
Cash	\$ 3,411,802	\$ -	\$ -	\$ -	\$ -	-
Investments	-	-	-	-	-	-
Receivable (net of allowance for uncollectible accounts):	13,520	-	-	-	-	13,520
Taxes receivable	110,466	-	-	-	-	110,466
Interest and penalties	25,527	-	-	-	-	25,527
Grant receivable	5,447	-	-	-	-	5,447
Prepaid expenses	157,273	-	-	-	-	157,273
Inventory	36,804	-	-	-	-	36,804
Due from other funds	2,160,627	-	-	-	(2,160,627)	-
Capital assets	-	-	7,507,506	-	-	7,507,506
Total assets	<u>5,921,466</u>	<u>-</u>	<u>7,507,506</u>	<u>-</u>	<u>(2,160,627)</u>	<u>11,268,345</u>
DEFERRED OUTFLOWS OF RESOURCES	-	390,506	-	-	-	390,506
LIABILITIES						132,897
Accounts payable	132,897	-	-	-	-	132,897
Accrued expenses	61,957	-	-	-	-	61,957
Accrued payroll and withholdings	22,030	103,653	-	-	-	125,683
Line of credit	-	-	-	-	-	-
Net pension liability	-	914,042	-	-	-	914,042
Non-current obligations	-	-	-	1,609,200	-	1,609,200
Due from other funds	2,160,627	-	-	-	(2,160,627)	-
Total Liabilities	<u>2,377,511</u>	<u>1,017,695</u>	<u>-</u>	<u>1,609,200</u>	<u>(2,160,627)</u>	<u>2,843,779</u>
DEFERRED INFLOWS OF RESOURCES						-
Prepaid taxes	-	-	-	-	-	-
Unavailable property taxes	80,311	(80,311)	-	-	-	-
Pension	-	69,321	-	-	-	69,321
Unavailable fees	-	-	-	-	-	-
Unavailable grants	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>80,311</u>	<u>(10,990)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,321</u>
NET ASSETS						-
Invested in capital assets	-	-	7,507,506	(1,609,200)	-	5,898,306
Nonspendable	194,077	-	-	-	-	194,077
Restricted	-	-	-	-	-	-
Committed	463,861	-	-	-	-	463,861
Assigned	1,702,213	-	-	-	-	1,702,213
Unrestricted	1,103,493	(616,199)	-	-	-	487,294
Total Net Assets	<u>\$ 3,463,644</u>	<u>\$ (616,199)</u>	<u>\$ 7,507,506</u>	<u>\$ (1,609,200)</u>	<u>\$ -</u>	<u>\$ 8,745,751</u>

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS (continued)

A detailed explanation of the differences between governmental funds statement of revenues, expenditures and changes in fund balances and government-wide statement of activities is as follows:

	Total Governmental Funds	Long-term Revenues/ Expenses	Capital- Related Items	Long-term Debt Transactions	Statement of Net Assets Total
REVENUES					
Taxes	\$ 4,221,600	\$ (140,935)	\$ -	\$ -	\$ 4,080,664
Intergovernmental	439,237	-	-	-	439,237
Grants	112,289	(16,175)	-	-	96,114
Charges for current services	315,636	-	-	-	315,636
Permits and licenses	15,714	-	-	-	15,714
Interest	17,052	-	-	-	17,052
Donations	19,387	-	-	-	19,387
Other revenues	60,700	-	-	-	60,700
Total Revenues	<u>5,201,615</u>	<u>(157,110)</u>	<u>-</u>	<u>-</u>	<u>5,044,504</u>
EXPENDITURES					
Current expenditures					
General government	1,078,933	91,492	21,720	-	1,192,145
Public safety	1,006,440	-	114,419	-	1,120,859
Public works	1,570,174	-	435,475	-	2,005,649
Culture, recreation and community development	587,756	-	4,487	-	592,243
Capital outlay:					
General government	-	-	-	-	-
Public safety	55,130	-	(55,130)	-	-
Public works	358,710	-	(358,710)	-	-
Debt services:					
Principal	122,500	-	-	(122,500)	-
Interest	58,380	-	-	-	58,380
Total expenditures	<u>4,838,023</u>	<u>91,492</u>	<u>162,261</u>	<u>(122,500)</u>	<u>4,969,276</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>363,592</u>	<u>(248,602)</u>	<u>(162,261)</u>	<u>122,500</u>	<u>75,228</u>
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	65,700	-	-	(65,700)	-
Transfers in	299,800	-	-	-	299,800
Transfers out	(299,800)	-	-	-	(299,800)
Total Other Financing Sources (Uses)	<u>65,700</u>	<u>-</u>	<u>-</u>	<u>(65,700)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 429,292</u>	<u>\$ (248,602)</u>	<u>\$ (162,261)</u>	<u>\$ 56,800</u>	<u>\$ 75,228</u>

TOWN OF NORWICH, VERMONT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2021

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2021, the carrying amount of the Town's deposits with financial institutions was \$3,411,352. Of the funds on deposit, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC), and was collateralized. The Town has a collateralization agreement with Mascoma Bank, of which the remainder is collateralized to the extent its deposits exceed FDIC insurance limits.

The cash deposits held at financial institutions and cash on hand can be categorized according to four levels of risk:

Category 1 - Deposits which are insured or collateralized with securities held by the Town or by its agent in the Town's name (repurchase agreements).

Category 2 - Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category 3 - Private commercial insurance protection or letters of credit for funds in excess of FDIC limits.

Category 4 - Deposits which are not collateralized or insured (includes cash on hand).

Balances held in each area are as follows:

	Book Balance	Bank Balance
Insured by FDIC	\$ 250,000	\$ 250,000
Category 3	3,161,352	3,204,013
Total Deposits	\$ 3,411,352	\$ 3,454,013

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured, and not collateralized cash could have been much higher than at year end.

Balances in excess of FDIC insurance limits are collateralized by Mascoma Savings Bank Public Unit Deposit Irrevocable Stand-by Letter of Credit #377075 to a maximum of \$8,000,000.

None of the Town's cash deposits at year end are subject to credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. The Town does not have policies regarding custodial credit risk, credit risk, concentration of credit risk, interest risk, or foreign currency risk.

GASB Statement No. 40 requires the Town's investments be categorized indicating the level of risk assumed by the Town at year end. Category 1 includes investments that are insured or registered or securities that are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments which are held by a trust department or agent in the Town's name. At June 30, 2021, all the Town's investments were in Category 3.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 - CAPITAL ASSET ACTIVITY

Capital asset activity of the Town for the year ended June 30, 2021, is as follows:

Governmental Activities	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 653,559	\$ -	\$ -	\$ 653,559
Art	11,140	-	-	11,140
Capital assets being depreciated:				
Buildings/improvements	3,939,964	-	-	3,939,964
Vehicles	1,816,682	158,484	-	1,975,166
Equipment	1,013,895	47,586	-	1,061,481
Mobile equipment	1,184,485	-	-	1,184,485
Infrastructure	6,347,059	207,770	-	6,554,829
Total capital assets, being depreciated	14,302,085	413,840	-	14,715,925
Less Accumulated Depreciation:				
Buildings/improvements	1,139,326	82,478	-	1,221,804
Vehicles	1,109,754	148,827	-	1,258,581
Equipment	567,149	38,236	-	605,385
Mobile equipment	563,715	91,531	-	655,246
Infrastructure	3,917,071	215,032	-	4,132,103
Total Accumulated Depreciation	7,297,015	576,104	-	7,873,119
Net Assets	\$ 7,669,769	\$ (162,264)	\$ -	\$ 7,507,506

Depreciation expense was charged to governmental functions as follows:

General government	\$ 21,724
Public works	435,475
Public safety	114,418
Recreation	4,487
	<u>\$ 576,104</u>

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 - INTERFUND BALANCES AND TRANSFERS

Interfund Balances

Interfund balances at June 30, 2021 are as follows:

	Receivables	Payables
General fund	\$ -	\$ 2,160,627
Public Safety Facility	-	-
Fire Apparatus	580,027	-
Special Revenue	463,861	-
Capital Project	-	-
Permanent Funds	1,116,739	-
Total	\$ 2,160,627	\$ 2,160,627

Operating Interfund Transfers

The Town occasionally transfers funds to cover expenditures made in one fund for which the revenues are in another fund. Interfund transfers during the year ending June 30, 2021 are detailed below.

	Transfers in				Total
	Fire	Special	Capital Project	Permanent	
Transfers out					
General Fund	\$ 15,000	\$ 84,300	\$ 200,500	\$ -	\$ 299,800
Total	\$ 15,000	\$ 84,300	\$ 200,500	\$ -	\$ 299,800

NOTE 6 – DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources in the Governmental Activities consists of \$390,506 of required employer pension contributions made subsequent to the measurement date, as further described in Note 9.

NOTE 7 – DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources in the Governmental Activities (Exhibit A) consists of \$69,321 resulting from the difference between the projected and actual investment earnings related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS), as further described in Note 9.

Deferred inflows of resources in the General Fund (Exhibit C) consists of \$80,311 of delinquent property taxes (including penalties and interest on those taxes) that were not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Governmental Activities					
Bonds and notes payable					
2013 Bond	\$ 110,000	\$ -	\$ 27,500	\$ 82,500	\$ 27,500
2017 Bond	1,316,000	-	47,000	1,269,000	47,000
Note payable	240,000	65,700	48,000	257,700	48,000
Line of Credit	-	-	-	-	-
	<u>1,666,000</u>	<u>65,700</u>	<u>122,500</u>	<u>1,609,200</u>	<u>122,500</u>
Accrued compensated absences	123,743	-	20,090	103,653	-
Net pension liability	732,989	181,053	-	914,042	-
	<u>2,522,732</u>	<u>246,753</u>	<u>142,590</u>	<u>2,626,895</u>	<u>122,500</u>
Government activities long-term debt	<u>\$ 2,522,732</u>	<u>\$ 246,753</u>	<u>\$ 142,590</u>	<u>\$ 2,626,895</u>	<u>\$ 122,500</u>

Detail of the long-term liabilities are as follows:

Long-term debt will mature approximately as follows:

\$275,000 - General obligation bond payable, due in annual installments of \$27,500 through November, 2023, including variable interest currently at 2.823% .	\$ 82,500
\$1,410,000 - General obligation bond payable, due in annual installments of \$47,000 through November, 2047, including variable interest currently at 3.99% .	\$ 1,269,000
\$240,000 - Note payable, Mascoma Bank, dated June 26, 2019. Five annual installments of \$48,000, bearing interest at 2.95% , maturing August, 2024. Release of funds in 2020 Budget.	\$ 192,000
\$67,500 - Note payable, Northfield Savings Bank, dated 9/23/2020. Annual principle payments of \$13,140, plus interest due on July 1st annually beginning on July 1, 2021. Interest rate of 2.25%	\$ 65,700
	<u>\$ 1,609,200</u>

Years ending	Principal	Interest	Total
June 30, 2022	122,500	54,531	177,031
June 30, 2023	122,500	51,161	173,661
June 30, 2024	122,500	47,608	170,108
June 30, 2025	95,000	44,437	139,437
June 30, 2026-2030	235,000	193,582	428,582
June 30, 2031-2035	235,000		235,000
Thereafter	676,700		676,700
Total	<u>\$ 1,609,200</u>	<u>\$ 391,320</u>	<u>\$ 2,000,520</u>

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9 - FUND BALANCE/NET POSITION CATEGORIES

The fund balances/net position of the Town are categorized as follows:

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
General Fund	\$ 194,077	\$ -	\$ -	\$ -	\$ 1,103,493	\$ 1,297,570
Public Safety Facilities Fund	-	-	-	-	-	-
Fire Apparatus Fund	-	-	-	580,027	-	580,027
Special Revenues Fund						
Conservation Commission Fund	-	-	133,612	-	-	133,612
Recreation Facility Fund	-	-	67,018	-	-	67,018
Affordable Housing Fund	-	-	46,299	-	-	46,299
Land Management Council Fund	-	-	16,659	-	-	16,659
Citizen Assistance Fund	-	-	7,466	-	-	7,466
Recreation Scholarships Fund	-	-	5,176	-	-	5,176
General Administration Fund	-	-	38,554	-	-	38,554
Town Reappraisal Fund	-	-	61,949	-	-	61,949
Granite Bench Fund	-	-	3	-	-	3
Records Restoration Fund	-	-	47,125	-	-	47,125
Climate Emergency Fund	-	-	40,000	-	-	40,000
Total Special Projects Fund	-	-	463,861	-	-	463,861
Capital Projects Fund						
Highway Equipment Fund	-	-	-	118,664	-	118,664
Highway Garage Fund	-	-	-	77,247	-	77,247
Solid Waste Equipment Fund	-	-	-	34,048	-	34,048
Police Station Fund	-	-	-	14,168	-	14,168
Police Cruiser Fund	-	-	-	65,902	-	65,902
Tracy Hall Fund	-	-	-	65,945	-	65,945
Recreation Fund	-	-	-	1,298	-	1,298
Recreation Tennis Court Fund	-	-	-	12,810	-	12,810
Police Spec Equipment Fund	-	-	-	7,999	-	7,999
Fire Station Fund	-	-	-	5,007	-	5,007
Fire Equipment Fund	-	-	-	99,821	-	99,821
Sidewalk Fund	-	-	-	80,865	-	80,865
Long-term Facility Study Fund	-	-	-	547	-	547
DPW Bridge Fund	-	-	-	378,242	-	378,242
DPW Paving Fund	-	-	-	100,109	-	100,109
Buildings and Grounds Fund	-	-	-	33,720	-	33,720
Generator Fund	-	-	-	25,794	-	25,794
Total Capital Projects Fund	-	-	-	1,122,186	-	1,122,186
Total Fund Balances	\$ 194,077	\$ -	\$ 463,861	\$ 1,702,213	\$ 1,103,493	\$ 3,463,644

NOTE 10 – CONTINGENT LIABILITIES

The Town participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2021 have not yet been reviewed by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11 - PROPERTY TAXES

Property taxes are assessed based on valuations as of April 1, annually. Property taxes are due in two installments on August and February. All late payments are subject to an 8% penalty and interest is calculated at 1 1/2% per month. Payments received after February 15th are assessed an 8% penalty. All other late payments are assessed 1% per month for three months and 1.5% per month thereafter.

Town property tax revenue is recognized in the General Fund for the period for which the tax is levied to the extent they result in current receivables, which will be collected within 60 days of the fiscal year end. The tax rates for fiscal year 2021 were as follows:

	Homestead	Non-Residential
Homestead education tax	\$ 1.8185	\$ -
Non-residential education tax	-	1.7290
Municipal	0.5328	0.5328
County Tax	0.0079	0.0079
Total	\$ 2.3591	\$ 2.2696

NOTE 12 - PENSION PLANS

Defined Benefit Plan

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2019, the retirement system consisted of 423 participating employers. The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

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

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

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

As of June 30, 2020, the measurement date selected by the State of Vermont, VMERS was funded at 74.52% and had a plan fiduciary net position of \$740,052,895 and a total pension liability of \$993,026,959 resulting in a net pension liability of \$252,974,064. As of June 30, 2020, the Town's proportionate share of this was 0.3613% resulting in a liability of \$914,042.

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - PENSION PLANS (Continued)

a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities actuarially determined. As of June 30, 2021, the Town's proportion of 0.3613% was a decrease of 0.06119% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the Town recognized pension expense of \$273,430.

As of June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflow of	Deferred Inflow of
Difference between expected and actual experience	\$ 82,320	\$ 2,709
Changes in assumptions	122,544	-
Difference between projected and actual earnings on pension plan investments	87,420	-
Changes in proportional share of contributions	10,513	-
Difference between the employer contributions and proportionate share of total contributions	-	66,612
Town's required employer contributions made subsequent to the measurement date	87,709	-
	\$ 390,506	\$ 69,321

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$88,439 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year end June 30	Liability
2021	\$ 68,530
2022	72,555
2023	57,431
2024	34,960
Thereafter	-
	\$ 233,476

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - PENSION PLANS (Continued)

Summary of System Provisions

Membership:

Full time employees of participating municipalities. The Town elected coverage under Groups B and C.

Creditable Service:

Service as a member plus purchased service.

Average Final Compensation (AFC):

Group B and C – Average annual compensation during highest 3 consecutive years.

Service Retirement Allowance:

Eligibility: Group B – The earlier of age 62 with 5 years of service or age 55 with thirty 30 years of service.
Group C – Age 55 with 5 years of service.

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

Maximum benefit is 60% of AFC for Group B and 50% of AFC for Group C. The above amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility: Age 55 with 5 years of service for Group B.

Amount: Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Group B members.

Vested Retirement Allowance:

Eligibility: 5 years of service.

Amount: Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.

Disability Retirement Allowance:

Eligibility: 5 years of service and disability as determined by Retirement Board.

Amount: Immediate allowance based on AFC and service to date of disability.

Death Benefit:

Eligibility: Death after 5 years of service.

Amount: For Groups B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death.

Optional Benefit and Death after Retirement:

For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - PENSION PLANS (Continued)

Refund of Contribution:

Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

Post-Retirement Adjustments:

Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% Groups B and C.

Member Contributions:

Group B – 5.375%
Group C – 10.50%

Employer Contributions:

Group B – 6.0%
Group C – 7.75%

Retirement Stipend:

\$25 per month payable at the option of the Board of Retirees.

Significant Actuarial Assumptions and Methods

Investment rate of return:

7.0%, net of pension plan investment expenses, including inflation.

Salary increases:

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

Mortality:

Pre-Retirement: Groups B and C - 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019.

Healthy Post-retirement: Group B and C – 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with general projection using scale MP-2019.

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

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

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.2% per annum for Groups B and C members. (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Group B, who receive a disability retirement benefit and at age 55 for members of Group C who receive a disability retirement benefit.). The January 1, 2021 COLA is assumed to be 0.8% for all groups.

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

Asset Valuation Method – The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an "actuarial value of assets" that differs from market value to gradually reflect year-to-year changes in the market value of assets in determining the contribution requirements.

TOWN OF NORWICH, VERMONT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2021

NOTE 12 - PENSION PLANS (Continued)

Inflation: 2.3%

Long-term Expected Rate of Return: The long-term expected rate of return on pension plan investments was determined using building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020, is summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	29.00%	7.07%
US Equity-Large Cap	4.00%	6.19%
US Equity - Small/Mid Cap	3.00%	6.93%
Non-US Equity-Large Cap	5.00%	7.01%
Non-US Equity-Small Cap	2.00%	7.66%
Emerging Market Debt	4.00%	3.66%
Core Bond	20%	0.39%
Private Credit	10.00%	6.03%
US TIPS	3.00%	-0.20%
Core Real Estate	5.00%	4.06%
Non-Core Real Estate	3.00%	6.43%
Private Equity	10.00%	11.27%
Infrastructure/Farmland	2.00%	5.44%
	100.00%	

Discount Rate - The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectations that employers will continue to contribute at the rates set by the Board, which excel the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the net pension liability calculated, using the discount rate of 7.0%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.0%) or one percent higher (8.0%):

<u>1% Decrease (6.0%)</u>	<u>Discount Rate (7.0%)</u>	<u>1% Increase (8.0%)</u>
\$1,396,471	\$914,042	\$517,105

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - PENSION PLANS (Continued)

Additional Information

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

NOTE 13 - RISK MANAGEMENT

The Town of Norwich is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years.

The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days' notice. Fund underwriting, and rate-setting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

NOTE 14 – GLOBAL PANDEMIC

On March 11, 2020, the World Health Organization declared the COVID-19 coronavirus to be a global pandemic. As a result, economic activity was significantly reduced. Job responsibilities were reassigned to continue meeting the needs of the community that the Town serves due to limited staff.

NOTE 15 – SUBSEQUENT EVENTS

Events of the Town have been evaluated from July 1, 2021 through the date of these financial statements for subsequent events which would impact the financial standing. During August, the Town of Norwich was set to receive ARPA funds in the amount of \$178,440 and in September \$331,079, for a total of \$509,519.

TOWN OF NORWICH, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 VMERS DEFINED BENEFIT PLAN
 FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total Plan Net Pension Liability	\$ 252,974,064	\$ 173,491,807	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613	\$ -
Town's Proportion of the Net Pension Liability	0.3613%	0.4225%	0.4146%	0.3957%	0.4003%	0.4098%	0.4059%	0.41%
Town's Proportionate Share of the Net Pension Liability	\$ 914,042	\$ 732,989	\$ 583,172	\$ 479,378	\$ 515,194	\$ 315,943	\$ 37,041	\$ 147,563.00
Town's Covered Employee Payroll	\$ 1,380,911	\$ 1,225,087	\$ 1,357,896	\$ 1,240,363	\$ 1,090,845	\$ 1,024,685	\$ 996,414	\$ 956,992.00
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	66.1912%	59.8316%	42.9467%	38.6482%	47.2289%	30.8332%	3.7174%	15.4195%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%	
	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions: The discount rate used to measure the net pension liability maintained at 7.50%.

Fiscal year 2014 was the first year of implementation, therefore, only eight years are shown.

TOWN OF NORWICH, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS
 VMERS DEFINED BENEFIT PLAN
 FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	\$ 87,709	\$ 74,885	\$ 81,175	\$ 72,611	\$ 60,842	\$ 57,825	\$ 52,352	\$ 48,648
Contributions in Relation to the Actuarially Determined	<u>(87,709)</u>	<u>(74,885)</u>	<u>(81,175)</u>	<u>(72,611)</u>	<u>(60,842)</u>	<u>(57,825)</u>	<u>(52,352)</u>	<u>(48,648)</u>
Contribution Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's Covered Employee Payroll	\$ 1,380,911	\$ 1,225,087	\$ 1,357,896	\$ 1,240,363	\$ 1,090,845	\$ 1,024,685	\$ 996,414	\$ 956,992
Contributions as a Percentage of Town's Covered	6.35%	6.11%	5.98%	5.85%	5.58%	5.64%	5.25%	5.10%

Notes to Schedule

Valuation Date: June 30, 2020

Fiscal year 2014 was the first year of implementation, therefore, only eight years are shown.

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Property taxes:			
Current	4,111,384.00	\$ 4,192,327	\$ 80,943
Interest and penalties	30,000.00	29,273	(727)
Payments in lieu of taxes	12,500.00	11,618	(882)
Current use program	187,117.00	189,218	2,101
Other taxes	-	-	-
Total property taxes	<u>4,341,001</u>	<u>4,422,436</u>	<u>81,435</u>
Licenses and permits:			
Dog licenses	2,750.00	1,786	(964)
Liquor licenses	600.00	555	(45)
Hunt and fishing	200.00	104	(96)
Building permits	3,500.00	13,094	9,594
Other	200.00	175	(25)
Total licenses and permits	<u>7,250</u>	<u>15,714</u>	<u>8,464</u>
Charges for services:			
Recording fees	23,000.00	44,765	21,765
Document fees	2,100.00	2,758	658
Rental fees	7,100.00	180	(6,920)
Field rental	32,000.00	605	(31,395)
Police fines	11,025.00	29,376	18,351
Other	2,615.00	22,416	19,801
Total charges for services	<u>77,840</u>	<u>100,100</u>	<u>22,260</u>
Grant revenue:			
FEMA	-	-	-
General government	46,450.00	85,835	39,385
Public works	153,000.00	253,283	100,283
Historic Preservation Grant	-	-	-
Total grant revenue	<u>199,450</u>	<u>339,118</u>	<u>139,668</u>
Total Investment Income	<u>20,000.00</u>	<u>17,052</u>	<u>(2,948)</u>
Total recreation	<u>200,000.00</u>	<u>88,249</u>	<u>(111,751)</u>
Sanitation			
User fees	148,500.00	156,920	8,420
Recycling Income	-	-	-
Total sanitation	<u>148,500</u>	<u>156,920</u>	<u>8,420</u>
Total revenues	<u>\$ 4,994,041</u>	<u>\$ 5,139,589</u>	<u>\$ 145,548</u>

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 GENERAL FUND
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Town administration:			
Salaries	147,525.00	\$ 148,252	\$ (727)
Payroll taxes and benefits	68,962.00	75,180	(6,218)
Professional services	51,667.00	96,187	(44,520)
Dues and subscriptions	7,070.00	7,585	(515)
Office, printing, publications	7,975.00	212	7,763
Other	1,760.00	8,143	(6,383)
Total town administration	284,959	335,559	(50,600)
BCA/BOA:			
Salaries	2,500.00	2,000	500
Other	1,460.00	3,911	(2,451)
Total BCA/BOA	3,960	5,911	(1,951)
Stat Mtgs Expenditures:			
Salaries	1,700.00	1,000	700
Voting machine	3,470.00	1,971	1,499
Printing	1,900.00	2,553	(653)
Other	880.00	2,989	(2,109)
Total Stat Meetings	7,950	8,513	(563)
Town Clerk expenditures:			
Salaries	115,205.00	120,448	(5,243)
Payroll taxes and benefits	48,399.00	25,157	23,242
Software	3,720.00	3,923	(203)
Designated Fund - Record Restoration	5,000	5,000	-
Supplies, other	3,085.00	3,685	(600)
Total Town Clerk	175,409	158,213	17,196
Finance department:			
Salaries	89,806.00	120,055	(30,249)
Payroll taxes and benefits	35,180.00	7,348	27,832
Audit	15,500.00	11,150	4,350
Supplies, software, other	4,800.00	8,003	(3,203)
Total Finance department	145,286	146,556	(1,270)
General administrative expenditures:			
Postage	4,200.00	8,571	(4,371)
Server maintenance	7,000.00	3,226	3,774
Office supplies	1,000.00	1,368	(368)
Computers/website	500.00	615	(115)
Utilities and other	3,300.00	\$ 3,406	\$ (106)
Total general administrative	16,000	17,186	(1,186)

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

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Assessor/Lister expenditures:			
Salaries	22,200.00	\$ 17,613	\$ 4,587
Payroll taxes and benefits	1,698.00	1,354	344
Professional services	45,000.00	37,131	7,869
Software	6,500.00	6,023	477
Designated fund - Reappraisal	33,800	33,800	-
Office, supplies, other	1,905.00	2,009	(104)
Total Assessor/Lister	<u>111,103</u>	<u>97,930</u>	<u>13,173</u>
Planning Department expenditures:			
Salaries	97,711.00	100,902	(3,191)
Payroll taxes and benefits	28,005.00	32,011	(4,006)
Planning and mapping	19,036.00	13,597	5,439
Historic preservation	750.00	-	750
Office, supplies, other	3,300.00	1,864	1,436
Total Planning	<u>148,802</u>	<u>148,374</u>	<u>428</u>
Recreation Department expenditures:			
Administration			
Salaries	67,187.00	64,727	2,460
Payroll taxes and benefits	33,661.00	38,822	(5,161)
Dues, meeting, education	800.00	82	718
Office, supplies, other	1,410.00	753	657
Total Administration	<u>103,058</u>	<u>104,384</u>	<u>(1,326)</u>
Program:			
Instructor/umpire fees	3,600.00	19,003	(15,403)
Summer program salaries	103,000.00	22,158	80,842
Payroll taxes and benefits	2,907.00	1,473	1,434
Rental fees	-	-	-
Equipment and materials	6,950.00	4,090	2,860
Registration fees	8,500.00	6,650	1,850
Entry fees and special events	6,000.00	1,687	4,313
Total Program	<u>130,957</u>	<u>55,061</u>	<u>75,896</u>
Recreation facilities:			
Field care	7,500.00	10,792	(3,292)
Line markings	3,500.00	2,400	1,100
Grants	2,500.00	18,536	(16,036)
Repairs & Maintenance	2,500.00	1,990	510
Other	2,320.00	557	1,763
Total Recreation facilities	<u>18,320</u>	<u>34,275</u>	<u>(15,955)</u>
Total Recreation	<u>252,335</u>	<u>193,720</u>	<u>58,615</u>

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

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Police Station expenditures:			
Telephone	4,500.00	\$ 5,797.00	\$ (1,297)
Electricity	6,250.00	6,870	(620)
Heating	3,000.00	-	3,000
Repairs and maintenance	1,750.00	12,837	(11,087)
Other	13,210.00	3,688	9,522
Total Police Station	<u>28,710</u>	<u>29,192</u>	<u>(482)</u>
Police Department expenditures:			
Salaries and benefits:			
Salaries	353,620.00	340,606	13,014
Payroll taxes and benefits:	125,706.00	126,185	(479)
	<u>479,326</u>	<u>466,791</u>	<u>12,535</u>
Community policing:			
Animal containment	2,500.00	2,588	(88)
Community relations	1,200.00	425	775
Speed signs	1,800.00	1,997	(197)
	<u>5,500</u>	<u>5,010</u>	<u>490</u>
Equipment and Maintenance:			
Petroleum products	8,000.00	-	8,000
Cruiser maintenance and supplies	11,200.00	12,913	(1,713)
Repairs & Maintenance	800.00	248	552
	<u>20,000</u>	<u>13,161</u>	<u>6,839</u>
DUI equipment grant	<u>-</u>	<u>-</u>	<u>-</u>
Support:			
Dispatch services	67,292.00	67,292	-
Administration	4,000.00	4,817	(817)
Training and supplies	6,200.00	1,473	4,727
Uniforms and cleaning	4,000.00	4,747	(747)
VIBRS	3,000.00	3,269	(269)
Other	126,272	605	125,667
	<u>210,764</u>	<u>82,203</u>	<u>128,561</u>
Capital expenditures:			
Designated Fund - Special Equipment	2,500	2,500	-
Designated Fund - Cruiser	20,000	20,000	-
	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total Police Department	<u>738,090</u>	<u>589,665</u>	<u>148,425</u>

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 GENERAL FUND
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Fire/FAST Department expenditures:			
Fire wages:			
Salaries	104,285.00	\$ 119,467	\$ (15,182)
Payroll taxes and benefits	29,265.00	33,475	(4,210)
	<u>133,550</u>	<u>152,942</u>	<u>(19,392)</u>
EMS wages:			
Salaries	7,400.00	4,710	2,690
Payroll taxes and benefits	566.00	316	250
	<u>7,966</u>	<u>5,026</u>	<u>2,940</u>
Education and training	<u>2,700.00</u>	<u>490</u>	<u>2,210</u>
Tools and equipment	<u>6,650.00</u>	<u>6,445</u>	<u>205</u>
Maintenance:			
Fire truck	14,000.00	18,185	(4,185)
Petroleum products	3,000.00	2,674	326
Other maintenance	7,100.00	-	7,100
	<u>24,100</u>	<u>20,859</u>	<u>3,241</u>
Support:			
Hydrant rental	23,000.00	25,001	(2,001)
Dispatch service	21,824.00	11,014	10,810
Firefighter casualty insurance	5,200.00	4,207	993
OSHA compliance	1,200.00	768	432
Other	850.00	11,917	(11,067)
	<u>52,074</u>	<u>52,907</u>	<u>(833)</u>
Capital expenditures:			
Designated Fund - Apparatus	15,000	15,000	-
Designated Fund - Equipment	5,500	5,500	-
Designated Funds- T Courts	4,500	4,500	-
Designated Funds- Police St	3,500	3,500	-
Designated Funds- Paving	60,000	60,000	-
Climate Emergency Fund	40,000	40,000	-
	<u>128,500</u>	<u>128,500</u>	<u>-</u>

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 GENERAL FUND
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Grant expenditures:			
VLCT Grant	\$ -	\$ 2,795	\$ (2,795)
Dry Hydrant grant	200.00	3,629	(3,429)
	<u>200</u>	<u>2,795</u>	<u>(6,224)</u>
Ambulance services:			
Ambulance contract	135,500.00	140,593	(5,093)
Ambulance bills	14,500.00	4,263	10,237
	<u>150,000</u>	<u>144,856</u>	<u>5,144</u>
Total Fire/FAST	<u>505,740</u>	<u>514,820</u>	<u>(12,709)</u>
Emergency management:			
Debt service principal	-	-	-
Debt service interest	-	-	-
Emergency general maintenance and supplies	7,750.00	7,808	(58)
Designated fund - Generator	25,000	25,000	-
Total Emergency Management	<u>32,750</u>	<u>32,808</u>	<u>(58)</u>
Conservation:			
Trails	5,500.00	-	5,500
Dues, meetings, education	300.00	-	300
Natural resources intervention	-	-	-
Project restoration	1,000.00	-	1,000
Other	-	-	-
Total Conservation	<u>6,800</u>	<u>-</u>	<u>6,800</u>
Cemetery Commission	<u>-</u>	<u>-</u>	<u>-</u>
Public Works department:			
Highway division:			
Salaries and benefits:			
Salaries	458,048	409,051	48,997
Payroll taxes and benefits	163,814	143,725	20,089
	<u>621,862</u>	<u>552,776</u>	<u>69,086</u>
Materials:			
Salt and chemicals	120,000	83,419	36,581
Sand	100,000	99,262	738
Gravel and stone	50,000	50,941	(941)
Dust control	20,000	22,832	(2,832)
Culverts, road supplies, asphalt	31,500	5,006	26,494
Other	20,000	3,335	16,665
	<u>341,500</u>	<u>264,795</u>	<u>76,705</u>

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

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Contracted services:			
Plowing and sanding	\$ 24,000	\$ 19,668	\$ 4,332
Crack sealing	15,000	-	15,000
Street lights	12,000	12,996	(996)
Paving	30,000	2,554	27,446
Pavement marking	22,000	23,065	(1,065)
Tree cutting and removal	12,500	8,623	3,877
Other projects	7,500	6,335	1,165
	123,000	73,241	49,759
 Equipment:			
Petroleum products	43,000	46,996	(3,996)
Outside repairs	45,000	22,802	22,198
Parts and supplies	45,000	58,347	(13,347)
	133,000	128,145	4,855
 Highway garage:			
Utilities	14,600	15,202	(602)
Repairs and maintenance	9,000	6,789	2,211
Administration	5,500	3,501	1,999
Tools and supplies	8,000	10,164	(2,164)
	37,100	35,656	1,444
 Capital expenditures:			
Designated fund - Equipment	20,000	20,000	-
Designated fund - Bridges	40,000	40,000	-
Designated fund - Garage	25,000	25,000	-
	85,000	85,000	-
 Grants:			
FEMA grant	5,705	22,204	(16,499)
VT Trans - TAP Grant	79,200	32,190	47,010
2017 Vtrans Bike & Ped Grant	6,600	47,564	(40,964)
	91,505	101,958	(10,453)
 Total Highway Division	1,432,967	1,241,571	191,396
 Buildings and Grounds Division:			
Salaries and benefits:			
Salaries	97,372	92,635	4,737
Payroll taxes and benefits	47,413	57,108	(9,695)
	144,785	149,743	(4,958)
 Garden supplies	2,000	1,360	640

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

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GENERAL FUND

BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay- Brown Schoolhouse Bridge	\$ 75,700	\$ 74,980	\$ 720
Equipment	10,400	12,198	(1,798)
Designated fund - Equipment	-	-	-
Total Buildings and Grounds Division:	<u>232,885</u>	<u>238,281</u>	<u>(5,396)</u>
Solid Waste Division:			
Salaries and benefits:			
Salaries	39,374	42,303	(2,929)
Payroll taxes and benefits	3,012	3,197	(185)
	<u>42,386</u>	<u>45,500</u>	<u>(3,114)</u>
Contracted services:			
GUVSWMD assessment	37,554	37,554	-
Municipal solid waste	43,000	46,968	(3,968)
Recycling	40,000	40,194	(194)
Waste disposal and other	16,000	25,350	(9,350)
	<u>136,554</u>	<u>150,066</u>	<u>(13,512)</u>
Equipment parts and supplies	1,500	2,690	(1,190)
Transfer station expenditures	7,945	6,732	1,213
Designated fund - Equipment	-	-	-
Total Solid Waste Division	<u>188,385</u>	<u>204,988</u>	<u>(16,603)</u>
Tracy Hall:			
Heating	11,500	9,544	1,956
Other utilities	28,800	15,291	13,509
Repairs, maintenance, and supplies	13,000	20,802	(7,802)
Designated fund - Tracy Hall	-	-	-
	<u>53,300</u>	<u>45,637</u>	<u>7,663</u>
Total Public Works Department	<u>1,907,537</u>	<u>1,730,477</u>	<u>177,060</u>
Debt service:			
Repayment - line of credit	77,738.00	122,500	(44,762)
Interest expense	47,416.00	58,380	(10,964)
	<u>125,154</u>	<u>180,880</u>	<u>(55,726)</u>
Appropriation expenditures:			
Norwich Public Library	288,660.00	288,600	60
Norwich Cemetery Association	20,000.00	20,000	-
Visiting Nurse/HSP APPR	15,600.00	15,600	-
Advance Transit	13,514.00	13,514	-
Norwich Historical Society	8,000.00	8,000	-
Other	-	48,322	(48,322)
Total Appropriations	<u>345,774</u>	<u>394,036</u>	<u>(48,262)</u>

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 GENERAL FUND
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Tax abatements/adjustments	<u>3,500.00</u>	<u>\$ 1</u>	<u>\$ 3,499</u>
Insurance:			
Unemployment insurance rate assessment	2,397.00	2,776	(379)
Property and casualty insurance	75,092.00	78,814	(3,722)
Workers' compensation insurance	109,130.00	102,897	6,233
Cobra and Other	-	14	(14)
Total insurance	<u>186,619</u>	<u>184,501</u>	<u>2,118</u>
Total Expenses	<u>4,948,740</u>	<u>4,768,342</u>	<u>299,269</u>
Debt:			
Line of Credit Proceeds	<u>-</u>	<u>(65,700)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 45,301</u>	<u>436,947</u>	<u>\$ 391,646</u>
Fund Balance - July 1, 2020		<u>860,620</u>	
Fund Balance - June 30, 2021		<u>\$ 1,297,567</u>	

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

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021

SCHEDULE 4

	Special Revenue Fund	Capital Project Fund	Total
ASSETS:			
Cash	\$ -	\$ -	\$ -
Accounts receivable	-	-	-
Prepaid expenses	-	-	-
Grant receivable	-	5,447	5,447
Due from other funds	463,861	1,116,739	1,580,600
Total Assets	\$ 463,861	\$ 1,122,186	\$ 1,586,049
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ -
FEMA grant receivable	-	-	-
Due to other funds	-	-	-
Total Liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES:			
Unavailable receivables	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES:			
Nonspendable	-	-	-
Committed	463,861	-	463,861
Assigned	-	1,122,186	1,122,186
Total Fund Balances	463,861	1,122,186	1,586,047
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 463,861	\$ 1,122,186	\$ 1,586,049

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

TOWN OF NORWICH, VERMONT
 COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 5

	Special Revenue Fund	Capital Project Fund	Total
REVENUES:			
Intergovernmental	\$ 2,529	\$ -	\$ 2,529
Donations	19,387	-	19,387
Miscellaneous	16,733	23,377	40,110
Interest income	-	-	-
	38,649	23,377	62,026
EXPENDITURES:			
General government	13,764	1,225	14,989
Public safety	-	-	-
Public works	3,038	-	3,038
Culture, recreation and community development	-	-	-
Capital outlay:			
Public safety	-	55,130	55,130
Public works	-	283,730	283,730
Debt service:			
Principal	-	-	-
Interest	-	-	-
	16,802	340,085	356,887
Excess (Deficiency) of Revenues Over Expenditures	21,847	(316,708)	(294,861)
OTHER FINANCING SOURCES (USES)			
Loan proceeds	-	-	-
Transfers in	84,300	200,500	284,800
	84,300	200,500	284,800
Net Change in Fund Balances	106,147	(116,208)	(10,061)
Fund Balances - July 1, 2020	357,714	1,238,396	1,596,110
Fund Balances - June 30, 2021	\$ 463,861	\$ 1,122,186	\$ 1,586,049

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

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021

	Conservation Commission Fund	Recreation Facility Fund	Affordable Housing Fund	Land Management Council Fund	Citizen Assistance Fund	Recreation Scholarships Fund	General Administration Fund	Town Reappraisal Fund	Granite Bench Fund	Records Restoration Fund	Climate Emergency Fund	Total
ASSETS:												
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	133,612	67,018	46,299	16,659	7,466	5,176	38,554	61,949	3	47,125	40,000	463,861
Total Assets	\$ 133,612	\$ 67,018	\$ 46,299	\$ 16,659	\$ 7,466	\$ 5,176	\$ 38,554	\$ 61,949	\$ 3	\$ 47,125	\$ 40,000	\$ 463,861
LIABILITIES:												
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	133,612	67,018	46,299	16,659	7,466	5,176	38,554	61,949	3	47,125	40,000	463,861
Total Fund Balances	133,612	67,018	46,299	16,659	7,466	5,176	38,554	61,949	3	47,125	40,000	463,861
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 133,612	\$ 67,018	\$ 46,299	\$ 16,659	\$ 7,466	\$ 5,176	\$ 38,554	\$ 61,949	\$ 3	\$ 47,125	\$ 40,000	\$ 463,861

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

TOWN OF NORWICH, VERMONT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Conservation Commission Fund	Recreation Facility Fund	Affordable Housing Fund	Land Management Council Fund	Citizen Assistance Fund	Recreation Scholarships Fund	General Administration Fund	Town Reappraisal Fund	Granite Bench Fund	Records Restoration Fund	Climate Emergency Fund	Total
REVENUES:												
Donations	\$ -	\$ 3,008	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ 16,254	\$ -	\$ 19,387
Intergovernmental	-	-	-	2,529	-	-	-	-	-	-	-	2,529
Other	-	4,935	-	5,324	6,474	-	-	-	-	-	-	16,733
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	7,943	7,943	-	7,853	6,474	125	-	-	-	16,254	-	38,649
EXPENDITURES:												
General government	-	3,958	-	-	6,500	-	1,781	-	1,525	-	-	13,764
Public Works	-	2,718	-	320	-	-	-	-	-	-	-	3,038
Culture, recreation and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,676	6,676	-	320	6,500	-	1,781	-	1,525	-	-	16,802
Excess (Deficiency) of Revenues Over Expenditures	1,267	1,267	-	7,533	(26)	125	(1,781)	-	(1,525)	16,254	-	21,847
OTHER FINANCING SOURCES (USES)												
Transfers from General Fund	-	-	-	-	-	-	5,500	33,800	-	5,000	40,000	84,300
Total other financing sources (uses)	-	-	-	-	-	-	5,500	33,800	-	5,000	40,000	84,300
Net Change in Fund Balances	-	1,267	-	7,533	(26)	125	3,719	33,800	(1,525)	21,254	40,000	106,147
Fund Balances - July 1, 2020	133,612	65,751	46,299	9,126	7,492	5,051	34,835	28,149	1,528	25,871	-	357,714
Fund Balances - June 30, 2021	\$ 133,612	\$ 67,018	\$ 46,299	\$ 16,659	\$ 7,466	\$ 5,176	\$ 38,554	\$ 61,949	\$ 3	\$ 47,125	\$ 40,000	\$ 463,861

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

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2021

	Highway Equipment Fund	Highway Garage Fund	Solid Waste Equipment Fund	Police Station Fund	Police Cruiser Fund	Tracy Hall Fund	Recreation Tennis Court Fund	Recreation Tennis Court Fund	Police Spec Equipment Fund	Fire Station Fund
ASSETS										
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	118,664	77,247	34,048	14,168	65,902	65,945	12,810	12,810	7,999	5,007
Total Assets	\$ 118,664	\$ 77,247	\$ 34,048	\$ 14,168	\$ 65,902	\$ 65,945	\$ 12,810	\$ 12,810	\$ 7,999	\$ 5,007
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA Grant receivable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES										
Unavailable grants	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	118,664	77,247	34,048	14,168	65,902	65,945	12,810	12,810	7,999	5,007
Total Fund Balances	118,664	77,247	34,048	14,168	65,902	65,945	12,810	12,810	7,999	5,007
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 118,664	\$ 77,247	\$ 34,048	\$ 14,168	\$ 65,902	\$ 65,945	\$ 12,810	\$ 12,810	\$ 7,999	\$ 5,007

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

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2021

	Fire Equipment Fund	Sidewalk Fund	Long-term Facility Study Fund	DPW Bridge Fund	DPW Paving Fund	Buildings and Grounds Fund	Communications Construction Fund	Generator Fund	Other Funds	Total
ASSETS										
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Grants receivable	-	-	-	5,447	-	-	-	-	-	5,447
Due from other funds	99,821	80,865	547	372,795	100,109	33,720	-	25,794	-	1,116,739
Total Assets	\$ 99,821	\$ 80,865	\$ 547	\$ 378,242	\$ 100,109	\$ 33,720	\$ -	\$ 25,794	\$ -	\$ 1,122,186
LIABILITIES										
Accounts payable	-	-	-	-	-	-	-	-	-	-
FEMA Grant receivable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES										
Unavailable grants	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Unrestricted	99,821	80,865	547	378,242	100,109	33,720	-	25,794	-	1,122,186
Assigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	99,821	80,865	547	378,242	100,109	33,720	-	25,794	-	1,122,186
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 99,821	\$ 80,865	\$ 547	\$ 378,242	\$ 100,109	\$ 33,720	\$ -	\$ 25,794	\$ -	\$ 1,122,186

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

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2021

	Highway Equipment Fund	Highway Garage Fund	Solid Waste Equipment Fund	Police Station Fund	Police Cruiser Fund	Tracy Hall Fund	Recreation Fund	Recreation Tennis Court Fund	Police Spec Equipment Fund	Fire Station Fund
ASSETS										
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	118,664	77,247	34,048	14,168	65,902	65,945	1,298	12,810	7,999	5,007
Total Assets	<u>\$ 118,664</u>	<u>\$ 77,247</u>	<u>\$ 34,048</u>	<u>\$ 14,168</u>	<u>\$ 65,902</u>	<u>\$ 65,945</u>	<u>\$ 1,298</u>	<u>\$ 12,810</u>	<u>\$ 7,999</u>	<u>\$ 5,007</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA Grant receivable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES										
Unavailable grants	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Restricted	118,664	77,247	34,048	14,168	65,902	65,945	1,298	12,810	7,999	5,007
Assigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>\$ 118,664</u>	<u>\$ 77,247</u>	<u>\$ 34,048</u>	<u>\$ 14,168</u>	<u>\$ 65,902</u>	<u>\$ 65,945</u>	<u>\$ 1,298</u>	<u>\$ 12,810</u>	<u>\$ 7,999</u>	<u>\$ 5,007</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 118,664</u>	<u>\$ 77,247</u>	<u>\$ 34,048</u>	<u>\$ 14,168</u>	<u>\$ 65,902</u>	<u>\$ 65,945</u>	<u>\$ 1,298</u>	<u>\$ 12,810</u>	<u>\$ 7,999</u>	<u>\$ 5,007</u>

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

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2021

	Fire Equipment Fund	Sidewalk Fund	Long-term Facility Study Fund	DPW Bridge Fund	DPW Paving Fund	Buildings and Grounds Fund	Communications Construction Fund	Generator Fund	Other Funds	Total
ASSETS										
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Grants receivable	-	-	-	5,447	-	-	-	-	-	5,447
Due from other funds	99,821	80,865	547	372,795	100,109	33,720	-	25,794	-	1,116,739
Total Assets	\$ 99,821	\$ 80,865	\$ 547	\$ 378,242	\$ 100,109	\$ 33,720	\$ -	\$ 25,794	\$ -	\$ 1,122,186
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA Grant receivable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES										
Unavailable grants	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Unrestricted	99,821	80,865	547	378,242	100,109	33,720	-	25,794	-	1,122,186
Assigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	99,821	80,865	547	378,242	100,109	33,720	-	25,794	-	1,122,186
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 99,821	\$ 80,865	\$ 547	\$ 378,242	\$ 100,109	\$ 33,720	\$ -	\$ 25,794	\$ -	\$ 1,122,186

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

TOWN OF NORWICH, VERMONT
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Highway Equipment Fund	Highway Garage Fund	Solid Waste Equipment Fund	Police Station Fund	Police Cruiser Fund	Tracy Hall Fund	Recreation Fund	Recreation Tennis Court Fund	Police Spec Equipment Fund	Fire Station Fund
REVENUES:										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-
Miscellaneous	13,377	-	-	-	10,000	-	-	-	-	-
Total revenues	13,377	-	-	-	10,000	-	-	-	-	-
EXPENDITURES:										
General government	-	-	-	-	-	-	-	-	-	1,225
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Capital outlay:										
Public works	103,354	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	55,130	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	103,354	-	-	-	55,130	-	-	-	-	1,225
Excess (Deficiency) of Revenues Over Expenditures	(89,977)	-	-	-	(45,130)	-	-	-	-	(1,225)
OTHER FINANCING SOURCES (USES)										
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Transfers in	20,000	25,000	-	3,500	20,000	-	-	4,500	2,500	-
Total other financing sources (used)	20,000	25,000	-	3,500	20,000	-	-	4,500	2,500	-
Net Change in Fund Balances	(69,977)	25,000	-	3,500	(25,130)	-	-	4,500	2,500	(1,225)
Fund Balances - July 1, 2020	188,641	52,247	34,048	10,668	91,032	65,945	1,298	8,310	5,499	6,232
Fund Balances - June 30, 2021	\$ 118,664	\$ 77,247	\$ 34,048	\$ 14,168	\$ 65,902	\$ 65,945	\$ 1,298	\$ 12,810	\$ 7,999	\$ 5,007

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

TOWN OF NORWICH, VERMONT
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Fire Equipment Fund	Sidewalk Fund	Long-term Facility Study Fund	DPW Bridge Fund	DPW Paving Fund	Buildings and Grounds Fund	Communications Construction Fund	Generator Fund	Other Funds	Total
REVENUES:										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	23,377
Total revenues	-	-	-	-	-	-	-	-	-	23,377
EXPENDITURES:										
General government	-	-	-	-	-	-	-	-	-	1,225
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Capital outlay:										
Public works	-	-	-	-	132,790	-	-	47,586	-	283,730
Public safety	-	-	-	-	-	-	-	-	-	55,130
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	132,790	-	-	47,586	-	340,085
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	(132,790)	-	-	(47,586)	-	(316,708)
OTHER FINANCING SOURCES (USES)										
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	40,000	60,000	-	-	25,000	-	200,500
Total other financing sources (used)	-	-	-	40,000	60,000	-	-	25,000	-	200,500
Net Change in Fund Balances	-	-	-	40,000	(72,790)	-	-	(22,586)	-	(116,208)
Fund Balances - July 1, 2020, restated	99,821	80,865	547	338,242	172,900	33,720	-	48,381	-	1,238,396
Fund Balances - June 30, 2021	\$ 99,821	\$ 80,865	\$ 547	\$ 378,242	\$ 100,110	\$ 33,720	\$ -	\$ 25,795	\$ -	\$ 1,122,186

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

TOWN OF NORWICH, VERMONT

Journal Entry

06/30/2021

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE #11					
Reverse Unapproved Appropriation					
01-4-000202.00	VT ACT 60		0.00	15,390.00	
12-4-000760.00	DESIG. GEN FUND INCOME		15,390.00	0.00	
01-1-090000.00	DUE FROM/TO OTHER FUND		15,390.00	0.00	
12-1-090000.00	DUE FROM/TO OTHER FUND		0.00	15,390.00	
Total			<u>30,780.00</u>	<u>30,780.00</u>	<u>0.00</u>
AJE 1					
To record Prepaid Expenses					
01-1-004102.00	PREPAID EXPENSES		0.00	5,136.02	
01-2-001160.00	Accounts Payable		5,136.02	0.00	
Total			<u>5,136.02</u>	<u>5,136.02</u>	<u>0.00</u>
AJE 10					
To reverse 2020 deferred restart grant					
01-2-004002.00	DEFERRED REV-RECREATION		5,397.31	0.00	
01-4-000412.20	MAHHC Grant		0.00	5,397.31	
Total			<u>5,397.31</u>	<u>5,397.31</u>	<u>5,397.31</u>
AJE 12					
To correct transfer account recording error					
07-4-000760.00	DESIG. GEN. FUND INCOME		13,377.00	0.00	
07-4-00760.50	OTHER INCOME		0.00	13,377.00	
Total			<u>13,377.00</u>	<u>13,377.00</u>	<u>-13,377.00</u>
AJE 2					
To record accrued payroll					
01-2-001101.00	ACCRUED PAYROLL		0.00	21,684.01	
01-5-005111.00	TOWN MANAGER WAGE		1,048.98	0.00	
01-5-005114.00	ADMIN ASSIST WAGE		662.51	0.00	
01-5-100110.00	TOWN CLERK WAGE		820.67	0.00	
01-5-100112.00	ASST CLK WAGE		573.45	0.00	
01-5-200112.00	FINL ASSISTANT WAGE		806.56	0.00	
01-5-350110.00	PLAN ADMIN WAGE		851.04	0.00	
01-5-350112.00	OFFICE ASST. WAGE		299.04	0.00	
01-5-425110.00	RECREATION DIR WAGE		804.19	0.00	
01-5-425212.00	Program Wage		784.05	0.00	
01-5-425351.00	SUMMER MATTERS FOR ALL		144.00	0.00	
01-5-500112.00	POLICE OFFICER WAGE		2,067.88	0.00	
01-5-500112.01	ON-CALL WAGES		47.54	0.00	
01-5-500113.00	OVERTIME OFFICER WAGE		526.53	0.00	
01-5-500514.00	ADMINISTRATIVE WAGE		580.80	0.00	
01-5-500582.00	UNIFORMS		78.00	0.00	
01-5-555108.00	FIRE CHIEF WAGES		774.83	0.00	
01-5-555112.00	FIREFIGHTERS WAGE		494.63	0.00	
01-5-555215.00	EMS DRILL WAGE		36.00	0.00	
01-5-703110.00	DIRECTOR OF PUBLIC WORKS		979.82	0.00	
01-5-703111.00	ADMINISTRATIVE ASSIST		223.73	0.00	
01-5-703112.00	ROAD CREW WAGES		3,041.27	0.00	
01-5-703114.00	ROAD CREW OVERTIME		69.14	0.00	
01-5-704113.00	BUILDINGS & GROUNDS WAGES		1,063.20	0.00	
01-5-705112.00	TRNSF STATION WAGE		504.89	0.00	
01-2-001107.00	FED W/H TAX PAYABLE		1,429.42	0.00	
01-2-001103.00	FICA TAX PAYABLE		2,519.74	0.00	
01-2-001109.00	VT STATE W/H		452.10	0.00	
Total			<u>21,684.01</u>	<u>21,684.01</u>	<u>-17,282.75</u>

TOWN OF NORWICH, VERMONT
Journal Entry
06/30/2021

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE 3					
To record Accrued Expenses					
		<u><u>K-1</u></u>			
01-5-005125.00	DENTAL INSURANCE		239.46	0.00	
01-5-100125.00	DENTAL INSURANCE		135.46	0.00	
01-5-200125.00	DENTAL INSURANCE		35.98	0.00	
01-5-350125.00	DENTAL INSURANCE		35.98	0.00	
01-5-425125.00	DENTAL INSURANCE		119.73	0.00	
01-5-500125.00	DELTA DENTAL		207.42	0.00	
01-5-555126.00	DENTAL INSURANCE		67.73	0.00	
01-5-703125.00	DENTAL INSURANCE		381.14	0.00	
01-5-704125.00	DENTAL INSURANCE		103.71	0.00	
01-2-001101.02	ACCRUED EXPENSES		0.00	1,326.61	
Total			<u><u>1,326.61</u></u>	<u><u>1,326.61</u></u>	<u><u>-1,326.61</u></u>
AJE 4					
To record decrease in deferred revenue					
01-2-004001.00					
01-4-000001.00	DEFERRED REV-TAXES		140,933.54	0.00	
	TOWN PROPERTY TAX		0.00	140,933.54	
Total			<u><u>140,933.54</u></u>	<u><u>140,933.54</u></u>	<u><u>140,933.54</u></u>
AJE 5					
To reverse PY inventory					
01-5-703203.00	SAND		9,796.97	0.00	
01-1-004104.00	INVENTORY		0.00	9,796.97	
Total			<u><u>9,796.97</u></u>	<u><u>9,796.97</u></u>	<u><u>-9,796.97</u></u>
AJE 6					
To adjust prior year's fund balance for General Administration Fund					
14-5-999999.00					
14-3-001300.00	Expense (adjustment)		1,781.00	0.00	
	FUND BALANCE-GEN ADMIN		0.00	1,781.00	
Total			<u><u>1,781.00</u></u>	<u><u>1,781.00</u></u>	<u><u>0.00</u></u>
AJE 7					
To adjust General Fund previous year Fund Balance					
01-3-001300.00					
01-5-706113.00	GENERAL FUND BAL-UNREST		95.00	0.00	
	REPAIRS & MAINTENANCE		0.00	95.00	
Total			<u><u>95.00</u></u>	<u><u>95.00</u></u>	<u><u>95.00</u></u>
AJE 8					
To move Payroll Payables to expenses					
01-2-001101.01					
01-5-005121.00	FICA TAX DUE TO EMPLOYEE		101.84	0.00	
01-2-001103.00	FICA TAX		0.00	101.84	
01-5-005121.00	FICA TAX PAYABLE		0.00	2,909.57	
01-2-001107.00	FICA TAX		2,909.57	0.00	
01-5-005121.00	FED W/H TAX PAYABLE		0.00	1,819.24	
	FICA TAX		1,819.24	0.00	
Total			<u><u>4,830.65</u></u>	<u><u>4,830.65</u></u>	<u><u>-4,626.97</u></u>
AJE 9					
To close tax clearing account					
01-4-000001.00					
01-2-001149.00	TOWN PROPERTY TAX		2,449.18	0.00	
	TAX CLEARING ACCOUNT		0.00	2,449.18	
Total			<u><u>2,449.18</u></u>	<u><u>2,449.18</u></u>	<u><u>-2,449.18</u></u>
GRAND TOTAL					
			<u><u>237,587.29</u></u>	<u><u>237,587.29</u></u>	<u><u>97,566.37</u></u>

TO: Selectboard
FROM: Rod Francis, Town Manager
RE: Warrant and Recording Fee Waiver for Closing on Woody Adams Conservation Forest and Conservation Easement
DATE: February 18, 2022

Background

In a memo dated December 28, 2021 I provided information regarding the conveyance of a conservation easement to the Upper Valley Land Trust and Vermont Housing and Conservation Board. This item concluded with the following motion:

Brochu moved (2nd Layton) to approve the Town's conveyance to Upper Valley Land Trust and the Vermont Housing and Conservation Board of a conservation easement on the Woody Adams Conservation Forest, the Gile Mountain parcel and the Town Forest Parcel by way of Grant of Development Rights, Conservation Restrictions and Public Access Easement; the posting and publication of the Notice of Sale of Municipal Real Estate for the same; and to authorize the Town Manager or Interim Town Manager to execute the conservation easement as well as any other closing documents related to that easement, if no petition is submitted objecting to said conveyance. **Motion approved unanimously.** [12/28/2021]

Update:

The town, represented by legal counsel, has worked with the parties to prepare the necessary documents for the closing, now scheduled for February 28, 2022.

To enable the closing to proceed the board needs to approve a warrant in the amount of \$131,180.17. \$130,000 is to be drawn from the Conservation Designated Fund (a reserve fund) and \$1,180.17 from the general fund to cover the costs of title insurance, property tax proration, and recording fees (5-page deed from UVLT – \$75.00, PTTR – \$15.00, 1-page affidavit – \$15.00).

Given the town's involvement in this project and the benefit to the community more broadly, it appears appropriate to waive recording fees.

Recommendation

Staff suggests two separate motions to the closing to conclude successfully.

Suggested Motion #1

Move to approve a warrant in the amount of \$131,180.17; with \$130,000 coming from the Conservation Designated Fund and the remainder from the general fund for the Town's contribution to the purchase of the Woody Adams Conservation Forest.

Suggested Motion #2

Move to approve the waiver of recording fees for all documents that will be recorded in association with the acquisition of the Woody Adams Conservation Forest and the conveyance of the conservation easement for the Woody Adams Conservation Forest, the Gile Mountain Parcel and the Town Forest.



MEMO

TO: Norwich Selectboard
 FROM: Rita Seto, Municipal Project Manager for Tigertown Culverts
 DATE: February 16, 2022
 RE: Norwich Tigertown Culverts Construction Inspection Services and Contractor Bid and VT132 Contractor Bid Contract Approvals

Summary of Norwich Tigertown Culverts Project Status:

Construction Inspection Services Selection

The project committee reviewed six firms listed on VTran's At-the-Ready Construction Inspection Services proposals. [Donald Hamlin, DuBois and King, GPI, John Turner Consulting, Stantec and VHB]. Stantec is currently the project design engineer – they cannot be considered for CIS. DuBois & King was selected and prepared a scope and fee for Tigertown culverts. The final negotiated contract amount is \$79,204 which is within the project budget estimate. VTrans has approved the selection.

Action: The Selectboard approve the recommended selection and authorize the Town Manager sign the DuBois and King contract for \$79,204.

Construction Contractor Selection

Bids for the above referenced project were opened and publicly read aloud on Tuesday, February 8th, at 3:00 PM. In accordance with VTrans protocol, Stantec has analyzed these bids and we are pleased to present the following findings and recommendations.

Six contractors (CCS Constructors, Hebert Excavation, Kirk Fenoff & Son Excavating, L&M Service Contractors, and Neil H. Daniels) submitted base bids of \$743,000.00, \$558,655.00 \$414,176.10, \$497,040.00, \$624.785.00 and \$417,327.15 respectively. The FHWA guidance says that competition is adequate when the low bid does not exceed 110% of the Engineer's estimate when there are three bidders. The apparent low bid is 89% of the Engineer's estimate.

Kirk Fenoff & Son Excavating, LLC is the lowest qualified bidder. VTrans has reviewed the bid analysis and approved the recommendation by Stantec.

Action: The Selectboard approve the recommended award and authorize the Town Manager sign the Notice of Award to Kirk Fenoff & Son Excavating, LLC for \$414,176.10.

Next steps:

- Once both contracts have been executed, Rita will schedule a pre-construction meeting that will include town staff (DPW Director and Town Manager), VTrans project manager, Stantec, DuBois & King and Kirk Fenoff & Son Excavating to review project schedule, logistics, traffic control, and timeline to order the precast structures.
- Anticipated start for working in the streams are after July 1 per Department of Environmental Conservation stream alteration permit.

VT132 Box Culvert Project Status:

Construction Contractor Selection

Bids for the above referenced project were opened and publicly read aloud on Tuesday, February 8th, at 3:00 PM. Stantec has analyzed these bids and we are pleased to present the following findings and recommendations.

Seven contractors (Avery Excavating, CCS Constructors, Hebert Excavation, Kirk Fenoff & Son Excavating, L&M Service Contractors, Neil H. Daniels and Northwoods Excavating) submitted base bids of \$249,999.00, \$403,545.00, \$308,460.50 \$216,583.74, \$276,531.00, \$263,131.00 and \$248,835.54 respectively. The FHWA guidance says that competition is adequate when the low bid does not exceed 110% of the Engineer's estimate when there are three bidders or more. The apparent low bid is 80% of the Engineer's estimate. Kirk Fenoff & Son Excavating, LLC is the lowest qualified bidder.

Action: The Selectboard approve the recommended award and authorize the Town Manager sign the Notice of Award to Kirk Fenoff & Son Excavating, LLC for \$216,583.74.

Next steps:

- Once the contract is executed, Rita will schedule a pre-construction meeting that will include town staff (DPW Director and Town Manager), VTrans project manager, Stantec and Kirk Fenoff & Son Excavating to review project schedule, logistics, traffic control, and timeline to order the precast structures. Stantec is the project manager of VT132 box culvert.
- Anticipated start for working in the streams are after July 1 per Department of Environmental Conservation stream alteration permit.

**NORWICH TAP TA19(12) TIGERTOWN CULVERTS
CONSTRUCTION INSPECTION
CONTRACT AGREEMENT**

Municipality of NORWICH

Agreement for Construction Inspection Services with

DuBois & King, Inc

THIS AGREEMENT is made this _____ day of February, 2022, by and between the municipality of NORWICH, hereinafter referred to as the MUNICIPALITY and DuBois & King, Inc., a Vermont corporation, with its principal place of business at 28 North Main Street, Randolph, Vermont, 05060, hereinafter referred to as the CONSULTANT.

The MUNICIPALITY wishes to employ the CONSULTANT for the purpose of providing oversight, inspection, and sampling/testing services during construction for the replacement of existing corrugated steel culverts with precast concrete structures along with related roadway and channel work. Culvert No.18 is located on Tigertown Road, 1.5 miles North of the junction with Vermont Route 14. Culvert No.22 is located on Tigertown Road, 1.7 Miles north of the junction with Vermont Route 14.

WHEREAS state and federal funds may participate in the cost of the services described in this Agreement pursuant to the provisions of Title 23, United States Code; and 23 Code of Federal Regulations which are incorporated herein by reference; and

WHEREAS the CONSULTANT is ready, willing, and able to perform the required services;

NOW THEREFORE, in consideration of these promises and the mutual covenants herein set forth, it is agreed by the parties hereto as follows:

1. SCOPE OF WORK

The CONSULTANT shall provide services necessary to ensure the successful completion of the construction project under consideration as set forth in the Request for Proposal/Qualifications and Scope of Services dated 12/3/2021 (Attachment A), the CONSULTANT's Technical Proposal (Attachment B) and Cost Proposal (Attachment C) both dated January 21, 2022, and the "Specifications for Contractor Services" dated 2019 (Attachment D); all of which are incorporated herein and made a part of this Agreement.

Should it become necessary for the CONSULTANT to procure sub-consultant services, this selection will be subject to approval. It is expected that any solicitations by the CONSULTANT will include reference to the Vermont Agency of Transportation's Disadvantaged Business Enterprises Policy.

2. BEGINNING OF WORK AND TERMINATION

This Agreement shall be effective upon execution and shall be completed on or before: 10/1/2022.

3. THE AGREEMENT FEE

A. General. The MUNICIPALITY agrees to pay the CONSULTANT and the CONSULTANT agrees to accept as full compensation for performance of all services and expenses encompassed under this Agreement, the cost to the CONSULTANT in accordance with the Cost Proposal (Attachment C).

B. Maximum Limiting Amount. The total amount to be paid to the CONSULTANT shall be made on a Time and Materials Basis in accordance with the attached Cost Proposal (Attachment C) with an estimated not to exceed Seventy-Nine Thousand, Two Hundred and Four Dollars (\$79,204.00), unless otherwise amended in writing by the two parties.

4. PAYMENT PROCEDURES

Invoices shall be submitted to Rita Seto, TRORC, Municipal Project Manager at rseto@trorc.org or 128 King Farm Road, Woodstock, Vermont, at an interval not to exceed once per month. The MUNICIPALITY agrees to pay the invoices within thirty (30) days of receipt.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first written above.

DUBOIS & KING, INC.
28 NORTH MAIN STREET
RANDOLPH, VERMONT 05060

By: _____
Charles K. Goodling, PE

Title: President

TOWN OF NORWICH
300 MAIN STREET
NORWICH, VERMONT 05055

By: _____
Rod Francis

Title: Town Manager

Date: _____

Enclosures:

- Request for Proposal / Qualifications and Scope of Services
- Technical and Cost Proposal
- Certificate of Insurance
- Specifications for Contractor Services (Local Projects Guidebook Appendix E)
- At-the-Ready (ATR) Consultant Selection Form (*if procured through the ATR process*)
- Conflict of Interest Form
- Debarment and Non-Collusion Form
- Certification for Federal-Aid Contracts (DOT Form 272-040 EF)
- Certification Regarding Lobbying
- Contractor’s EEO Certification Form (CA-109)
- Worker Classification Compliance Requirements (Self-Reporting and Subcontractor Reporting)

**Construction Inspection Services
Norwich, Vermont**

**Norwich Tigertown Culverts TAP TA19(12)
January 21, 2022
Attachment B**

Introduction and Project Understanding

The Town of Norwich, Vermont, has requested construction phase support services from DuBois & King during construction to replace two (2) existing steel culverts with precast concrete structures on Tigertown Road as follows: Culvert No. 18 is located 1.5 miles north of the junction with VT Route 14, and; Culvert No. 22 is located 1.7 miles north of the junction with VT Route 14. The work includes culvert replacements, additional roadway and channel work, and incidental items. The project is being developed through the VTrans Municipal Assistance Bureau (MAB).

Based on input from the Municipal Project Manager, an initial review of the contract documents, and experience on other MAB projects, D&K has developed the following scope of work to accomplish the requested services in accordance with MAB procedures.

Scope of Work

Task 1: Administration

- D&K will serve as the primary contact representing the Town.
- Our team will maintain communication with the MPM on a regular basis.
- D&K will coordinate with the municipality, Design Engineer, and construction contractor.
- Our team will review and have a thorough understanding of contract plans, specifications, estimates, and contract special provisions.
- D&K will coordinate, schedule and oversee the pre-construction conference. We will coordinate, schedule and attend the Final Inspection and other job-related meetings.
- D&K will check that the contractor has contacted Dig Safe for the project.
- D&K will prepare daily field reports, including quantities for the project.
- Our team will maintain a photographic record of the progress of construction, annotating photos to indicate content and context, including the date. This photographic record will be available for reference by the MPM, Design Engineer, state or federal representatives, and municipal representatives.
- D&K will accompany the MPM and municipal representatives on visits to the project.
- D&K will participate once every two weeks in regularly scheduled construction status meetings with the contractor, MPM, Design Engineer, state or federal representatives and municipal representatives.
- We will report immediately any unusual occurrences and accidents occurring within the project limits to the MPM and the Design Engineer.

- D&K will calculate and verify the final contract quantities for the project.
- D&K will review and submit to the Town, or Design Engineer, if required by the Town, any suggestions or requests made by the contractor to change or modify any requirements of the plans or contract documents. We will review and submit any change orders required for the project, including coordination with the contractor, municipality and design consultant, if needed. Change order responsibilities include preparation of an independent cost estimate for items or work not included in the original contract unit prices.
- D&K will receive certificates, computations, and reference materials submitted by the contractor. We will maintain files on the project site of items submitted by the contractor and for work provided on behalf of the municipality.
- Our team will prepare a contractor's progress payment estimate on a biweekly basis.
- We will issue a Certificate of Substantial Completion at the appropriate time.
- D&K will provide certification to the municipality and VTrans that this project was constructed as designed, was subject to appropriate and necessary revisions during construction, and is in conformance with project specifications such that necessary contract provisions were fully complied with.

Anticipated deliverables associated with Task 1:

- Agenda and minutes associated with the pre-construction meeting.
- Copies of daily field reports prepared by D&K's Construction Inspector.
- Listing of installed quantities.
- Photographic record of construction activities.
- Agenda and minutes associated with biweekly construction status meetings.
- Preparation of approved change orders with necessary documentation attached.
- Preparation of biweekly contractor's progress payment estimates.
- Issue Certificate of Substantial Completion.
- Issue Certificate of Final Completion.
- Certify that the project was constructed as designed and in conformance with contract provisions.

Task 2: Construction Observation

- D&K will maintain a presence on the projects during times when contractor and subcontractor activities are underway.
- D&K will check that the contractor is in compliance with construction contract requirements; Town permits and ordinances; property rights agreements; erosion and sediment control; stormwater management plans; state permits, regulations and statutes; and federal regulations and statutes. D&K will exercise the engineer's authority as provided in the contract documents and report immediately any deviations to the MPM.
- D&K will observe material sources and waste, borrow and staging areas with due regard to approval/disapproval from the VTrans Environmental Section.

- Our team will track utility relocation and plotting of final facility locations on the final as-built plans (if any).
- We will provide erosion control monitoring in accordance with applicable permits.
- D&K will review and verify traffic control activities.
- D&K will prepare final as-built plans by marking up a set of contract plans.
- Our team will check that completed work complies with the plans and specifications and is true to line and grade.
- D&K is knowledgeable of safety requirements and provides personal protective equipment for team members to wear when on the project site.
- D&K staff have the necessary equipment, tools, and supplies needed to carry out the required duties.
- D&K will inspect the completed work with a contractor's representative and the MPM when the contractor claims substantial completion and will record a list of items to be corrected or still completed.

Anticipated deliverables associated with Task 2:

- A report of any deviations from the contract documents.
- Preparation of record drawings by marking up a set of the contract plans by hand.
- Preparation of a punch list to accompany the Certificate of Substantial Completion.

Task 3: Materials Testing

- D&K will check that materials and equipment are fabricated and tested in accordance with contract documents in advance of installation and will verify that the independent laboratory is performing preliminary process control tests on material samples in accordance with Inspection Level 2 of VTrans Quality Assurance Program (QAP) and Materials Sampling Manual (MSM). We will review the test reports and certificates and forward to the MPM for a decision on acceptability.
- D&K will check that the materials submitted as pre-approved are on the current VTrans Pre-Approved Materials List on the List of Materials with Advance Certification.
- Our team will record materials certifications in accordance with VTrans procedures.
- D&K will engage the services of testing subcontractor S. W. Cole Engineering to provide the required materials testing, which includes compaction testing of granular materials and granular borrow placed at the site.

Anticipated deliverables associated with Task 3:

- Copies of test reports prepared by S.W. Cole Engineering.

Task 4: Verify Compliance with EEO/Contractor and Labor Compliance

- D&K will review certified payrolls, conduct interviews with a sampling of contractor/subcontractor employees, collect information regarding conformance with prompt pay requirements, coordinate with the VTrans as necessary, and follow up with the contractor regarding any corrective actions, as required by VTrans.

Anticipated deliverables associated with Task 4:

- D&K will review and save copies of the Certified Payroll as submitted by the contractor.
- D&K will provide one or more interviews with contractor employees in an effort to verify pay rates.

Proposed Schedule

A construction start date and further details of construction activities/sequencing will be available once a contractor has been selected and a detailed schedule has been submitted. Submission of the schedule typically occurs at the Pre-Construction Conference. D&K is prepared to start work immediately and in accordance with the schedule that is identified by the selected contractor.

Based on discussions with the Design Engineer and the MPM, and a review of the contract documents, D&K has prepared a budget for construction services based on a project duration of fourteen (14) weeks, which presumably will occur in the June through September 2022 timeframe. The following summarizes our approach to identifying the anticipated level-of-effort associated with construction observation:

- Week 1 – Construction Start-up Phase: 16-hours per week
- Weeks 2 through 13 – Active Construction Phase: 40-hours per week
- Week 14 – Construction Completion Phase: 16-hours per week

Accordingly, a total of 512 hours of on-site construction observation services has been provided.

Estimated Labor Hours and Fees

D&K's summary of estimated labor hours by task and proposed fee based on the above scope of work and assumptions follows.

Town of Norwich, Vermont
 Norwich Tigertown Culverts TAP TA19(12)
 Construction Inspection Services 14 WEEK DURATION
 21-Jan-22
 Attachment C



Project Phases & Tasks	Labor Categories									
	Contract Manager	Construction Manager	Construction Inspector	Civil Engineer	Environ. Engineer/Planner	Survey Chief	Survey Tech	2-Person Survey Crew	Admin. Support	Total Hours
Task 1: Administration										
1 Act as Primary Contact for All Project Parties		16	*							16
2 Maintain Communications with MPM		16								16
3 Project Coordination		6	*							6
4 Review Contract Documents		2	2							4
5 Attend Pre-Construction Mtg and Final Inspection		10	4							14
6 Make Sure Contractor Calls Dig Safe			*							0
7 Prepare Daily Reports w/ Quantities		4	*							4
8 Maintain Photographic Record		4	*							4
9 Accompany Project Representatives on Site Visits			*							0
10 Participate in Bi-Weekly Construction Status Meetings (8)		32	*							32
11 Report Unusual Occurrences and Accidents			*							0
12 Calculation and Verification of Final Quantities			*							0
13 Review Suggested Changes by the Contractor			*							0
14 Receive and File Contractor Submitted Materials		2	*							2
15 Review Contractor Payment Requests (assume 8 pay requests)		8	*							8
16 Issue Substantial Completion Certificate		1	*							1
17 Provide Certificate that Project Conforms to Requirements		1	*							1
* Hours included in Task 2 below										
Task 2: Construction Inspection										
Item 1 through Item 11										
Assume:										
Start-Up Period, 1 week at 16 hours			16							16
Active Construction Period, 12 weeks at 40 hours/wk			480							480
Completion Period, 1 week at 16 hours			16							16
Task 3: Materials and Equipment Testing										
Coordinate/Monitor Project Testing Requirement and Reporting (Items 1 through 4)										
* Included in hours for Task 2 above										
(see testing subconsultant budget allowance below and accompanying rate schedule)										
Task 4: Oversee that the Contractor is in Compliance with EEO & Labor Compliance Requirements										
Item 1										
* Included in hours for Task 2 above										
Total Hours: 0 126 518 0 0 0 0 0 0 644										
Total Hours: 0 126 518 0 0 0 0 0 0 644										
Hourly Rate: \$0.00 \$160.00 \$95.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$55.00										
Labor Cost: \$0 \$20,160 \$49,210 \$0 \$0 \$0 \$0 \$0 \$0 \$69,370										
Direct Expenses										
I. Subsistence										
Transportation:	Vehicles	8,000	Miles @	\$0.585	/ Mile =	\$4,680				
			Travel-Air / Ground / Parking Allowance =	\$0						
Meals:	Partial Per Diem	0	Days @	\$6.00	/ Day =	\$0				
	Full Per Diem	0	Days @	\$25.00	/ Day =	\$0				
Rooms & Lodging:	Hotel	0	Days @	\$70.00	/ Day =	\$0				
									Subsistence Total =	\$4,680
II. Support Expenses										
									Telephone / Fax =	\$25
									Postage =	\$25
									Reproduction =	\$25
									Copying =	\$25
									Support Total =	\$100
III. Subcontractors										
									Testing Budget (SW Cole) =	\$4,000
									Subcontractor Total =	\$4,000
IV. Miscellaneous Expenses										
									Computer Charges =	\$0
									Plotting Charges =	\$0
									Internet Service =	\$0
									Miscellaneous =	\$0
									Miscellaneous Total =	\$0
									Total Direct Expenses =	\$8,780
									Administrative Fee =	\$1,054
									Total Cost =	\$9,834
Summary of Engineering Fees										
									Labor Fee =	\$69,370
									Reimbursable Expenses =	\$9,834
									Total Fee =	\$79,204
NOTE:										
A significant portion of this cost proposal is for the Construction Inspector's services on-site. Based on the schedule outlined in the proposal, we have established a budget for the Construction Inspector based on the following assumptions:										
- 14 week construction period										
- Start-Up: 1 week @ 16 hrs										
- Active Construction: 12 weeks @ 40 hrs/wk										
- Completion: 1 week @ 16 hrs										
- Total Hours for Construction Inspector On-Site = 512 hours										
If the Contractors schedule requires that additional Construction Inspector on-site time is necessary, we will coordinate with the MPM and provide additional coverage at a rate of \$95/hr. A \$4,000 BUDGET is provided for testing. If additional costs become required to comply with all testing requirements, we will bring this to the attention of the MPM and discuss how to proceed.										



Stantec Consulting Services Inc.
193 Tilley Drive, Suite 101, South Burlington VT 05403-7824

February 15, 2022
File: 179450051

Attention: Rita Seto, Municipal Project Manager
TRORC
128 King Farm Dr
Woodstock, VT 05091

Dear Rita,

Reference: Norwich TA TAP19(12) Bid Analysis

Bids for the above referenced project were opened and publicly read aloud on Tuesday, February 8th, at 3:00 PM. In accordance with VTrans protocol, Stantec has analyzed these bids and we are pleased to present the following findings and recommendations.

1. Six contractors (CCS Constructors, Hebert Excavation, Kirk Fenoff & Son Excavating, L&M Service Contractors, and Neil H. Daniels) submitted base bids of \$743,000.00, \$558,655.00 \$414,176.10, \$497,040.00, \$624,785.00 and \$417,327.15 respectively. The FHWA guidance says that competition is adequate when the low bid does not exceed 110% of the Engineer's estimate when there are three bidders. The apparent low bid is 89% of the Engineer's estimate.
2. The bid packages of all six bidders were reviewed to determine if all the required forms were submitted. It was found that the bids that were received included the following required documents: Bid Proposal Form; Bid Bond; Debarment and Non-Collusion Affidavit, VTrans pre-qualifications and Contractor's EEO Certification.
3. The required forms were examined to determine if they were properly completed. No errors were found in Kirk Fenoff & Son Excavating's forms.

The bid included the required signatures and acknowledged receipt of all addenda.

4. Kirk Fenoff & Son Excavating, LLC is the lowest qualified bidder. Their bid was analyzed to identify "unbalanced items". As noted in the VTrans LTF guidebook, "Bids can be unbalanced in two different ways: materially and mathematically. Mathematically unbalanced bids are individual price quotations that do not reasonably reflect actual costs. Materially unbalanced bids are ones that generate doubt that the award would result in the lowest ultimate cost."

To check for unbalanced bids, it is standard practice to review items where the engineer's bid price and contractors bid price differ by 1% of the total bid amount. Guidance also



February 15, 2022
Rita Seto, Municipal Project Manager
Page 2 of 2

Reference: Norwich TAP TA19(12) Bid Analysis

states to evaluate a total value of items that equal greater than 80% of the absolute value of the differences between the Engineer's estimated costs and the Low Bid costs. For this bid, those items that differed by 2.0% of the bid price totaled greater 80% of the total variance, so checking additional items is not necessary. Please refer to the attached spreadsheet for Stantec's detailed analysis of "unbalanced items". In summary, the bid from Kirk Fenoff & Son Excavating, is not mathematically or materially unbalanced and offers no advantage to the contractor or disadvantage to the Town of Norwich

Based on our analysis of the bid submitted, we recommend that the Town of Norwich award the contract to Kirk Fenoff & Son Excavating, LLC for the bid amount of \$414,176.10. Please contact us if you have questions regarding our analysis and recommendation. We will be happy to meet with you at your convenience to discuss this further.

Regards,

STANTEC CONSULTING SERVICES INC.

Israel Maynard, PE
Associate, Transportation
Phone: (802) 497-6415
Israel.Maynard@stantec.com

Attachment: Bid Tabulation Spreadsheet
Analysis of Unbalanced Items
Bid Checklists

c. Scott Gurley, VTrans

VTrans Concurrence of Recommendation

DocuSigned by:
Scott Gurley
CB7E6CB564314B0...

2/16/2022

Scott Gurley, VTrans Project Manager

Date

DocuSigned by:
Scott Robertson
FF47B6347D104EA...

2/16/2022

TOWN OF NORWICH
NORWICH CULVERTS TAP TA19(12)

Prepared by: I. Maynard
 Checked by: D. Youlen

Bid Opening Date: February 8, 2022
 Stantec Project No. 179450051

Bid Item	Description Of Item	Unit	Quantity	CCS Constructors, Inc.		Hebert Excavation Corporation		Kirk Fenoff & Son Excavating		L & M Service Constructors, Inc.		Neil H. Daniels, Inc.		Northwoods Excavating, Inc.	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
201.10	CLEARING AND GRUBBING, INCLUDING INDIVIDUAL TREES AND STUM	LS	1	\$15,000.00	\$15,000.00	\$25,000.00	\$25,000.00	\$5,500.00	\$5,500.00	\$3,500.00	\$3,500.00	\$25,000.00	\$25,000.00	\$2,541.50	\$2,541.50
203.15	COMMON EXCAVATION	CY	167	\$25.00	\$4,175.00	\$25.00	\$4,175.00	\$40.00	\$6,680.00	\$20.00	\$3,340.00	\$25.00	\$4,175.00	\$58.95	\$9,844.65
203.16	SOLID ROCK EXCAVATION	CY	56	\$200.00	\$11,200.00	\$200.00	\$11,200.00	\$400.00	\$22,400.00	\$175.00	\$9,800.00	\$25.00	\$1,400.00	\$250.00	\$14,000.00
203.25	CHANNEL EXCAVATION OF EARTH	CY	60	\$25.00	\$1,500.00	\$40.00	\$2,400.00	\$40.00	\$2,400.00	\$25.00	\$1,500.00	\$25.00	\$1,500.00	\$48.75	\$2,925.00
203.26	CHANNEL EXCAVATION OF ROCK	CY	60	\$200.00	\$12,000.00	\$250.00	\$15,000.00	\$400.00	\$24,000.00	\$175.00	\$10,500.00	\$150.00	\$9,000.00	\$250.00	\$15,000.00
204.22	TRENCH EXCAVATION OF EARTH, EXPLORATORY (N.A.B.I.)	CY	1	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
204.25	STRUCTURE EXCAVATION	CY	765	\$27.00	\$20,655.00	\$25.00	\$19,125.00	\$35.00	\$26,775.00	\$20.00	\$15,300.00	\$100.00	\$76,500.00	\$46.30	\$35,419.50
204.30	GRANULAR BACKFILL FOR STRUCTURES	CY	400	\$100.00	\$40,000.00	\$45.00	\$18,000.00	\$45.00	\$18,000.00	\$32.00	\$12,800.00	\$75.00	\$30,000.00	\$54.12	\$21,648.00
301.35	SUBBASE OF DENSE GRADED CRUSHED STONE	CY	165	\$60.00	\$9,900.00	\$50.00	\$8,250.00	\$60.00	\$9,900.00	\$42.00	\$6,930.00	\$75.00	\$12,375.00	\$26.33	\$4,344.45
401.10	AGGREGATE SURFACE COURSE	CY	60	\$50.00	\$3,000.00	\$50.00	\$3,000.00	\$45.00	\$2,700.00	\$42.00	\$2,520.00	\$75.00	\$4,500.00	\$74.10	\$4,446.00
514.10	WATER REPELLENT, SILANE	GAL	10	\$75.00	\$750.00	\$100.00	\$1,000.00	\$80.00	\$800.00	\$125.00	\$1,250.00	\$100.00	\$1,000.00	\$190.90	\$1,909.00
529.15	REMOVAL OF STRUCTURE (48" CMP)	EACH	1	\$24,000.00	\$24,000.00	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00	\$2,500.00	\$2,500.00	\$10,000.00	\$10,000.00	\$1,150.00	\$1,150.00
529.15	REMOVAL OF STRUCTURE (72"X48" CMP)	EACH	1	\$17,510.00	\$17,510.00	\$3,500.00	\$3,500.00	\$5,000.00	\$5,000.00	\$4,000.00	\$4,000.00	\$20,000.00	\$20,000.00	\$1,725.00	\$1,725.00
540.10	PRECAST CONCRETE STRUCTURE (13'-0"X6'-0"X36"X0" BOX)	LS	1	\$177,000.00	\$177,000.00	\$147,500.00	\$147,500.00	\$95,000.00	\$95,000.00	\$146,000.00	\$146,000.00	\$135,000.00	\$135,000.00	\$121,867.80	\$121,867.80
540.10	PRECAST CONCRETE STRUCTURE (10'-0"X6'-0"X62"X0" BOX)	LS	1	\$165,000.00	\$165,000.00	\$117,000.00	\$117,000.00	\$75,000.00	\$75,000.00	\$123,500.00	\$123,500.00	\$125,000.00	\$125,000.00	\$96,542.50	\$96,542.50
613.06	STONE FILL, STREAM BED MATERIAL (E-STONE TYPE 2)	CY	150	\$125.00	\$18,750.00	\$65.00	\$9,750.00	\$60.00	\$9,000.00	\$60.00	\$9,000.00	\$75.00	\$11,250.00	\$55.49	\$8,323.50
613.11	STONE FILL, TYPE II	CY	90	\$55.00	\$4,950.00	\$50.00	\$4,500.00	\$60.00	\$5,400.00	\$55.00	\$4,950.00	\$75.00	\$6,750.00	\$59.68	\$5,371.20
621.21	STEEL BEAM GUARDRAIL, GALVANIZED W/8 FEET POSTS	LF	15	\$35.00	\$525.00	\$53.00	\$795.00	\$50.00	\$750.00	\$51.00	\$765.00	\$50.00	\$750.00	\$52.90	\$793.50
621.207	STEEL BEAM GUARDRAIL, GALVANIZED/NESTED W/8 FEET POSTS	LF	100	\$50.00	\$5,000.00	\$64.00	\$6,400.00	\$60.00	\$6,000.00	\$61.00	\$6,100.00	\$60.00	\$6,000.00	\$63.25	\$6,325.00
621.60	ANCHOR FOR STEEL BEAM RAIL	EACH	2	\$3,000.00	\$6,000.00	\$1,280.00	\$2,560.00	\$1,500.00	\$3,000.00	\$1,230.00	\$2,460.00	\$1,300.00	\$2,600.00	\$1,282.25	\$2,564.50
630.10	UNIFORMED TRAFFIC OFFICERS	HR	16	\$60.00	\$960.00	\$100.00	\$1,600.00	\$70.00	\$1,120.00	\$80.00	\$1,280.00	\$75.00	\$1,200.00	\$80.50	\$1,288.00
630.15	FLAGGERS	HR	160	\$35.00	\$5,600.00	\$70.00	\$11,200.00	\$60.00	\$9,600.00	\$45.00	\$7,200.00	\$16.00	\$2,560.00	\$49.05	\$7,848.00
635.11	MOBILIZATION/DEMOLITION	LS	1	\$75,000.00	\$75,000.00	\$68,000.00	\$68,000.00	\$28,121.10	\$28,121.10	\$50,000.00	\$50,000.00	\$55,000.00	\$55,000.00	\$21,145.50	\$21,145.50
641.11	TRAFFIC CONTROL, ALL-INCLUSIVE	LS	1	\$30,000.00	\$30,000.00	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$2,300.00	\$2,300.00
649.31	GEOTEXTILE UNDER STONE FILL	SY	130	\$10.00	\$1,300.00	\$2.50	\$325.00	\$4.00	\$520.00	\$4.00	\$520.00	\$5.00	\$650.00	\$2.50	\$325.00
651.15	SEED	LB	10	\$30.00	\$300.00	\$10.00	\$100.00	\$11.00	\$110.00	\$25.00	\$250.00	\$10.00	\$100.00	\$47.15	\$471.50
651.18	FERTILIZER	LB	50	\$7.00	\$350.00	\$5.00	\$250.00	\$5.00	\$250.00	\$10.00	\$500.00	\$5.00	\$250.00	\$6.21	\$310.50
651.20	AGRICULTURAL LIMESTONE	TON	1	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$400.00	\$2,000.00	\$500.00	\$2,500.00	\$1,000.00	\$500.00	\$862.50	\$431.25
651.35	TOPSOIL	CY	40	\$55.00	\$2,200.00	\$60.00	\$2,400.00	\$100.00	\$4,000.00	\$40.00	\$1,600.00	\$75.00	\$3,000.00	\$46.12	\$1,844.80
651.40	GRUBBING MATERIAL	SY	125	\$20.00	\$2,500.00	\$10.00	\$1,250.00	\$5.00	\$625.00	\$20.00	\$2,500.00	\$10.00	\$1,250.00	\$11.32	\$1,415.00
653.01	EPSC PLAN	LS	1	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	\$3,000.00	\$3,000.00	\$4,000.00	\$4,000.00	\$3,500.00	\$3,500.00
653.02	MONITORING EPSC PLAN	HR	50	\$20.00	\$1,000.00	\$100.00	\$5,000.00	\$55.00	\$2,750.00	\$75.00	\$3,750.00	\$35.00	\$1,750.00	\$75.00	\$3,750.00
653.03	MAINTENANCE OF EPSC PLAN (N.A.B.I.)	LU	1	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
653.10	HAY MULCH	TON	1	\$1,000.00	\$500.00	\$300.00	\$150.00	\$400.00	\$200.00	\$1,000.00	\$500.00	\$1,000.00	\$500.00	\$1,127.00	\$563.50
653.20	ROLLED EROSION CONTROL PRODUCT, TYPE I	SY	500	\$2.50	\$1,250.00	\$6.00	\$3,000.00	\$1.50	\$750.00	\$2.50	\$1,250.00	\$3.00	\$1,500.00	\$3.84	\$1,920.00
653.45	FILTER BAG	EACH	2	\$1,000.00	\$2,000.00	\$500.00	\$1,000.00	\$500.00	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00	\$2,000.00	\$143.75	\$287.50
653.48	SILT FENCE, TYPE II	LF	50	\$10.00	\$500.00	\$5.00	\$250.00	\$6.00	\$300.00	\$5.00	\$250.00	\$25.00	\$1,250.00	\$8.17	\$408.50
653.50	BARRIER FENCE	LF	300	\$3.50	\$1,050.00	\$3.00	\$900.00	\$2.50	\$750.00	\$3.00	\$900.00	\$3.00	\$900.00	\$1.19	\$357.00
900.645	SPECIAL PROVISION (TEMPORARY RELOCATION OF STREAM)(CULVERT 22)	LS	1	\$35,000.00	\$35,000.00	\$15,000.00	\$15,000.00	\$7,500.00	\$7,500.00	\$2,250.00	\$22,500.00	\$25,000.00	\$25,000.00	\$5,922.50	\$5,922.50
900.645	SPECIAL PROVISION (TEMPORARY RELOCATION OF STREAM)(CULVERT 18)	LS	1	\$35,000.00	\$35,000.00	\$25,000.00	\$25,000.00	\$7,500.00	\$7,500.00	\$2,250.00	\$22,500.00	\$25,000.00	\$25,000.00	\$5,922.50	\$5,922.50
				TOTAL =	\$743,000.00	TOTAL =	\$558,655.00	TOTAL =	\$414,176.10	TOTAL =	\$497,040.00	TOTAL =	\$624,785.00	TOTAL =	\$417,327.15

NORWICH CULVERTS TAP TA19(12)
Bid Opening Date: February 8, 2022
ANALYSIS OF UNBALANCED ITEMS
PERFORMED BY STANTEC FOR THE TOWN OF NORWICH, VT

The purpose of this analysis is to help determine whether or not it is in the Town's best interest to award this Contract to the lowest responsive bidder. If a bid is unbalanced (materially or mathematically) then it may not be in the Town's best interest to award the Contract to that bidder. To check for unbalanced bids, it is standard practice to review items where the engineer's estimated item costs and the contractor's bid item cost differ by ± 1% of the total bid amount. Guidance also says to evaluate a total value of items that equal greater than 80% of the absolute value of the differences between the Engineer's estimated costs and the Low Bid costs. For this bid analysis, a threshold of 2.0% of the total bid amount was used. Using 2.0% resulted in the total costs evaluated being higher than the 80% guideline. The analyzed items (highlighted in yellow) are listed below with the engineer's opinion regarding acceptance the bid price.

ITEM NO.	ITEM DESCRIPTION	UNIT	BID QUANTITY	Engineer's Opinion of Probable Construction Cost		Kirk Fenoff & Son Excavating			
				UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	BID OVER/UNDER RUN	% OVER/UNDER RUN
203.15	SOLID ROCK EXCAVATION	CY	56	\$110.43	\$6,184.04	\$400.00	\$22,400.00	\$16,215.96	262.22%
<p><i>The low bid unit price is higher than the estimated unit price for this item. The additional bid unit prices were \$200, \$250, \$175, \$25 and \$250 with an average of \$208. The quantity was estimate at 25% of total common excavation. The estimated unit price likely underestimated the scope of work compared to the contractor's anticipated means and methods. The low bid unit price is the highest of all bidders but there is low risk of significant overrun. Recommend acceptance of the low bid unit price.</i></p>									
203.26	CHANNEL EXCAVATION ROCK	CY	60	\$50.00	\$3,000.00	\$400.00	\$24,000.00	\$21,000.00	700.00%
<p><i>The low bid unit price is higher than the estimated unit price for this item. The additional bid unit prices were \$200, \$250, \$175, \$125 and \$250 with an average of \$237.50. The quantity was estimate at 50% of total channel excavation. The estimated unit price likely underestimated the scope of work compared to the contractor's anticipated means and methods. The low bid unit price is the highest of all bidders but there is low risk of significant overrun. Recommend acceptance of the low bid unit price.</i></p>									
204.25	STRUCTURE EXCAVATION	CY	765	\$26.17	\$20,020.05	\$35.00	\$26,775.00	\$6,754.95	33.74%
<p><i>The low bid unit price is higher than the estimated unit price for this item. The additional bid unit prices were \$27, \$25, \$20, \$100 and \$46.30 with an average of \$42.22. The low bid unit price is in the range of the other bidders. The quantity has been verified and there is low risk of significant overrun. Recommend acceptance of the low bid unit price.</i></p>									
540.10	PRECAST CONCRETE STRUCTURE (13'-0"X6'-0"X36'-0" BOX)	LS	1	\$125,000.00	\$125,000.00	\$95,000.00	\$95,000.00	-\$30,000.00	-24.00%
<p><i>The low bid unit price is lower than the estimated unit price for this item. The additional bid unit prices were \$177k, \$147.5k, \$146k, \$135k and \$121.9k. The low bid unit price is the lowest of all bidders. Pricing on Concrete Structures can vary widely depending on supplier. Being a Lump Sum item, there is no risk of an overrun of this item. Recommend acceptance of the low bid unit price.</i></p>									
540.10	PRECAST CONCRETE STRUCTURE (10'-0"X6'-0"X62'-0" BOX)	LS	1	\$62,500.00	\$62,500.00	\$150,000.00	\$150,000.00	-\$75,000.00	-50.00%
<p><i>The low bid unit price is lower than the estimated unit price for this item. The additional bid unit prices were \$165k, \$117k, \$123.5k, \$125k and \$96.5k. The low bid unit price is the lowest of all bidders. Pricing on Concrete Structures can vary widely depending on supplier. Being a Lump Sum item, there is no risk of an overrun of this item. Recommend acceptance of the low bid unit price.</i></p>									
635.11	MOBILIZATION/DEMOBILIZATION	LS	1	\$46,000.00	\$46,000.00	\$28,121.10	\$28,121.10	-\$17,878.90	-38.87%
<p><i>The low bid unit price is lower than the estimated unit price for this item. The additional bid unit prices were \$75k, \$68k, \$50k, \$55 k and \$21.1k. The low bid unit price is in the range of the other bidders. The estimate price was based on 10% of total engineer's estimate. Being a Lump Sum item, there is no risk of an overrun of this item. Recommend acceptance of the low bid unit price.</i></p>									
641.11	TRAFFIC CONTROL, ALL-INCLUSIVE	LS	1	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	\$5,000.00	33.33%
<p><i>The low bid unit price is higher than the estimated unit price for this item. The additional bid unit prices were \$30k, \$10k, \$10k, \$15k and \$2.3k. The low bid unit price is in the range of the other bidders. Being a Lump Sum item, there is little risk of an overrun of this item. Recommend acceptance of the low bid unit price.</i></p>									

BID PRICE =	\$414,176.10
2.0% OF BID PRICE =	\$8,300.00

TOWN OF NORWICH
NORWICH CULVERTS TAP TA19(12)

Prepared by: I. Maynard
Checked by: D. Youlen
Date: 2/11/2022

Bid Opening Date: February 8, 2022
Stantec Project No. 179450051

Base Bid				Engineer's Estimate		Kirk Fenoff & Son Excavating		Difference b/t Unit Prices Compared to Total Bid (percent)	Difference b/t Unit Prices	Absolute Value of Difference	Percentage Difference b/t Engineer's and Contractor's Unit Price
Bid Item	Description Of Item	Unit	Quantity	Unit Price	Total Price	Unit Price	Total Price				
201.10	CLEARING AND GRUBBING, INCLUDING INDIVIDUAL TREES AND STUMPS	LS	1	\$5,000.00	\$5,000.00	\$5,500.00	\$5,500.00	-0.12%	\$500.00	\$500.00	10.00%
203.15	COMMON EXCAVATION	CY	167	\$24.39	\$4,073.13	\$40.00	\$6,680.00	-0.63%	\$2,606.87	\$2,606.87	64.00%
203.16	SOLID ROCK EXCAVATION	CY	56	\$110.43	\$6,184.08	\$400.00	\$22,400.00	-3.92%	\$16,215.92	\$16,215.92	262.22%
203.25	CHANNEL EXCAVATION OF EARTH	CY	60	\$20.00	\$1,200.00	\$40.00	\$2,400.00	-0.29%	\$1,200.00	\$1,200.00	100.00%
203.26	CHANNEL EXCAVATION OF ROCK	CY	60	\$50.00	\$3,000.00	\$400.00	\$24,000.00	-5.07%	\$21,000.00	\$21,000.00	700.00%
204.22	TRENCH EXCAVATION OF EARTH, EXPLORATORY (N.A.B.I.)	CY	1	\$75.00	\$75.00	\$75.00	\$75.00	0.00%	\$0.00	\$0.00	0.00%
204.25	STRUCTURE EXCAVATION	CY	765	\$26.17	\$20,020.05	\$35.00	\$26,775.00	-1.63%	\$6,754.95	\$6,754.95	33.74%
204.30	GRANULAR BACKFILL FOR STRUCTURES	CY	400	\$44.44	\$17,776.00	\$45.00	\$18,000.00	-0.05%	\$224.00	\$224.00	1.26%
301.35	SUBBASE OF DENSE GRADED CRUSHED STONE	CY	165	\$46.82	\$7,725.30	\$60.00	\$9,900.00	-0.53%	\$2,174.70	\$2,174.70	28.15%
401.10	AGGREGATE SURFACE COURSE	CY	60	\$51.79	\$3,107.10	\$45.00	\$2,700.00	0.10%	-\$407.10	\$407.10	-13.10%
514.10	WATER REPELLENT, SILANE	GAL	10	\$77.83	\$778.31	\$80.00	\$800.00	-0.01%	\$21.69	\$21.69	2.79%
529.15	REMOVAL OF STRUCTURE (48" CMP)	EACH	1	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.00%	\$0.00	\$0.00	0.00%
529.15	REMOVAL OF STRUCTURE (72"X48" CMP)	EACH	1	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.00%	\$0.00	\$0.00	0.00%
540.10	PRECAST CONCRETE STRUCTURE (13'-0"X6'-0"X36"X0" BOX)	LS	1	\$125,000.00	\$125,000.00	\$95,000.00	\$95,000.00	7.24%	-\$30,000.00	\$30,000.00	-24.00%
540.10	PRECAST CONCRETE STRUCTURE (10'-0"X6'-0"X62"X0" BOX)	LS	1	\$150,000.00	\$150,000.00	\$75,000.00	\$75,000.00	18.11%	-\$75,000.00	\$75,000.00	-50.00%
613.06	STONE FILL, STREAM BED MATERIAL (E-STONE TYPE 2)	CY	150	\$59.22	\$8,883.45	\$60.00	\$9,000.00	-0.03%	\$116.55	\$116.55	1.31%
613.11	STONE FILL, TYPE II	CY	90	\$61.61	\$5,544.45	\$60.00	\$5,400.00	0.03%	-\$144.45	\$144.45	-2.61%
621.21	STEEL BEAM GUARDRAIL, GALVANIZED W/8 FEET POSTS	LF	15	\$23.80	\$356.93	\$50.00	\$750.00	-0.09%	\$393.08	\$393.08	110.13%
621.21	STEEL BEAM GUARDRAIL, GALVANIZED/NESTED W/8 FEET POSTS	LF	100	\$23.40	\$2,340.00	\$60.00	\$6,000.00	-0.88%	\$3,660.00	\$3,660.00	156.41%
621.60	ANCHOR FOR STEEL BEAM RAIL	EACH	2	\$1,015.91	\$2,031.81	\$1,500.00	\$3,000.00	-0.23%	\$968.19	\$968.19	47.65%
630.10	UNIFORMED TRAFFIC OFFICERS	HR	16	\$81.75	\$1,307.92	\$70.00	\$1,120.00	0.05%	-\$187.92	\$187.92	-14.37%
630.15	FLAGGERS	HR	160	\$36.03	\$5,764.32	\$60.00	\$9,600.00	-0.93%	\$3,835.68	\$3,835.68	66.54%
635.11	MOBILIZATION/DEMobilIZATION	LS	1	\$46,000.00	\$46,000.00	\$28,121.10	\$28,121.10	4.32%	-\$17,878.90	\$17,878.90	-38.87%
641.11	TRAFFIC CONTROL, ALL-INCLUSIVE	LS	1	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	-1.21%	\$5,000.00	\$5,000.00	33.33%
649.31	GEOTEXTILE UNDER STONE FILL	SY	130	\$4.23	\$549.64	\$4.00	\$520.00	0.01%	-\$29.64	\$29.64	-5.39%
651.15	SEED	LB	10	\$13.79	\$137.92	\$11.00	\$110.00	0.01%	-\$27.92	\$27.92	-20.24%
651.18	FERTILIZER	LB	50	\$5.44	\$272.00	\$5.00	\$250.00	0.01%	-\$22.00	\$22.00	-8.09%
651.20	AGRICULTURAL LIMESTONE	TON	1	\$836.47	\$418.23	\$400.00	\$200.00	0.05%	-\$218.23	\$218.23	-52.18%
651.35	TOPSOIL	CY	40	\$60.17	\$2,406.96	\$100.00	\$4,000.00	-0.38%	\$1,593.04	\$1,593.04	66.18%
651.40	GRUBBING MATERIAL	SY	125	\$13.54	\$1,692.13	\$5.00	\$625.00	0.26%	-\$1,067.13	\$1,067.13	-63.06%
653.01	EPSC PLAN	LS	1	\$3,000.00	\$3,000.00	\$5,000.00	\$5,000.00	-0.48%	\$2,000.00	\$2,000.00	66.67%
653.02	MONITORING EPSC PLAN	HR	50	\$36.65	\$1,832.70	\$55.00	\$2,750.00	-0.22%	\$917.30	\$917.30	50.05%
653.03	MAINTENANCE OF EPSC PLAN (N.A.B.I.)	LU	1	\$500.00	\$500.00	\$500.00	\$500.00	0.00%	\$0.00	\$0.00	0.00%
653.10	HAY MULCH	TON	1	\$963.16	\$481.58	\$400.00	\$200.00	0.07%	-\$281.58	\$281.58	-58.47%
653.20	ROLLED EROSION CONTROL PRODUCT, TYPE I	SY	500	\$2.88	\$1,437.50	\$1.50	\$750.00	0.17%	-\$687.50	\$687.50	-47.83%
653.45	FILTER BAG	EACH	2	\$338.60	\$677.20	\$500.00	\$1,000.00	-0.08%	\$322.80	\$322.80	47.67%
653.48	SILT FENCE, TYPE II	LF	50	\$6.34	\$316.95	\$6.00	\$300.00	0.00%	-\$16.95	\$16.95	-5.35%
653.50	BARRIER FENCE	LF	300	\$2.94	\$882.60	\$2.50	\$750.00	0.03%	-\$132.60	\$132.60	-15.02%
900.645	SPECIAL PROVISION (TEMPORARY RELOCATION OF STREAM)(CULVERT 22)	LS	1	\$5,000.00	\$5,000.00	\$7,500.00	\$7,500.00	-0.60%	\$2,500.00	\$2,500.00	50.00%
900.645	SPECIAL PROVISION (TEMPORARY RELOCATION OF STREAM)(CULVERT 18)	LS	1	\$5,000.00	\$5,000.00	\$7,500.00	\$7,500.00	-0.60%	\$2,500.00	\$2,500.00	50.00%
				TOTAL =	\$465,773.26	TOTAL =	\$414,176.10			\$195,457.13	

2.0% of total \$8,300.00

80% of variance \$156,365.70

Sum of items with variance over 2% of total \$160,094.82

NOTICE OF AWARD

Project Name/Number: Norwich Tigertown Culverts - TAP TA19(12)

Description of Work: The replacement of existing corrugated steel culverts with precast concrete structures along with related roadway and channel work. Culvert No.18 is located on Tigertown Road, 1.5 miles north of junction with VT Route 14. Culvert No. 22 is located on Tigertown Road, 1.7 miles north of the junction with VT Route 14.

The Owner has considered the Bid submitted by you for the above described WORK in response to its invitation to Bid and Instructions to Bidders.

You are hereby notified that your Bid has been accepted in the amount of \$ 414,176.10.

You are required by the Instructions to Bidders to execute the contract and provide the Performance Bond, Payment Bond, and certificate of insurance within 15 calendar days from the date of this Notice of Award.

Failure to comply with these conditions will result in the annulment of this award and/or forfeiture of the proposal guarantee/bid bond.

You are required to return an acknowledged copy of this Notice of Award to the Owner.

Dated this ____ day of _____, 2022__

Town of Norwich, Vermont

Name Rod Francis

Title Town Manager

Signature _____

ACCEPTANCE OF NOTICE

Receipt of the above Notice of Award is hereby acknowledged this ____ day of _____, the 2022__

By _____ Name: _____
(Signature)

Title _____



Stantec Consulting Services Inc.
193 Tilley Drive, Suite 101, South Burlington VT 05403-7824

February 15, 2022
File: 179450051

Attention: Rod Francis, Town Manager

Town of Norwich VT
300 Main Street
Norwich, VT 05055

Dear Rod,

Reference: Route 132 Culvert Replacement Bid Analysis

Bids for the above referenced project were opened and publicly read aloud on Tuesday, February 8th, at 3:00 PM. Stantec has analyzed these bids and we are pleased to present the following findings and recommendations.

1. Seven contractors (Avery Excavating, CCS Constructors, Hebert Excavation, Kirk Fenoff & Son Excavating, L&M Service Contractors, Neil H. Daniels and Northwoods Excavating) submitted base bids of \$249,999.00, \$403,545.00, \$308,460.50 \$216,583.74, \$276,531.00, \$263,131.00 and \$248,835.54 respectively. The FHWA guidance says that competition is adequate when the low bid does not exceed 110% of the Engineer's estimate when there are three bidders or more. The apparent low bid is 80% of the Engineer's estimate.
2. The bid packages of all seven bidders were reviewed to determine if all the required forms were submitted. It was found that the bids that were received included the following required documents: Bid Proposal Form; Bid Bond, and VTrans pre-qualifications.
3. The required forms were examined to determine if they were properly completed. No errors were found in Kirk Fenoff & Son Excavating's forms.

The bid included the required signatures and acknowledged receipt of all addenda.

4. Kirk Fenoff & Son Excavating, LLC is the lowest qualified bidder. Their bid was analyzed to identify "unbalanced items". Bids can be unbalanced in two different ways: materially and mathematically. Mathematically unbalanced bids are individual price quotations that do not reasonably reflect actual costs. Materially unbalanced bids are ones that generate doubt that the award would result in the lowest ultimate cost.

To check for unbalanced bids, it is standard practice to review items where the engineer's bid price and contractors bid price differ by 1% of the total bid amount. Guidance also states to evaluate a total value of items that equal greater than 80% of the absolute value of the differences between the Engineer's estimated costs and the Low Bid costs. For this



February 15, 2022
Rod Francis, Town Manager
Page 2 of 2

Reference: Route 132 Culvert Replacement Bid Analysis

bid, those items that differed by 2.0% of the bid price totaled greater 80% of the total variance, so checking additional items is not necessary. Please refer to the attached spreadsheet for Stantec's detailed analysis of "unbalanced items". In summary, the bid from Kirk Fenoff & Son Excavating, is not mathematically or materially unbalanced and offers no advantage to the contractor or disadvantage to the Town of Norwich

Based on our analysis of the bid submitted, we recommend that the Town of Norwich award the contract to Kirk Fenoff & Son Excavating, LLC for the bid amount of \$216,583.74. Please contact us if you have questions regarding our analysis and recommendation. We will be happy to meet with you at your convenience to discuss this further.

Regards,

STANTEC CONSULTING SERVICES INC.

A handwritten signature in blue ink, appearing to read "Israel Maynard".

Israel Maynard, PE
Associate, Transportation
Phone: (802) 497-6415
Israel.Maynard@stantec.com

Attachment: Bid Tabulation Spreadsheet
Analysis of Unbalanced Items

TOWN OF NORWICH
 NORWICH ROUTE 132 CULVERT REPLACEMENT

Prepared by: I. Maynard
 Checked by: D. Youlen

Bid Opening Date: February 8, 2022
 Stantec Project No. 179450231

Bid Item	Description Of Item	Unit	Quantity	Avery Excavation, Inc.		CCS Constructors, Inc.		Hebert Excavation Corporation		Kirk Fenoff & Son Excavating		L & M Service Constructors, Inc.		Neil H. Daniels, Inc.		Northwoods Excavating, Inc.	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
201.10	CLEARING AND GRUBBING, INCLUDING INDIVIDUAL TREES AND STUMPS	LS	1	\$2,500.00	\$2,500.00	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$5,000.00	\$5,000.00	\$3,500.00	\$3,500.00	\$2,500.00	\$2,500.00	\$2,587.50	\$2,587.50
203.15	COMMON EXCAVATION	CY	150	\$20.00	\$3,000.00	\$20.00	\$3,000.00	\$25.00	\$3,750.00	\$40.00	\$6,000.00	\$20.00	\$3,000.00	\$25.00	\$3,750.00	\$63.33	\$9,499.50
203.27	CHANNEL EXCAVATION OF ROCK	CY	25	\$28.00	\$700.00	\$20.00	\$500.00	\$40.00	\$1,000.00	\$40.00	\$1,000.00	\$50.00	\$1,250.00	\$25.00	\$625.00	\$40.79	\$1,019.75
204.25	STRUCTURE EXCAVATION	CY	240	\$20.00	\$4,800.00	\$25.00	\$6,000.00	\$25.00	\$6,000.00	\$35.00	\$8,400.00	\$20.00	\$4,800.00	\$50.00	\$12,000.00	\$79.16	\$18,998.40
204.30	GRANULAR BACKFILL FOR STRUCTURES	CY	175	\$68.00	\$11,900.00	\$85.00	\$14,875.00	\$50.00	\$8,750.00	\$38.00	\$6,650.00	\$35.00	\$6,125.00	\$65.00	\$11,375.00	\$72.51	\$12,689.25
210.10	COARSE-MILLING, BITUMINOUS PAVEMENT	SY	115	\$22.00	\$2,530.00	\$35.00	\$4,025.00	\$25.00	\$2,875.00	\$33.00	\$3,795.00	\$35.00	\$4,025.00	\$12.00	\$1,380.00	\$35.91	\$4,129.65
301.35	SUBBASE OF DENSE GRADED CRUSHED STONE	CY	75	\$56.00	\$4,200.00	\$75.00	\$5,625.00	\$50.00	\$3,750.00	\$60.00	\$4,500.00	\$45.00	\$3,375.00	\$100.00	\$7,500.00	\$70.96	\$5,322.00
404.65	EMULSIFIED ASPHALT	CWT	3	\$75.00	\$225.00	\$325.00	\$975.00	\$100.00	\$300.00	\$325.00	\$975.00	\$340.00	\$1,020.00	\$115.00	\$345.00	\$351.14	\$1,053.42
406.35	SUPERPAVE BITUMINOUS CONCRETE PAVEMENT	TON	85	\$200.00	\$17,000.00	\$200.00	\$17,000.00	\$200.00	\$17,000.00	\$200.00	\$17,000.00	\$195.00	\$16,575.00	\$300.00	\$25,500.00	\$207.00	\$17,595.00
514.10	WATER REPELLENT, SILANE	GAL	4	\$110.00	\$440.00	\$125.00	\$500.00	\$150.00	\$600.00	\$80.00	\$320.00	\$150.00	\$600.00	\$100.00	\$400.00	\$310.50	\$1,242.00
519.20	SHEET MEMBRANE WATERPROOFING, TORCH APPLIED	SY	76	\$80.00	\$6,080.00	\$55.00	\$4,180.00	\$58.00	\$4,408.00	\$30.00	\$2,280.00	\$30.00	\$2,280.00	\$55.00	\$4,180.00	\$54.47	\$4,139.72
529.15	REMOVAL OF STRUCTURE (5'-0"X7'-0"X25'-0" BOX)	EACH	1	\$18,000.00	\$18,000.00	\$20,000.00	\$20,000.00	\$3,500.00	\$3,500.00	\$7,500.00	\$7,500.00	\$25,000.00	\$25,000.00	\$15,000.00	\$15,000.00	\$5,750.00	\$5,750.00
540.10	PRECAST CONCRETE STRUCTURE (9'-0"X6'-0"X50'X0" BOX)	LS	1	\$98,496.00	\$98,496.00	\$177,000.00	\$177,000.00	\$111,000.00	\$111,000.00	\$70,000.00	\$70,000.00	\$111,000.00	\$111,000.00	\$96,000.00	\$96,000.00	\$96,703.50	\$96,703.50
613.06	STONE FILL, STREAM BED MATERIAL	CY	65	\$90.00	\$5,850.00	\$150.00	\$9,750.00	\$65.00	\$4,225.00	\$60.00	\$3,900.00	\$60.00	\$3,900.00	\$50.00	\$3,250.00	\$93.21	\$6,058.65
613.06	STONE FILL, TYPE II	CY	50	\$72.00	\$3,600.00	\$50.00	\$2,500.00	\$50.00	\$2,500.00	\$60.00	\$3,000.00	\$55.00	\$2,750.00	\$100.00	\$5,000.00	\$93.21	\$4,660.50
621.21	STEEL BEAM GUARDRAIL, GALVANIZED	LF	163	\$32.00	\$5,216.00	\$40.00	\$6,520.00	\$50.00	\$8,150.00	\$40.00	\$6,520.00	\$43.00	\$7,009.00	\$42.00	\$6,846.00	\$28.75	\$4,686.25
621.60	ANCHOR FOR STEEL BEAM RAIL	EACH	4	\$1,500.00	\$6,000.00	\$1,200.00	\$4,800.00	\$1,280.00	\$5,120.00	\$1,200.00	\$4,800.00	\$1,162.00	\$4,648.00	\$1,200.00	\$4,800.00	\$1,213.25	\$4,853.00
630.15	FLAGGERS	HR	200	\$70.00	\$14,000.00	\$40.00	\$8,000.00	\$70.00	\$14,000.00	\$60.00	\$12,000.00	\$45.00	\$9,000.00	\$29.00	\$5,800.00	\$48.76	\$9,752.00
635.11	MOBILIZATION/DEMOLITION	LS	1	\$18,500.00	\$18,500.00	\$50,000.00	\$50,000.00	\$60,000.00	\$60,000.00	\$29,246.74	\$29,246.74	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$24,552.50	\$24,552.50
646.21	4 INCH YELLOW LINE, WATERBORNE PAINT	LF	250	\$8.00	\$2,000.00	\$8.00	\$2,000.00	\$4.00	\$1,000.00	\$1.50	\$375.00	\$3.00	\$750.00	\$2.00	\$500.00	\$5.75	\$1,437.50
649.31	GEOTEXTILE UNDER STONE FILL	SY	53	\$4.00	\$212.00	\$15.00	\$795.00	\$2.50	\$132.50	\$4.00	\$212.00	\$8.00	\$424.00	\$10.00	\$530.00	\$1.50	\$79.50
651.15	SEED	LB	10	\$15.00	\$150.00	\$25.00	\$250.00	\$10.00	\$100.00	\$11.00	\$110.00	\$25.00	\$250.00	\$10.00	\$100.00	\$47.15	\$471.50
651.35	TOPSOIL	CY	5	\$80.00	\$400.00	\$50.00	\$250.00	\$60.00	\$300.00	\$100.00	\$500.00	\$50.00	\$250.00	\$50.00	\$250.00	\$180.09	\$900.45
900.65	SPECIAL PROVISION (TRAFFIC CONTROL ROUTE 132)	LS	1	\$8,600.00	\$8,600.00	\$20,000.00	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$10,000.00	\$10,000.00	\$5,500.00	\$5,500.00	\$3,772.00	\$3,772.00
900.645	SPECIAL PROVISION (TEMPORARY RELOCATION OF STREAM)	LS	1	\$15,600.00	\$15,600.00	\$35,000.00	\$35,000.00	\$20,000.00	\$20,000.00	\$7,500.00	\$7,500.00	\$30,000.00	\$30,000.00	\$25,000.00	\$25,000.00	\$6,900.00	\$6,900.00
				TOTAL =	\$249,999.00	TOTAL =	\$403,545.00	TOTAL =	\$308,460.50	TOTAL =	\$216,583.74	TOTAL =	\$276,531.00	TOTAL =	\$263,131.00	TOTAL =	\$248,853.54

TOWN OF NORWICH
NORWICH ROUTE 132 CULVERT REPLACEMENT

Prepared by: I. Maynard
Checked by: D. Youlen
Date: 2/11/2022

Bid Opening Date: February 8, 2022
Stantec Project No. 179450231

Base Bid				Engineer's Estimate		Kirk Fenoff & Son Excavating		Difference b/t Unit Prices Compared to Total Engineer's Estimate (percent)	Difference b/t Unit Prices	Absolute Value of Difference	Percentage Difference b/t Engineer's and Contractor's Unit Price
Bid Item	Description Of Item	Unit	Quantity	Unit Price	Total Price	Unit Price	Total Price				
201.10	CLEARING AND GRUBBING, INCLUDING INDIVIDUAL TREES AND STUMPS	LS	1	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	2.31%	-\$5,000.00	\$5,000.00	-50.00%
203.15	COMMON EXCAVATION	CY	150	\$25.00	\$3,750.00	\$40.00	\$6,000.00	-1.04%	\$2,250.00	\$2,250.00	60.00%
203.27	CHANNEL EXCAVATION OF ROCK	CY	25	\$30.00	\$750.00	\$40.00	\$1,000.00	-0.12%	\$250.00	\$250.00	33.33%
204.25	STRUCTURE EXCAVATION	CY	240	\$30.00	\$7,200.00	\$35.00	\$8,400.00	-0.55%	\$1,200.00	\$1,200.00	16.67%
204.30	GRANULAR BACKFILL FOR STRUCTURES	CY	175	\$55.00	\$9,625.00	\$38.00	\$6,650.00	1.37%	-\$2,975.00	\$2,975.00	-30.91%
210.10	COARSE-MILLING, BITUMINOUS PAVEMENT	SY	115	\$10.00	\$1,150.00	\$33.00	\$3,795.00	-1.22%	\$2,645.00	\$2,645.00	230.00%
301.35	SUBBASE OF DENSE GRADED CRUSHED STONE	CY	75	\$60.00	\$4,500.00	\$60.00	\$4,500.00	0.00%	\$0.00	\$0.00	0.00%
404.65	EMULSIFIED ASPHALT	CWT	3	\$50.00	\$150.00	\$325.00	\$975.00	-0.38%	\$825.00	\$825.00	550.00%
406.35	SUPERPAVE BITUMINOUS CONCRETE PAVEMENT	TON	85	\$120.00	\$10,200.00	\$200.00	\$17,000.00	-3.14%	\$6,800.00	\$6,800.00	66.67%
514.10	WATER REPELLENT, SILANE	GAL	4	\$100.00	\$400.00	\$80.00	\$320.00	0.04%	-\$80.00	\$80.00	-20.00%
519.20	SHEET MEMBRANE WATERPROOFING, TORCH APPLIED	SY	76	\$25.00	\$1,900.00	\$30.00	\$2,280.00	-0.18%	\$380.00	\$380.00	20.00%
529.15	REMOVAL OF STRUCTURE (5'-0"X7'-0"X25'-0" BOX)	EACH	1	\$25,000.00	\$25,000.00	\$7,500.00	\$7,500.00	8.08%	-\$17,500.00	\$17,500.00	-70.00%
540.10	PRECAST CONCRETE STRUCTURE (9'-0"X6'-0"X50"X0" BOX)	LS	1	\$125,000.00	\$125,000.00	\$70,000.00	\$70,000.00	25.39%	-\$55,000.00	\$55,000.00	-44.00%
613.06	STONE FILL, STREAM BED MATERIAL	CY	65	\$70.00	\$4,550.00	\$60.00	\$3,900.00	0.30%	-\$650.00	\$650.00	-14.29%
613.06	STONE FILL, TYPE II	CY	50	\$70.00	\$3,500.00	\$60.00	\$3,000.00	0.23%	-\$500.00	\$500.00	-14.29%
621.21	STEEL BEAM GUARDRAIL, GALVANIZED	LF	163	\$20.00	\$3,260.00	\$40.00	\$6,520.00	-1.51%	\$3,260.00	\$3,260.00	100.00%
621.60	ANCHOR FOR STEEL BEAM RAIL	EACH	4	\$800.00	\$3,200.00	\$1,200.00	\$4,800.00	-0.74%	\$1,600.00	\$1,600.00	50.00%
630.15	FLAGGERS	HR	200	\$28.00	\$5,600.00	\$60.00	\$12,000.00	-2.95%	\$6,400.00	\$6,400.00	114.29%
635.11	MOBILIZATION/DEMobilIZATION	LS	1	\$35,000.00	\$35,000.00	\$29,246.74	\$29,246.74	2.66%	-\$5,753.26	\$5,753.26	-16.44%
646.21	4 INCH YELLOW LINE, WATERBORNE PAINT	LF	250	\$2.00	\$500.00	\$1.50	\$375.00	0.06%	-\$125.00	\$125.00	-25.00%
649.31	GEOTEXTILE UNDER STONE FILL	SY	53	\$2.50	\$132.50	\$4.00	\$212.00	-0.04%	\$79.50	\$79.50	60.00%
651.15	SEED	LB	10	\$20.00	\$200.00	\$11.00	\$110.00	0.04%	-\$90.00	\$90.00	-45.00%
651.35	TOPSOIL	CY	5	\$80.00	\$400.00	\$100.00	\$500.00	-0.05%	\$100.00	\$100.00	25.00%
900.645	SPECIAL PROVISION (TRAFFIC CONTROL ROUTE 132)	LS	1	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	-2.31%	\$5,000.00	\$5,000.00	50.00%
900.645	SPECIAL PROVISION (TEMPORARY RELOCATION OF STREAM)	LS	1	\$5,000.00	\$5,000.00	\$7,500.00	\$7,500.00	-1.15%	\$2,500.00	\$2,500.00	50.00%
				TOTAL =	\$270,967.50	TOTAL =	\$216,583.74			\$120,962.76	

2.0% of total \$4,400.00 80% of variance \$96,770.21

Sum of items with variance over 2% of total \$101,453.26

Report of the Town of Norwich Article 36 Task Force

February 10, 2022



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Executive Summary

- Countless authoritative sources have urged that global civilization must reach net zero carbon emissions no later than mid-century to avoid the worst consequences of climate change
- We must move quickly where there are ready solutions
- We must address both of the main areas of consumption – buildings and transportation
- Ready solutions include Tracy Hall, the largest single point of fossil fuel consumption
- Other ready solutions include gasoline vehicles such as police cruisers which should be replaced with electric alternatives
- The Selectboard should form a Green Procurement Team (GPT) to evaluate all town spending and report on the Town carbon footprint
- We must avoid “locking in” fossil fuels in all new investments
- We must aggressively seek federal and state assistance where available and devote ARPA funds to climate priorities
- We should be willing to borrow for long term health AND climate benefits so as not to leave behind a “carbon debt”
- We have many opportunities to act. Norwich should be a leader in our region and our state
- Future actions must go beyond direct municipal use of fossil fuels, to include planning, zoning, land management, solarization and electrification, and other “economy wide” measures
- Adaptation and resilience as well as novel approaches beyond the scope of Article 36 need to be addressed

Text of Article 36

Approved at the 2019 Town Meeting by a vote of 792 to 189.

Shall the voters of Norwich direct all Town officials to take immediate and sustained efforts to gradually and continually reduce the Town's direct use of fossil fuels, beginning at a rate of no less than 5% per year starting in the 2019-20 fiscal year and continuing until they are eliminated entirely, and shall the Town Manager be charged with monitoring such efforts and reporting on them each year in the annual Town Report, and no capital expenditures shall be made that contradict or undermine this direction, absent a majority vote of the Selectboard?

Introduction

It has become increasingly clear and urgent that humanity must respond to the threat of climate change at all levels as quickly as possible.

- The Intergovernmental Panel on Climate Change recently reaffirmed that “stabilizing the climate will require strong, rapid, and sustained reductions in greenhouse gas emissions.”
- The International Energy Agency calls for “nothing less than a complete transformation of how we produce, transport and consume energy.”
- The head of the World Meteorological Organization said: “The world needs to fast-track commitments to slash greenhouse gas emissions.”
- Vermont's latest statutory goal, contained in the Global Warming Solutions Act of 2020, would cut economy-wide emissions 40 percent below 1990 levels by 2030 and 80 percent below by 2050
- The latest Vermont progress report of the Energy Action Network finds that “reaching our GWSA requirements for 2025, 2030, and 2050 will require far more progress in the transportation and thermal energy sectors, in particular
- The Norwich Selectboard adopted the following resolution on October 9, 2019:

WHEREAS, global climate is changing at an unprecedented rate due to human activities, driving the sixth great mass extinction of species since the origin of life on the planet and threatening human communities worldwide;

WHEREAS, residents of the town of Norwich have voted to make climate change a defining focus of town planning and to eliminate fossil fuel use in municipal operations by 2028;

WHEREAS, the town of Norwich, the New England region, and the world have suffered significant losses due to increasingly frequent extreme weather events and that action is required to promote greater resiliency in the face of future events;

WHEREAS, the term "Just Transition" is a framework for a fair shift to an economy that is sustainable, equitable, and just for all its members;

NOW BE IT THEREFORE RESOLVED, the town of Norwich declares that a climate emergency threatens our town, region, state, nation, civilization, humanity, and the natural world;
BE IT FURTHER RESOLVED, the town of Norwich commits to working towards a Just Transition to a sustainable and resilient climate, society, and economy.

This emergency calls us all to act. For the Town, we expect much of this work to focus on how best to phase in existing and future clean technologies, with due consideration to orderly and affordable financing. Town planning and management processes must be reviewed and updated across the board to meaningfully incorporate carbon reduction goals.

History

The voters of Norwich overwhelmingly advised the town three years ago to move steadily and rapidly to eliminate the direct municipal use of fossil fuels. This is an easily articulated goal that will contribute substantially to more comprehensive climate action.

Scientific and economic evidence has made it increasingly clear that all of us must replace fossil fuels with energy that emits no greenhouse gases, and that we have only two to three decades to avoid the most severe consequences of climate change.

In 2019 the Norwich Energy Committee began the process of evaluating all municipal fossil fuel use and identified the Heating, Ventilation And Cooling (HVAC) systems of Tracy Hall as the appropriate first target for remediation. The Town Manager put out a Request For Qualifications (RFQ) seeking a performance contractor to undertake a thorough evaluation of the building and to make recommendations for reduction or elimination of fossil fuel use. Energy Efficiency Investments (EEI) of Merrimack NH was the firm selected and they performed an energy audit which ultimately resulted in a proposal to replace the end-of-life-oil boilers with a ground source heat pump system. They also found that Tracy Hall has an inadequate ventilation system which will need to be upgraded whenever any change is made to the grandfathered heating system currently in use.

A warrant article seeking permission to borrow up to the not-to-exceed estimate of the project cost was passed at town meeting in 2020 and subsequently reconsidered in the face of the looming COVID pandemic.

In 2021 the Selectboard created the Article 36 Task Force. Its mandate: to resume progress by making recommendations toward an aggressive plan to meet the increasingly urgent goals of the article.

Fossil fuel baseline

Overwhelmingly, the Town uses fossil fuels in three areas: vehicles and equipment such as patrol cars and light duty trucks that burn gasoline; apparatus such as fire engines and public works heavy trucks that burn diesel; and space heating of buildings using #2 fuel oil or propane. To achieve the Article 36 goals, fossil fuel use must be systematically eliminated in all three sectors.

Greenhouse gas emission accounting is a complex field. The Norwich Energy Committee has produced a full

inventory of scopes 1 and 2 emissions for the municipality (See appendix A for a summary). However, this report follows the language of Article 36 and only refers to direct fossil fuel consumption in Town buildings and vehicles.

We suggest that the town use fossil fuel consumption from the 2018-2019 fiscal year (FY19) as a baseline for measuring progress toward the Article 36 goals (see table 1). We chose that year both because it was the year in which the article passed (spring of 2019) and because it was the latest year unaffected by the COVID pandemic.

FY2019: Fossil Fuel Sources by Fuel		Fuel	Gallons	GHG MT	%	TON %	
Stationary Combustion	Tracy Hall	Fuel oil	4,738	48.5	47.2%	14.7%	
	Fire Apparatus Bay	Fuel oil	1,665	17.1	16.6%	5.2%	
	Town Garage	Propane	6,256	35.5	34.5%	10.7%	
	Transfer Station	Propane	316	1.8	1.7%	0.5%	
		Sub total		12,975	102.8	100.0%	31.1%
Mobile Combustion	Police Department	Gasoline	2,450	21.8	9.5%	6.6%	
	Fire Department	Diesel	626	6.4	2.8%	1.9%	
		Gas	452	4.0	1.8%	1.2%	
	Public Works	Diesel	17,303	176.1	77.2%	53.2%	
		Gas	2,248	20.0	8.8%	6.0%	
		Sub total		23,079	228.3	100.0%	68.9%
		Total		36,054	331.1		100.0%

Table 1. Fossil fuel use by source for FY19. Units of gallons and metric tonnes of carbon dioxide per year (MT/yr).

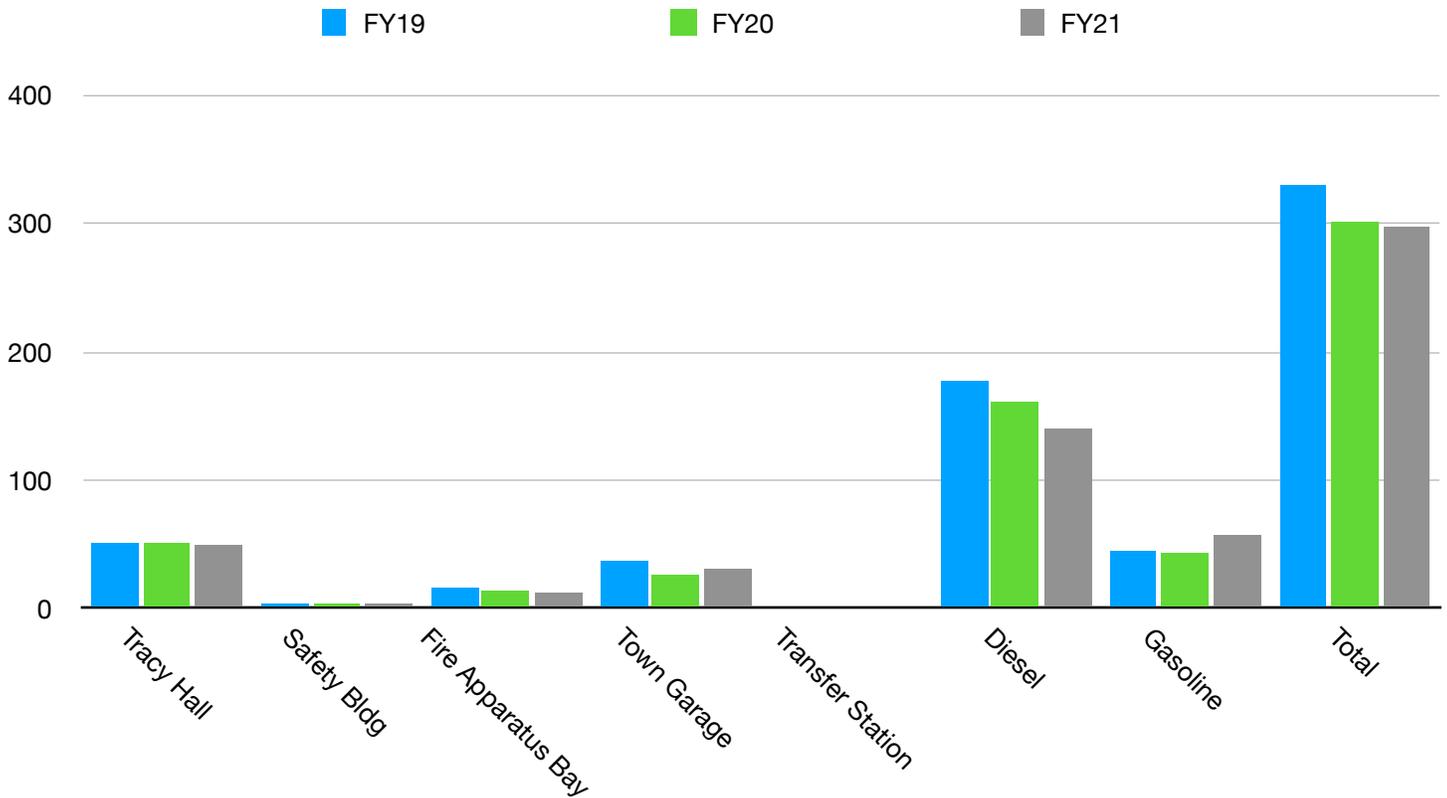


Chart 1. Fossil fuel use by source from baseline of FY19. Units of metric tonnes of carbon dioxide per year (MT/yr).

There have been two full years since FY19: FY20 and FY21. Town fossil fuel use is shown for all three years in Chart 1. Total fossil fuel use decreased from FY19 about 9% in FY20 and another 1% in FY 21 for a total reduction of 10% from the baseline. This is consistent with the goal of 5% per year in Article 36.

However, it is clear that most of the reduction is in diesel fuel use, which means DPW and Fire vehicles and equipment. Both of these years were heavily impacted by COVID. About 90% of diesel is used by the DPW, but without detailed data on use, it’s hard to know if consumption is down for reasons related to efficiency or to effects of COVID such as staffing disruptions or perhaps to reduced plowing miles due to warming winters. It’s too early to tell if this reduction is permanent or if use will rebound once we are released from COVID restrictions.

Available technology

As the climate crisis has progressed and action at all levels has failed to grapple adequately with the problem, it has become increasingly clear that we must transition all activities away from combustion to alternative technologies. Simply put, we have to stop burning things for heat and transportation.

Some non-combustion technologies are ready and technologically proven today. Others are on the cusp. Still others may take time to arrive but most are likely to be available in ten to twenty years. We should act soonest

on those solutions that are already available. Proven and widely used technologies and practices for phasing out fossil fuels are currently more readily available for building and space heating than for most kinds of vehicles and equipment -- although electric or other zero-emission technologies for the latter are arriving rapidly.

Fortunately, there are options to replace or reduce most stationary combustion and increasingly options for mobile combustion as well. These include, but are not limited to:

- Heat pumps for heating and cooling buildings
- Weatherization and other efficiency measures
- Behavior changes
- Battery backup
- Hybrid vehicles
- Fully electric vehicles
- Electric groundskeeping equipment

Recommended actions for 2022

The task force compiled and reviewed a list of potential actions to meet the goals of the article. We selected a set of these which we are recommending for immediate implementation. Together they will bring the town up to date on the 5% a year goal and set the stage for continued success through the remaining 17-year period. They follow, grouped into the categories of policy, data collection and infrastructure.

Policy

- Establish and empower a Green Procurement Team (GPT). See appendix C for a draft policy to that end. The GPT will recommend green procurement policies, review all town purchases, and produce an annual report on progress toward the Town's climate goals
- Engage the GPT or another body to review all Town practices and procedures and recommend changes or new policies to align all town practices with the goals of Article 36. This should include, but is not limited to:
 1. Centering the work of the Selectboard, Town Manager, staff, and all committees, commissions and boards around climate action. To do this, the town should produce "climate impact statements" offering a hard look at likely results and a real examination of low-emission alternatives for every major decision the town makes, including capital planning, purchases of heating, transportation, and public works equipment, and including also decisions relating to growth, development, and public services

2. Avoiding new purchases of equipment, vehicles, and infrastructure that lock in the use of fossil fuels. Whenever an alternative exists, or will soon exist, such as police and DPW vehicles, the zero-carbon alternative is to be preferred, even if that means higher initial cost or a delay in procurement. Where the delay is too long to maintain operations, refurbishment of existing equipment is to be preferred over replacement until a non fossil alternative become available
3. Focusing intensively on and unfailingly applying for federal and state financial assistance, along with other grants, especially for long-lived capital investments that reduce or eliminate our use of fossil fuels, and devote the bulk of COVID recovery (ARPA) financing to climate-related projects
4. Applying cost/benefit and lifecycle analysis to all purchase decisions and always considering co-benefits (such as public health impacts and access to efficient, well-ventilated buildings) that are beyond simple calculations such as reduced fuel costs
5. Reconsidering existing replacement cycles of equipment when fossil free alternatives become available, especially when switching from fossil fuel will reduce costs
6. Adopting and enforcing policies to make operational (ie behavior) changes, such as cutting idling time, changing mowing schedules, and regulating building temperatures

Data collection

- Install Telematics (ie automated data collection) to track driver behavior, milage and fuel use for all vehicles in the Town fleets. At a minimum, begin fuel usage monitoring per vehicle or expand the fuel key system so there is a separate key for each vehicle with fuel and milage data for each vehicle compiled on at least a monthly basis

Infrastructure

- Replace the Tracy Hall HVAC system with zero fossil fuel, proven technology. Use ARPA funds to substantially offset the cost of this project. We strongly recommend that, in the meantime, the existing oil boilers, which are end-of-life, not be replaced as this will either lock the Town into fossil fuel use beyond 2040 or necessitate replacement of the new system before the end of its expected life
- Install heat pumps to meet some or all of the heating load at the DPW
- Revisit the recent decision to replace police cruisers with hybrid models and invest in EV cruisers instead for one or both of the replacements. See appendix D for an evaluation of the relative costs and benefits of EV cruisers

Recommended actions for the future

Beyond this initial set of actions, we have laid out a rough timeline for the elimination of the remaining fossil fuels in Town operations in appendix B. This table was created by combining the list of Town buildings, fleet

inventories from the DPW, NFD, and NPD, and fuel use data.

Note that there is no data that we could find to determine how many miles or hours each piece of DPW equipment is used. Therefore, for the DPW fleet, fuel use was divided evenly among the pieces of equipment for each fuel type. For example, each piece of diesel equipment is listed as producing 3.1% of the TON emissions because there are 17 pieces of diesel equipment that together generate 53.2% of the Town's emissions ($53.2/17 = 3.1$). Once the Town has implemented a system of data collection for the DPW fleet, these numbers will become much more meaningful and will be able to guide a rational and effective replacement schedule.

We suggest that the new Green Procurement Team be assigned the task of monitoring the Town's progress toward the goals of Article 36, updating the GHG inventory and timeline, and reporting on progress annually. The regional energy coordinator should be a member of the GPT and play a substantial role in working through these complex issues.

Financing

We recommend that the Town consider creative financing methods such as performance contracts for major steps to cut fossil fuel use. In this kind of arrangement, the energy cost savings from a capital investment can be shared between the contractor and the customer.

However, it is appropriate to borrow money for major capital expenditures that would make long-term reductions to our carbon footprint. Typically these projects will offer important co-benefits such as healthy ventilation or reduced pollution and can also be partially offset by federal or state matching funds. These benefits must be considered when evaluating the upfront costs of projects.

The Task Force notes that the Vermont Legislature is considering H.518, to create the Municipal Fuel Switching Grant Program, and urges the Selectboard to engage with legislators to make sure that any such bill addresses the needs of Norwich going forward, and to encourage the enactment of such legislation.

Conclusion

Norwich continues to run up a "carbon debt" -- the equivalent in pollution terms of falling behind what we owe financially. If you take out a loan and don't meet the promised payments, the debt piles up for future payment. Similarly, if we commit as a nation, state or town to cutting our fossil fuel pollution, and don't deliver, we leave the costly payback to our children who will suffer the effects of our neglect.

Appendix A - GHG Inventory

GHG Inventory Summary: Norwich											
Facility	Emission	Scope	Totals MT CO2e								
			FY18	%	FY19	%	FY20	%	FY21	%	
Norwich Operational Control		Town Totals	1,2	337.43		333.29		303.68		299.15	
		1		335.19		330.95		301.46		296.90	
		2		2.24		2.34		2.22		2.26	
Tracy Hall		Totals	1,2	55.01		54.15		53.88		50.54	
	Relevant Categories										
Direct	Stationary Combustion	Heating & generator	1	50.27	15%	48.45	15%	48.32	16%	47.50	16%
	Fugitive Sources	Refrigerants	1	2.24	1%	2.24	1%	2.24	1%	2.24	1%
Indirect	Purchased Electricity	Electricity Town Hall	2	2.50	1%	3.46	1%	3.33	1%	0.81	0%
Safety Center		Totals	1,2	50.10		48.32		42.09		44.68	
	Relevant Categories										
Direct	Stationary Combustion	Heating & generator	1	15.93	5%	17.03	5%	13.38	4%	12.51	4%
	Mobile Combustions	FD vehicles*	1	10.60	3%	10.28	3%	9.52	3%	9.27	3%
		PD vehicles (4)*	1	21.43	6%	20.77	6%	19.25	6%	18.73	6%
	Fugitive Sources	Refrigerants	1	3.33	1%	3.33	1%	3.33	1%	3.33	1%
Indirect	Purchased Electricity	Electricity FD /PD	2	-1.19		-3.09		-3.39		0.85	0%
Dept of Public Works		Totals	1,2	232.32		230.82		207.71		203.94	
	Relevant Categories										
Direct	Stationary Combustion	Heating & generator	1	31.29	9%	36.72	11%	27.21	9%	30.57	10%
		Transfer station	1	3.74	1%	1.85	1%	1.87	1%	1.18	0%
	Mobile Combustions	DPW vehicles*	1	196.36	58%	190.28	57%	176.35	58%	171.59	57%
Indirect	Purchased Electricity	DPW	2	0.74	0%	1.98	1%	2.14	1%	0.39	0%
		Transfer station	2	0.19	0%	-0.01	0%	0.14	0%	0.21	0%

*Dept Usage is based on percentage of FY19 actual key data

GHG By Category: Norwich											
Facility	Emission	Scope	Totals MT CO2e								
			FY18	%	FY19	%	FY20	%	FY21	%	
All	Stationary Combustion	Building heating	1	101.23	30%	104.05	31%	90.78	30%	91.75	31%
All	Mobile Combustion	Police /FD/ DPW vehicles	1	228.39	68%	221.33	66%	205.12	68%	199.58	67%
All	Fugitive Sources	All Refrigerants	1	5.56	2%	5.56	2%	5.56	2%	5.56	2%
All	Purchased Electricity	Market Based calculations	2	2.24	1%	2.34	1%	2.22	1%	2.26	1%

Appendix B - Action time line (2020-2040)

Town of Norwich Article 36 action timeline

Source	Dept	Fuel Key	Year	Make	Model	Fuel	TON GHGe	Replace with	Rplc Year	2020	2021	2022	
COMPRESSOR	DPW	A1*	1987	INGERSOLL	REND125	DIESEL	3.1%	EV/retire	2030				
BACKHOE	DPW	A1*	2017	CATERPILLAR	430F2	DIESEL	3.1%	EV/retire	2036				
LOADER	DPW	A1*	2017	JOHN DEERE	624K	DIESEL	3.1%	EV/retire	2036				
GRADER 1	DPW	A1*	2012	JOHN DEERE	672G	DIESEL	3.1%	EV/retire	2031				
GRADER 2	DPW	A1*	2004	CATERPILLAR	143H	DIESEL	3.1%	EV/retire	2023				
TRACTOR 1	DPW	A1*	2007	HOLDER	C4.75	DIESEL	3.1%	EV/retire	2026				
TRACTOR 2	DPW	A1*	2009	JOHN DEERE	6415 4WD	DIESEL	3.1%	EV/retire	2028				
TRACTOR 3	DPW	A1*	1998	JOHN DEERE	5410	DIESEL	3.1%	EV/retire	2030				
TRACTOR 4	DPW	A1*	1986	JOHN DEERE	2350	DIESEL	3.1%	EV/retire	2030				
TRUCK 1	DPW	A1*	2021	FORD	F550	DIESEL	3.1%	EV/retire	2040				
TRUCK 10	DPW	A1*	2019	FREIGHTLINER	108SD	DIESEL	3.1%	EV/retire	2038				
TRUCK 12	DPW	A1*	2001	FORD	F-550	DIESEL	3.1%	EV/retire	2030				
TRUCK 2	DPW	A1*	2017	FORD	F550	DIESEL	3.1%	EV/retire	2036				
TRUCK 4	DPW	A1*	2010	FREIGHTLINER	M2 106 V	DIESEL	3.1%	EV/retire	2029				
TRUCK 5	DPW	A1*	2015	FRIEGHTLINER	DUMP	DIESEL	3.1%	EV/retire	2034				
TRUCK 8	DPW	A1*	2012	FREIGHTLINER	M2 106 V	DIESEL	3.1%	EV/retire	2031				
CHIPPER	DPW	A1*	1994	BANDIT	2398	DIESEL	3.1%	EV/retire	2030				
SKI DOO	DPW	D6*	1982			GAS	0.3%	EV/retire	2030				
TRUCK 13	DPW	D6*	1989	FORD	F-350	GAS	0.3%	EV/retire	2030				
TRUCK 3	DPW	D6*	1981	FORD	FORD L900	GAS	0.3%	EV/retire	2030				
TRUCK 6	DPW	D6*	2021	CHEVY	1500 PU	GAS	0.3%	EV/retire	2040				
TRUCK 7	DPW	D6*	2021	CHEVY	2500 PU	GAS	0.3%	EV/retire	2040				
TRUCK 11	DPW												
TRUCK 9	DPW												
Engine 1	FD	B3	2005			DIESEL	1.0%	EV?	2030				
Engine 2	FD	B2	2000			DIESEL	0.3%	Ordered	2022			0.3%	
Tanker 1	FD	B4	2002			DIESEL	0.3%	EV?	2028				
Ladder 1	FD	B1	1991			DIESEL	0.4%	EV?	2026				
Utility 1	FD	D10	2019			GAS	0.2%	EV	2029				
Car 1	FD	D9	2013			GAS	1.0%	EV	2024				
EQ1	PD	D1	2013	Ford	Sedan	GAS	1.6%	EV	2022			1.6%	
EQ2	PD	D2	2016	Ford	SUV	GAS	1.7%	EV	2024				
EQ3	PD	D3	2020	Ford	Hybrid SUV	GAS	0.9%	EV	2028				
EQ4	PD	D4	2013	Ford	Sedan	GAS	2.1%	EV	2023				
Tracy Hall	TON		1994		Boiler	Oil	14.7%	HP	2022			14.7%	
Tracy Hall	TON					Propane		Battery					
Apparatus bay	TON				Boiler	Oil	5.2%	HP	2023				
Safety Genset	TON					Propane		Battery					
DPW HVAC	TON				Radiant tube	Propane	10.7%	HP	2025				
DPW Genset	TON	D6*				DIESEL	0.3%	Battery	2022			0.3%	
Transfer station	TON					Propane	0.5%	HP	2027				
Buildings and	DPW	D8				GAS	3.3%	Electric	2027				
Water District	WD	D5				GAS	0.8%	EV	2027				
							Year			0.0%	0.0%	16.9%	
							Total	99.7%		Running	0.0%	0.0%	16.9%

* Note that because we are lacking any usage data, fuel pumped under keys A1 and D6 are divided equally among those vehicles.

Town of Norwich article 36 action timeline

Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
COMPRESSOR								3.1%										
BACKHOE														3.1%				
LOADER														3.1%				
GRADER 1									3.1%									
GRADER 2	3.1%																	
TRACTOR 1				3.1%														
TRACTOR 2						3.1%												
TRACTOR 3								3.1%										
TRACTOR 4								3.1%										
TRUCK 1																		3.1%
TRUCK 10																3.1%		
TRUCK 12								3.1%										
TRUCK 2														3.1%				
TRUCK 4							3.1%											
TRUCK 5												3.1%						
TRUCK 8									3.1%									
CHIPPER								3.1%										
SKI DOO								0.3%										
TRUCK 13								0.3%										
TRUCK 3								0.3%										
TRUCK 6																		0.3%
TRUCK 7																		0.3%
TRUCK 11																		
TRUCK 9																		
Engine 1								1.0%										
Engine 2																		0.3%
Tanker 1						0.3%												
Ladder 1				0.4%														
Utility 1							0.2%											
Car 1		1.0%																
EQ1																		
EQ2		1.7%																
EQ3						0.9%												
EQ4	2.1%																	
Tracy Hall HVAC																		
Tracy Hall Genset																		
Apparatus bay	5.2%																	
Safety Genset																		
DPW HVAC			10.7%															
DPW Genset																		
Transfer station					0.5%													
Buildings and					3.3%													
Water District					0.8%													
Year	10.4%	2.7%	10.7%	3.5%	4.7%	4.3%	3.3%	17.5%	6.3%	0.0%	0.0%	3.1%	0.0%	9.4%	0.0%	3.1%	0.0%	4.0%
Running	27.1%	29.7%	40.4%	43.9%	48.6%	52.9%	56.2%	73.7%	80.0%	80.0%	80.0%	83.1%	83.1%	92.5%	92.5%	95.7%	95.7%	99.7%

* Note that because we are lacking any usage data, fuel pumped under keys A1 and D6 are divided equally among those vehicles.

Appendix C - Draft Green Procurement Policy

Overview

The purpose of this policy is to commit the Town of Norwich to a high level of fiscal, social, and environmental responsibility in the procurement of energy-related capital improvements, and to define the process for procuring these products. The Town of Norwich will prioritize improvements, systems, vehicles and equipment, and other energy-related products that are energy-efficient and powered by, or are capable of being powered by, renewable energy sources, and will eliminate, wherever feasible, the use of fossil fuel.

Background

The voters of Norwich overwhelmingly advised the town in 2019 to move steadily and rapidly to eliminate the direct municipal use of fossil fuels. Achieving this goal will mean steadily replacing infrastructure that uses fossil fuel with clean alternatives. Each purchase of goods and services, therefore, must be carefully considered in the context of this goal.

This Policy provides a framework to utilize when making purchasing decisions, helping to ensure that the purchases the Town makes are in line with the objective of Article 36. The Policy also outlines procedures that ensure the Town: utilizes the resources and incentives of the State's energy efficiency utility and the Town's electric utility, selects products that best meet the Town's operational needs, and reduces ongoing operational costs.

This Policy establishes a Green Procurement Team. The Green Procurement Team shall include the Town Manager, the Finance Manager, a member of the Energy Committee, and the Intermunicipal Regional Energy Coordinator (IREC). The function of this Team shall be to review proposals from Department Heads for large capital improvements for consistency with this Policy, and to monitor, review, and, if necessary, develop new procedures and practices related to this Policy. The Green Procurement Team will report progress and findings to the Selectboard at least annually and as appropriate, including any proposed alterations to the Policy.

Nothing in this policy shall be construed as requiring a department, vendor or contractor to procure goods or services that do not perform adequately for their intended use or are not available at a reasonable price or in a reasonable period of time. Decisions regarding adequacy or suitability for use shall be at the discretion of the Selectboard.

Definitions

"Alternative Fuel Vehicle (AFV)" is defined as an all-electric, Plug-in Hybrid Electric (PHEV), hybrid-electric, or biodiesel vehicle.

"Building Modifications" are defined as additions, alterations, renovations, and repairs to existing buildings.

“Emergency Repair/Replacement” is defined as a repair/replacement for which immediate action is needed to avoid harm to Town property or personnel, and/or would substantially impact the Town’s ability to provide adequate services. The Town Manager shall have full discretion to determine what constitutes an *Emergency Repair/Replacement*, and whether, in light of the emergency situation, the procedures defined in this Policy should apply as defined or in an amended form.

“Green Procurement Team” is the group responsible for reviewing budget requests for consistency with this Policy, and for monitoring the implementation of this Policy, reviewing it and making suggestions for additions or amendments to the Policy to better meet the Policy’s objectives. The Green Procurement Team consists of the Town Manager, Finance Director, Energy Committee representative, and IREC.

“Large Capital Improvements” include vehicles, equipment, and machinery (VE&M); heating, ventilation, and air conditioning (HVAC) replacements, and; building modifications and new construction.

“Requestor” is the Department Head or other individual making a purchase request under this Policy.

“Small Capital Improvements” is defined as appliances and electronics, lighting, cooking equipment, and pumps, motors, and drives.

“Vehicles, equipment, and machinery (VE&M)” VE&M is defined as all light-, medium-, and heavy-duty vehicles and equipment (e.g., loaders, graders, excavators), small machinery, including but not limited to mini-excavators, ATVs, snow blowers, and lawn mowers, and small equipment, including but not limited to chainsaws and leaf blowers.

Policies

Vehicles, Equipment, and Machinery (VE&M)

It is the policy of the Town to utilize VE&M that will achieve the largest reduction in greenhouse gas (GHG) emissions possible, while meeting the operational needs of the Town and without putting an undue financial burden on the Town. VE&M were responsible for 67% of the Town’s emissions in FY 21. VE&M also contribute significantly to other air pollutants that are harmful to human health and the environment. Lowering emissions and costs from VE&M should be achieved by optimizing the fleet size, reducing vehicle miles traveled (VMT), reducing idle time, transitioning to AFVs, and increasing fuel economy.

Space Heating and Water Heating Replacements

It is the policy of the Town not to install new fossil fuel-based heating systems. Water heaters can last for a decade or more, and heating systems can continue to operate for several decades. Thus, decisions made today will either avoid, or lock in, fossil fuel use for many years to come. The significance of these decisions necessitates careful planning, potentially over multiple years. Replacement heating systems in particular should be evaluated in the context of current and future plans for the building. For example, in general buildings should be weatherized prior to replacing the heating system to avoid installing an oversized heating system. Evaluation of whether the existing heat distribution system (i.e., forced-air, steam, etc.) best meets the needs of the building is also necessary before selecting a replacement.

Ventilation

It is the policy of the Town to utilize effective and energy-efficient ventilation systems in municipal buildings wherever economically feasible. Installing new ventilation systems should be considered during building renovations or modifications, and replacing existing ventilation systems should be considered when the systems are not adequately protecting the health and safety of building occupants and/or the building, or when the existing system fails. Controls are an important piece of an effective, efficient ventilation system.

Air Conditioning

It is the policy of the Town to limit the use of air conditioning systems, and to utilize heat pump systems that can simultaneously replace or offset fossil-fuel use for heating wherever possible. Like a replacement heating system, new air conditioning systems can last for decades and should be evaluated in the context of existing and future plans for the building.

Building Modifications and New Construction

It is the policy of the Town to utilize best practices for efficiency during Building Modifications; to build all new construction to net-zero energy standards, and; not to install new fossil-fuel-based systems in new construction or Building Modifications. Modifications to existing buildings or the construction of new municipal buildings are opportunities to significantly lower the Town's energy use and greenhouse gas emissions for generations. Additionally, proper construction techniques lower or eliminate ongoing energy costs and can significantly extend the lifespan of buildings.

Small Capital Improvements

It is the policy of the Town that Small Capital Improvements are efficient and do not use fossil fuel. Small Capital Improvements should be ENERGY STAR certified and/or qualify for incentives through Efficiency Vermont, where possible.

Procedures

1. Large Capital Improvements (Capital Improvement Request Form Required)

Large Capital Improvements include:

- Vehicles, equipment and machinery (VE&M)
- HVAC replacements (heating/domestic hot water, ventilation, air conditioning)
- Building modifications and new construction

For Large Capital Improvements, Requestors must follow the respective procedure described at Attachment A (VE&M), Attachment B (HVAC), and Attachment C (building modifications and new construction). The procedures shall apply during the budget process (i.e., prior to formal adoption of the budget by the Selectboard and voters). With the exception of building modifications and new construction, Requestors must complete a [Capital Improvement Request Form](#) for review by the Green Procurement Team. The Town Manager may waive the requirements detailed at Attachments A, B, and C for Emergency Repairs and Emergency Replacements only.

2. Review by the Green Procurement Team

The Green Procurement Team will review the applicable Capital Improvement Request Form once submitted by Requestor and respond within three (3) weeks. The review will assess whether the Requestor followed the applicable procedures, whether the request meets the standards and guidelines described in this policy, and other factors as appropriate. The Town Manager will consider the Green Procurement Team’s assessment when developing a final budget proposal for the Selectboard, and shall include a written description of the Green Procurement Team’s assessment, approved by the Committee, as part of the final budget proposal.”.

3. Small Capital Improvements

For Small Capital Improvements, review by the Green Procurement Team is not necessary. Town Manager shall ensure that all requirements detailed at Attachment D are met during the procurement process.

Contacts/Responsible Official

Questions related to the daily operational interpretation of this policy should be directed to:

[Insert responsible official]

Effective Date

Approved by:

Responsible Official

Title of the Responsible Official

Date

Attachment A - Vehicles, Equipment, and Machinery (VE&M) Procedures

1. VE&M need justified

In order to ensure that the Town does not invest in unnecessary or underused VE&M, the VE&M Request Form asks for details on the operational purpose and type of VE&M requested, as well as whether it is a new or replacement VE&M.

2. VE&M sized for purpose

The JTEC should assess whether the requested VE&M could be smaller (e.g., a sedan instead of an SUV).

3. Fuel type guidelines

The default fuel-type for all VE&M replacements shall be electric. The following fuel types are ranked in order of preference:

- All-electric
- Plug-in Hybrid Electric (PHEV)
- Hybrid-electric
- Biodiesel
- Gasoline/Diesel

Requestors must search for their desired vehicle type using the U.S. Department of Energy (DOE) AFV search engine, available [here](#). When searching the DOE AFV database, requestors shall check electric, PHEV, and hybrid-electric only. The DOE database on AFVs is continuously updated and provides a comprehensive list of AFVs currently available in the U.S. market. If a suitable AFV is found, the form asks for the specific make and model. **If no AFV is found, an explanation must be given before the Requestor can proceed to requesting a gasoline or diesel vehicle.**

For equipment and machinery not listed on the DOE AFV search engine (e.g., lawn mowers, leaf blowers, etc.), Requestors must search for electric options using a web-based search, contacting the IREC (or Two Rivers-Ottawaquechee Regional Commission), or contacting the [Vermont Clean Cities Coalition](#) and documenting the search/contact. If an electric option is not selected, justification is required.

4. Determine incentives

Determine available incentives through Efficiency Vermont, Green Mountain Power, and other funding sources.

5. VE&M compared for fuel economy (vehicles only)

If no AFV is found, only vehicles with high fuel economies will be considered. The requestor must search for their desired vehicle type [here](#) and fill in the form with the highest fuel economy currently available on the market. If the requested vehicle does not have the highest fuel economy currently available on the market, the requestor must also provide the fuel economy of the requested vehicle, and provide justification for the request.

6. Complete [VE&M Request Form](#).

Attachment B – HVAC Procedures

Space Heating and Water Heating Replacements

1. Fuel type guidelines

The following fuel types are ranked in order of preference:

- Heat pump (ductless, ground-source or geothermal, air-to-water, centrally-ducted, commercial water-source) or solar (hot water systems). For air-source heat pumps, only cold-climate heat pumps listed on the [Northeast Energy Efficiency Partnership's \(NEEP\) cold climate ASHP product list](#) shall be acceptable.
- Biomass
- Fossil fuel (*Fossil fuel is never acceptable for water heater replacements*)

2. Contact Efficiency Vermont

The Town's Efficiency Vermont representative will provide technical assistance to determine the best fuel-type, distribution (heating systems only), equipment sizing, and system efficiency.

3. Determine incentives

Determine available incentives through Efficiency Vermont, Green Mountain Power, and other funding sources.

4. Complete [Space Heating/Water Heating Replacement Form](#).

Ventilation

1. Contact Efficiency Vermont

Contact Town's Efficiency Vermont representative for technical assistance to assess the need for ventilation, the appropriate type of ventilation system, and the proper controls for the system.

2. New ventilation system guidelines

If requesting the installation of a new ventilation system, only the following ventilation systems shall be considered, ranked in order of preference:

- Energy recovery
- Heat recovery

3. Replacement ventilation system guidelines

If requesting the replacement of a failed existing ventilation system, energy and then heat recovery systems should be considered unless technically or economically infeasible. Justification must be provided for a simple replacement of a balanced or exhaust-only system.

4. Complete [Ventilation System Replacement Form](#).

Air Conditioning

1. Needs Assessment

Assess whether and where air conditioning is needed.

2. Use heat pump systems

Heat pump systems should always be the first systems considered, with the goal of completely (preferable) or partially meeting the building's heating load in addition to providing cooling. For air-source heat pumps, only products listed on the [Northeast Energy Efficiency Partnership's \(NEEP\) cold climate ASHP product list](#) shall be acceptable. If there are documented plans to replace the building's heating system in the future, and cooling is needed immediately, a room air conditioning unit (e.g., window air conditioning unit) may be considered. The unit must be ENERGY STAR certified.

3. Contact Efficiency Vermont

Contact Town's Efficiency Vermont representative for technical assistance to assess the appropriate type of air conditioning system.

4. Complete [Air Conditioning System Replacement Form](#).

Attachment C – Building Modifications and New Construction Procedures

1. Contact Efficiency Vermont

All applicable projects (major renovations and new construction) shall enroll in [Efficiency Vermont's Commercial New Construction Program](#) or equivalent. For modifications that do not qualify for Efficiency Vermont's Commercial New Construction Program, Requestors shall involve either an Efficiency Vermont representative or a Building Performance Institute (BPI) Certified contractor or consultant.

2. Net-zero new construction

All new construction shall achieve net-zero energy on an annual basis, as defined by one of the following standards:

- **Preferred:** Achieve a net-zero certification from Efficiency Vermont through its Commercial New Construction Program (includes incentives for successfully completion)
- Achieve a [HERS Index](#) Score of ≤ 0
- Achieve [PHIUS+ Certification](#)

3. No fossil fuels

The Town shall not use fossil-fuel based systems in new construction or modifications, where the modification includes the need for replacing space or water heating systems, ovens, cookstoves, or any other appliance or system that traditionally requires combustion, under any circumstances.

4. Green Procurement Team Review

Provide documentation of enrollment in Efficiency Vermont's Commercial New Construction Program or equivalent and/or building plans/designs to Green Procurement Team for review and comment.

Attachment D – Small Capital Improvements Procedures

Appliances and Electronics

Appliances include refrigerators, washing machines, clothes dryers, dishwashers, and dehumidifiers. Electronics include computers, monitors, and televisions. Requestors shall utilize the following process for purchases of appliances and electronics.

- Clothes dryers, dehumidifiers, and refrigerators
 - Dryers shall use electricity – no gas-fired dryers shall be permitted.
 - Dryer must be on Efficiency Vermont’s Qualified Products List or ENERGY STAR certified. For up-to-date listings, see the [Rebates section on Efficiency Vermont’s website](#).
 - Secure all eligible rebates through Efficiency Vermont.
- Computers, dishwashers, monitors, televisions, and washing machines
 - Must be on the [ENERGY STAR Most Efficient list](#).
 - Secure all eligible rebates through Efficiency Vermont.

Lighting

Includes indoor and outdoor lighting. Requestors shall utilize the following process.

- For larger projects, complete a lighting power density analysis.
- All replacements shall be LED, and the lowest wattage LED replacement that achieves the desired lumens shall be utilized.
- All replacements shall be on [Efficiency Vermont’s Qualified Lighting Products List](#), if applicable, or ENERGY STAR certified if not applicable.
- For larger projects, consider contacting Efficiency Vermont for [consulting services or custom incentives](#).
- Consider installing motion sensors and/or daylight controls.

Cooking Equipment

Includes refrigerators, dishwashers, cookstoves, ovens, steam cookers, hot food holding cabinets, fryers, griddles, and hood fans. Requestors shall utilize the following process.

- All cooking equipment shall be electric.
- Contact Efficiency Vermont for consultation on appropriate equipment and design.
- Secure all eligible rebates through Efficiency Vermont.

Pumps, Motors, and Drives

- [Contact Efficiency Vermont](#) for free consultation on energy efficient replacements and energy-saving controls.

Capital Improvement Request Forms

VE&M Request Form

DEPARTMENT NAME *

REQUESTOR NAME *

REQUESTOR TITLE *

REQUESTOR EMAIL *

OPERATIONAL PURPOSE FOR VE&M REQUESTED*

REQUESTED VEHICLE TYPE* VEHICLE EQUIPMENT MACHINERY

REQUESTED VE&M STATUS* NEW ADDITION TO FLEET REPLACEMENT OF RETIRED VEHICLE

TYPE OF VE&M NEEDED (E.G., SEDAN, DUMP TRUCK, SNOW BLOWER, ETC.)*

PLEASE SPECIFY*

ESTIMATED USAGE* (HOURS PER WEEK)

ESTIMATED NUMBER OF REGULAR USERS*

CAN THIS VE&M BE SHARED BETWEEN DEPARTMENTS* YES NO

IF NO, WHY NOT?

CAN THIS VE&M BE RENTED WHEN NEEDED* YES NO

IF NO, WHY NOT?

Search for your desired vehicle type at <https://www.afdc.energy.gov/vehicles/search/> and select: Electric, Plug-In Hybrid Electric, Hybrid Electric, and biodiesel.

IS THERE AN ALTERNATIVE FUEL VEHICLE (AFV) THAT FITS YOUR NEEDS?*

YES NO

IF YES, MAKE AND MODEL

IF NO, PLEASE EXPLAIN HERE

FOR GASOLINE/DIESEL VE&M REQUESTS ONLY

MAKE AND MODEL*

DETERMINE THE VEHICLE'S FUEL ECONOMY (VEHICLES ONLY)

Search for your desired vehicle type at <https://www.fueleconomy.gov/feg/powerSearch.jsp>.

WHAT IS THE HIGHEST FUEL ECONOMY AVAILABLE FOR YOUR VEHICLE TYPE?*

WHAT IS THE FUEL ECONOMY FOR YOUR REQUESTED VEHICLE?*

Space Heating/Water Heating System Request Form

Please complete this form and attach any relevant information, such as price quotes, conversations with Efficiency Vermont or licensed contractors, drawings, etc.

DEPARTMENT NAME *

REQUESTOR NAME *

REQUESTOR TITLE *

REQUESTOR EMAIL *

REQUESTED HEATING SYSTEM TYPE* SPACE HEATER WATER HEATER

BUILDING/FACILITY WHERE REPLACEMENT IS NEEDED AND REASONS FOR REPLACEMENT*

SPACE HEATING SYSTEM REPLACEMENTS

EXISTING HEATING SYSTEM DISTRIBUTION TYPE* HOT AIR HOT WATER RADIANT
STEAM
OTHER (PLEASE SPECIFY)

EXISTING HEATING SYSTEM FUEL TYPE* PROPANE HEATING OIL ELECTRICITY
(HEAT PUMP) ELECTRICITY (RESISTANCE) BIOMASS
DIESEL
OTHER (PLEASE SPECIFY)

DATE OF CONTACT(S) WITH EFFICIENCY VERMONT?*

NAME OF EFFICIENCY VERMONT REPRESENTATIVE*

PROPOSED HEATING SYSTEM REPLACEMENT DISTRIBUTION TYPE*

HOT AIR HOT WATER RADIANT STEAM
OTHER (PLEASE SPECIFY)

PROPOSED HEATING SYSTEM REPLACEMENT FUEL TYPE*

ELECTRICITY (HEAT PUMP) BIOMASS ELECTRICITY (RESISTANCE) PROPANE
 HEATING OIL DIESEL
OTHER (PLEASE SPECIFY)

IF PROPOSING A SYSTEM OTHER THAN AN ELECTRIC HEAT PUMP, PLEASE PROVIDE A JUSTIFICATION

WATER HEATING REPLACEMENT

EXISTING WATER HEATER TYPE* STORAGE TANKLESS COIL INDIRECT ON-DEMAND HEAT PUMP SOLAR
OTHER (PLEASE SPECIFY)

EXISTING WATER HEATER FUEL TYPE* PROPANE HEATING OIL ELECTRICITY (HEAT PUMP) ELECTRICITY (RESISTANCE) SOLAR
OTHER (PLEASE SPECIFY)

DATE OF CONTACT(S) WITH EFFICIENCY VERMONT?*

NAME OF EFFICIENCY VERMONT REPRESENTATIVE*

PROPOSED WATER HEATER REPLACEMENT TYPE*

HEAT PUMP SOLAR STORAGE ON-DEMAND
OTHER (PLEASE SPECIFY)

PROPOSED WATER HEATER FUEL TYPE* SOLAR ELECTRICITY (HEAT PUMP)
 ELECTRICITY (RESISTANCE)
 OTHER (PLEASE SPECIFY)

IF PROPOSING ELECTRIC RESISTANCE, PLEASE PROVIDE A JUSTIFICATION

DRAFT

Ventilation System Request Form

Please complete this form and attach any relevant information, such as price quotes, conversations with Efficiency Vermont or licensed contractors, drawings, etc.

EXISTING VENTILATION SYSETM TYPE* EXHUAST BALANCED HEAT RECOVERY
 ENERGY RECOVERY NONE
 OTHER (PLEASE SPECIFY

DATE OF CONTACT(S) WITH EFFICIENCY VERMONT?*

NAME OF EFFICIENCY VERMONT REPRESENTATIVE*

PROPOSED VENTILATION SYSTEM REPLACEMENT TYPE*
 HEAT RECOVERY ENERGY RECOVERY BALANCED EXHUAST

IF PROPOSING BALANCED OR EXHUAST, PLEASE PROVIDE A JUSTIFICATION

Air Conditioning System Request Form

Please complete this form and attach any relevant information, such as price quotes, conversations with Efficiency Vermont or licensed contractors, drawings, etc.

EXISTING AIR CONDITIONING SYSETM TYPE* ROOM UNIT CENTRAL HEAT PUMP
 MINI SPLIT NONE
 OTHER (PLEASE SPECIFY

DATE OF CONTACT(S) WITH EFFICIENCY VERMONT?*

NAME OF EFFICIENCY VERMONT REPRESENTATIVE*

FOR BUILDINGS WHERE FOSSIL FUEL IS USED FOR HEATING, WILL THE PROPOSED AIR CONDITIONING SYSTEM ALSO OFFSET OR REPLACE FOSSIL FUEL USE ASSOCIATED WITH HEATING?*

YES NO

IF NO, PLEASE JUSTIFY

PROPOSED AIR CONDITIONING SYSTEM TYPE HEAT PUMP MINI SPLIT
 CENTRAL ENERGY STAR RATED ROOM UNIT
 OTHER (PLEASE SPECIFY

Appendix D - Report on costs and benefits of EV police cruisers

Executive Summary

Article 36, passed by Norwich residents in 2019, advised Town Officials to reduce the Town's direct fossil fuel use by no less than 5% per year until they are completely eliminated. Reducing fossil fuel use from mobile combustion (i.e., the vehicle fleet), the town's largest source of fossil fuel use/emissions, is critical to achieving the objective of Article 36, but is challenging because of the nature of the town's fleet.

Most of the town's vehicles are medium- to heavy-duty, for which hybrid and all-electric alternatives are not readily available. In contrast, the Norwich Police Department (NPD), which contributes approximately 10% of the town's greenhouse gas (GHG) emissions from mobile sources, uses light-duty vehicles for its operations and is therefore in a unique position to reduce fossil fuel use from mobile combustion.

Electric vehicles (EVs) are widely available for light-duty vehicles such as sedans and SUVs, and there is a robust [network of public charging infrastructure in Vermont](#) to support EVs. EVs perform well against their internal combustion engine (ICE) counterparts, with generally superior acceleration and comparable top speed. The range of EVs has improved dramatically in recent years, with many models capable of driving over 300 miles on a full battery. EVs are roughly three times more efficient than ICE vehicles and have far fewer moving parts, meaning they are cheaper to power and maintain.

While the class of vehicle that the Police Department utilizes (i.e., light-duty) is suitable for electrification, there are practical challenges to using electric vehicles (EVs) for police operations. Some challenges, such as installing charging infrastructure at the NPD or ensuring the vehicle has enough range before each shift, should be easily surmounted. Other issues may be harder to overcome. Perhaps most notable among the challenges is the fact that there are not currently any purpose-built, all-electric vehicles on the market. This means that some modifications that come standard with purpose-built law enforcement vehicles do not come standard in any EV model, and would have to either be sacrificed or modified post-production to meet law enforcement needs. Depending on the model of the EV, the modifications may be difficult or even impossible.

Other law enforcement agencies across the country have begun using electric vehicles in law enforcement. There are at least two such agencies in Vermont, the Town of Richmond and the Windham County Sheriff's Department, that have recently purchased a Tesla vehicle for their fleets. Norwich can learn from the experience of these agencies as it prepares to use EVs in the NPD.

Ultimately, the town will need to transition to EVs for its police department. While each police department is unique, EVs have proven effective in other police departments around the country.

Gerald Fredrickson, Chair ~ Peter G. Gregory, AICP, Executive Director
128 King Farm Rd. Woodstock, VT 05091 ~ 802-457-3188 ~ trorc.org

1. Background

Article 36, passed by Norwich residents in 2019, advised Town Officials to reduce the Town's direct fossil fuel use by no less than 5% per year until they are completely eliminated. In fiscal year 2019, approximately two-thirds of the town's direct greenhouse gas (GHG) emissions, which for the purpose of this report will serve as a proxy for fossil fuel use, come from mobile combustion (i.e., the vehicle fleet). Reducing fossil fuel use from mobile combustion, the town's largest source of emissions/fossil fuel use, is critical to achieving the objective of Article 36, but is challenging because of the nature of the town's fleet.

The bulk (73%) of the town's emissions from mobile combustion are produced by the Department of Public Works (DPW), and most of DPW's emissions come from medium- to heavy-duty vehicles and machinery for which hybrid and all-electric alternatives are not readily available. The Fire Department, responsible for 8% of emissions from mobile combustion, also primarily employs heavy-duty vehicles for its operations. In contrast, the Norwich Police Department (NPD), which contributes approximately 10% of the town's emissions from mobile sources, uses light-duty vehicles for its operations and is therefore in a unique position to curb fossil fuel use from mobile combustion.

Other police departments around the country are adopting electric vehicles in their fleets, and some Vermont police departments, such as the Town of Richmond and the Windham County Sheriff's Department, are piloting EVs (see Attachment A for a list of law enforcement agencies that are either using EVs or have purchased EVs). While converting to EVs will come with challenges and require flexibility as staff learn to use EVs for their operations, the shift to EVs for public safety is inevitable, and is a viable option today. This report intends to identify those challenges and if/how they can be overcome, as well as recognize the benefits of moving to EVs for the police fleet.

This report compares the 2021 Ford Interceptor Utility, which is a hybrid vehicle that the NPD has proposed to replace its 2013 Ford Sedan Interceptors, to the Tesla Model Y and the Tesla Model 3 Long Range models. While other EVs, [including the Ford Mustang Mach-E](#), could serve as police cruisers, this report focuses on the Tesla vehicles because they have been used most by other law enforcement agencies around the world. Both Cruiser 1 and Cruiser 4 are scheduled to be replaced next year, but the report concentrates on Cruiser 4 because it uses significantly more gasoline than Cruiser 1, and may be a better match based on the function of the vehicle and modification needs.

The cost, fuel consumption, and emissions numbers in this report were developed using the best available data and should not be taken as exact, but rather as order of magnitude estimates.

2. Meeting the Objective of Article 36

The NPD is currently requesting to replace Cruiser 4, a Ford Interceptor Sedan, with a hybrid Ford Interceptor Utility. This replacement would increase fuel efficiency and reduce the amount of time the engine runs when the vehicle is at idle. These improvements would result in an estimated 35% reduction in fossil fuel use and GHG emissions. However, the Interceptor Utility would still use approximately 500 gallons of gasoline each year, and would only achieve about a 0.75% reduction in the town's annual fossil fuel use. Moving to either of the Tesla models would eliminate fossil fuel use for Cruiser 4, achieving a 2.11% reduction in the town's total fossil fuel use. Either Tesla model would also reduce GHG emissions from the vehicle by about 90%.

3. Performance

The Model Y and Model 3 can accelerate faster than and match or exceed the speed of the Interceptor Utility. The Model Y has less storage capacity than the Interceptor, but still provides significant capacity at 76 cubic feet, far more than 20.1 ft³ of the current Ford Sedan Interceptors. The Model 3 has far less storage capacity than the Interceptor or Model Y, which may be an issue for the NPD, but still has more storage than the Ford Sedan Interceptors with 22.9 ft³.

Ground clearance is a concern for the NPD. The Interceptor provides the greatest ground clearance at 7.6". The Model Y provides 6.6" of ground clearance, and the Model 3 offers 5.5". However, it is possible to install lift kits for both the [Model Y](#) and the [Model 3](#), achieving ground clearance equivalent to or greater than the Interceptor. Without the lift kits, both Tesla vehicles provide more clearance than the existing Sedan Interceptors, which have 5.1" of clearance.

See Table 1 for a comparison of the 3 vehicles.

Table 1 – Performance and Specification Comparison

Vehicle	2021 Ford Interceptor Utility	Tesla Model Y Long Range	Tesla Model 3
Range (mi)	N/A	318	334
MPG	24	125	134
0-60 mph	5.5	4.7 sec	4.2 sec
Top Speed (mpg)	136	135	145
Estimated Delivery	Unknown	March 2022	March 2022
AWD	Y	Y	Y
Storage Capacity (ft ³)	87.8*	76	22.9
Ground Clearance (in)	7.6	6.6	5.5
Head Room (in)	40.7	41	40.3
Leg Room (in)	40.9	41.8	42.7
Hip Room (in)	59.1	53.8	53.4
Shoulder Room (in)	61.8	56.4	56.3

*Based on [2022 Ford Explorer](#)

4. Charging

An electric vehicle can be charged with different charging types (level 1, level 2, and DC fast) that offer different charging speeds. Level 1 chargers utilize a standard 120 V outlet, and would not be suitable for the NPD given their slow charging speeds. DC fast chargers can charge a vehicle almost as quickly as refueling a gasoline vehicle. Installation costs, however, would likely make installing a DC fast charger at the NPD infeasible without significant grant funding. A level 2 charger is practical for the NPD from both a cost and operational perspective.

Given the range of both Tesla models and the fact that the NPD is not a 24-hour department, the vehicle could easily be charged overnight and should be able to provide more than enough range to complete multiple shifts without charging. If the vehicle ever needed to be charged quickly, either because it was accidentally left unplugged overnight or because a shift required driving unusually far, there is a Tesla

Supercharger in West Lebanon, just over 10 minutes from the NPD. Additionally, if the cruiser ever needed to travel long distances (e.g., to Burlington or Boston), [Tesla offers a network of Superchargers](#) that make charging on road trips fast and convenient.

The Richmond Police Department took advantage of a \$750 rebate on the purchase and installation of a level II charger when they purchased their Tesla. They paid \$800 for the charger, and \$1,400 for an electrician to install the charger, bringing the cost to just \$1,450. It is likely that this or a similar rebate program will be available through GMP for the foreseeable future.

5. Police Modifications

Police cruisers typically need post-manufacture modifications for things like prisoner partitions or light bars. These modifications would have to be made to both the Interceptor Utility and the Tesla vehicles, so the cost to modify the vehicles is likely comparable. Many of the modifications that come standard with the Interceptor Utility, are designed to improve the performance of the vehicle, and the Tesla vehicles, though not designed specifically for law-enforcement, appear to perform at the same level as the Interceptor Utility. There may be, however, some modifications that come standard with the Interceptor Utility, like heavy-duty seats, that do not come with the Tesla vehicles. Such modifications, if desired, would increase the cost of modifying the Tesla vehicles.

Furthermore, because the Tesla vehicles are not designed specifically for law-enforcement, there are some unique challenges to modifying them for that use. Tesla vehicles have been modified with some success by other police departments across the country, including the [Windham County Sheriff's Department](#) and the [Richmond Police Department](#). One of the main challenges to modifying both Tesla models is their glass roofs, which make installing a light bar impossible. The light bar issue can be overcome with the installation of interior lights, but may cause visibility concerns. In addition, the Model 3 is too small to install a prisoner partition and is challenging to get in and out of because of how low it sits to the ground, according to the Richmond Police Chief. These issues are unique to the Model 3, as the City of Menlo Park, CA Police Department was able to install a prisoner partition in the Model Y and the Model Y sits higher off the ground. One positive feature of the Tesla vehicles is that the standard computer and center display can serve as a mobile data terminal, according to the Windham County Sheriff's Department.

6. Cost

EVs are typically more expensive upfront than internal combustion engine vehicles, but have lower operating costs. This is true of the Tesla models when compared to the Interceptor Utility. The Model 3 is closer in price to the Interceptor Utility, at around \$6,000 more expensive.¹ The Model Y costs over \$14,000 more upfront than the Interceptor Utility. While the upfront cost of the Tesla vehicles is greater than the Interceptor Utility, the estimated total cost of ownership (TCO) of both the Model Y and the Model 3 is less than the Utility Interceptor, by about \$10,000 and \$25,000 respectively. See Attachment B for more details. These savings come from three sources: lower fuel costs, lower maintenance costs, and a lower rate of depreciation.

¹If a rear-wheel drive vehicle is acceptable to the NPD, the Model 3 offers a rear-wheel drive option that costs approximately the same as the Interceptor Utility. The rear-wheel drive option comes with less range (267 miles).

Depreciation is the most significant factor in the TCO estimates. The Interceptor Utility is assumed to depreciate at a standard rate of 20% in year one and 15% per year thereafter, while the Tesla vehicles are assumed to depreciate much less, at only 3.3% per year. This historically low depreciation rate is due in part to the low maintenance requirements and longer lifecycle of EVs, and also to a very strong used market for Tesla vehicles in particular. If that market were to suddenly change and the Tesla vehicles depreciated at the same rate as the Interceptor Utility, the TCO of the Model Y would be approximately \$25,000 more than the Interceptor Utility. The Model 3 TCO would be about \$6,500 more than the Interceptor Utility.

Another factor to consider (and not factored into the TCO calculations above) is the warranties of vehicles. [The Interceptor Utility](#) has a 5 year/60,000 mile warranty on the Drivetrain, and a 5 year/100,000 mile warranty on the diesel engine. The warranty for the [Tesla vehicles](#) is 8 years/120,000 miles. The warranty for the Tesla vehicles could allow the town to extend the lifecycle of the police vehicles, which could provide substantial additional savings.

7. Availability

As of the writing of this report, Tesla's website indicates that both models are available for delivery by March 2022. The Richmond Police Department received their Tesla Model 3 in August 2021, slightly earlier than their anticipated delivery date. Completing the modifications will take time. It took approximately 3.5 months from the time the Richmond Police Department ordered their modification parts to the time they were installed.

8. Conclusion

To achieve the objective of Article 36, Norwich will need to eliminate fossil fuel use throughout its vehicle fleet, generally through the use of all-electric vehicles. While all-electric technology is not available today for the medium- to heavy-duty vehicles in the town's fleet, there are proven EV options for light-duty vehicles like sedans and SUVs. The Norwich Police Department utilizes four light-duty vehicles, two of which are up for replacement next year. Given the urgency to meet the goal of Article 36 and the feasibility of using EVs in law enforcement, the next time a cruiser is up for replacement, it should be replaced with an EV.

As with the adoption of any new technology, there are challenges to using an EV in the NPD. The most notable relate to modifying a civilian vehicle to meet law enforcement needs, and the upfront cost associated with the EV. Depending on the NPD's needs, some modifications may be difficult or impossible to make given the constraints of the Tesla models, such as installing a light bar on either model or a prisoner partition in the Model 3. However, other police departments have successfully modified both the Tesla Model 3 and Tesla Model Y to meet their needs.

The upfront cost of both the Model 3 and Model Y is higher than the Interceptor Utility. The 5-year total cost of ownership, however, is lower for both Tesla models assuming a low rate of depreciation for the Tesla vehicles. Even if the Tesla vehicles depreciated at the same rate as the Utility Interceptor, the TCO is only 5% higher for the Model 3 and 20% higher for the Model Y, before considering the longer lifecycle of the Tesla vehicles.

The Town will need to be prepared for a learning curve as staff adapt to the new technology. Both law enforcement agencies in Vermont that have purchased a Tesla vehicle are approaching their purchases

as a pilot – an opportunity to learn how to utilize a new, fossil fuel-free technology with a single vehicle, without completely converting their fleets. This approach may work for Norwich as it strives to make progress toward the goal of Article 36.

Attachment A: List of Law Enforcement Agencies Using or have Purchased Electric Vehicles

Agencies in Vermont

Jurisdiction	Number of EVs in Fleet	Vehicle Make/Model	Purpose
Town of Richmond	1	Tesla Model 3	Administrative
Windham County Sheriff's Department	1	Tesla Model S	Administrative, but currently piloting as patrol

Agencies in U.S.

Jurisdiction	Number of EVs in Fleet or Ordered	Vehicle Make/Model	Purpose
Bargersville, IN	5	Tesla Model 3	Patrol
Boulder County Sheriff's Office	1	Tesla Model Y	Patrol
Denver, CO	1	Tesla Model S	Administrative
City of Fremont, CA	2	Tesla Model S/Model Y	Patrol
Los Angeles, CA	100	BMW i3	Administrative
City of Menlo Park	3	Tesla Model Y	Patrol
New York City, NY	434	Tesla Model 3/ Mustang Mach-E	Many purposes, including patrol

International Agencies

Jurisdiction	Number of EVs in Fleet or Ordered	Vehicle Make/Model	Purpose
Basel, Switzerland	7	Tesla Model X	Patrol
Luxembourg	2	Tesla Model S	Patrol
Ontario, CA	1	Tesla Model X	Patrol

Attachment B – Interceptor Utility Vs. Tesla Vehicles Total Cost of Ownership Estimates

	2021 Ford Interceptor Utility	Tesla Model Y Long Range	Tesla Model 3 Long Range
Purchase Price ^a	\$68,316	\$82,490 ^b	\$74,490 ^b
Annual Fuel Cost EQ4	\$1,477 ^c	\$392 ^d	\$365 ^d
Annual Maintenance Costs	\$572 ^e	\$282	\$282
Annual Depreciation ^f	\$7,957	\$2,571	\$2,321
Annual Insurance Costs ^g	\$1,228	\$2,878	\$1,712
Charging Infrastructure	N/A	\$1,450 ^h	\$1,450 ^h
Total Cost of Ownership over 5 Years	\$124,486	\$114,558	\$99,340

^a Price includes police modifications, estimated at \$25,000.

^b Includes utility incentive

^c Usage calculated from Article 36 Task Force Appendix C&D by converting GHG emissions to gallons of gasoline. Gas prices based on 2021 average \$/gallon in Vermont.

^d Using the gallons of gasoline estimate and subtracting the gallons assumed to have been consumed at idle, converted to vehicle miles travelled based on EPA estimated MPG, then calculated kWh needed to travel this distance. Based on Dec 2021 Green Mountain Power cost of \$0.18969/kWh. Running the auxiliary police systems at idle is [assumed to have no impact on range](#). Does not include utility customer charges if a new electricity meter is needed.

^e Based on estimate from the [12/08/2021 Selectboard packet](#).

^f Assumes [standard depreciation](#) for the Ford Interceptor at 20% in first, year, 15% per year thereafter, and a modest [depreciation rate of 3.3%](#) per year for the Tesla Model Y. Some reports find that [Tesla vehicles hold their value](#).

^g National average cost to insure a Ford Explorer and Tesla Model Y. Actual costs likely higher for police vehicles. Assumes that the incremental cost to insure a police vehicle is the same for a Ford and a Tesla.

^h Based on installation in Richmond, VT. Assumes only a Level 2 charger is needed.

TOWN OF NORWICH, VERMONT

RULE REQUIRING WEARING FACE COVERINGS INDOORS IN PUBLIC SPACES

Section 1. Authority

This Rule is adopted by the Selectboard of the Town of Norwich under authority of Act 1 of the 2021 Special Session, “an act relating to temporary municipal rules in response to covid-19.”

Section 2. Purpose

The purpose of this Rule is to require all persons to wear face coverings while indoors at locations that are open to the general public to prevent and mitigate the spread of covid-19 and protect the public health and safety of the Town of Norwich.

Section 3. Definitions

For the purpose of this Rule:

- (1) “Face Covering” means any cloth or tightly woven fabric that can be worn on a person’s face, over their nose and mouth, and that substantially complies with the CDC’s recommended guidance for masks, such as surgical masks, N95 respirators, double-layer cloth gators, or any similar mask that fits snugly around the nose and chin, has multiple layers and/or inner filter pockets, and does not let light through when held up to a light source.
- (2) “Person” means any individual, regardless of their vaccination status, including but not limited to an employee, an owner, a customer, a licensee, an invitee, a visitor, or any other natural person.
- (3) “Public Building” means any building or portion of a building within Town of Norwich that is regularly accessible to the general public. For purposes of this Rule, a Public Building shall not include a private residence or residential unit, a public pre-school or K through 12 school (which remains under the authority of the school board under Act 1 of the 2021 Special Session), a church or other house of worship, or office space where the occupant(s) of offices are physically separated from the general public by doors or enclosed offices.

Section 4. Requirement to Wear Face Coverings

All persons in the Town of Norwich shall wear face coverings while indoors at a Public Building or other locations that are open to the general public.

Section 5. Exemptions

Face coverings are not required for:

- a) Any Person (i) under the age of 2, (ii) with a medical condition that is complicated or irritated by a facial covering, (iii) for whom wearing a mask result in undue difficulties breathing, or (iv) who is unconscious, incapacitated, or otherwise unable to remove the mask without assistance.

- b) Any Person who is alone in a Public Building, so long as they remain alone (i.e., no other Person is present).
- c) Any Person entering a business, or a portion of a business, located within a Public Building, including but not limited to retail, food and beverage, gym, theater, or similar high-traffic business, which actively screens and limits who may enter its premises to only Persons with established proof of vaccination for the covid-19 virus, but only to the extent that the Person is actually screened and provides proof of vaccination.

Section 6. Other Laws

This Rule is in addition to all other ordinances and rules of the Town of Norwich and all applicable laws of the State of Vermont. All ordinances, rules, or parts of ordinances, rules, resolutions, regulations, or other documents inconsistent with the provisions of this Rule are hereby repealed to the extent of such inconsistency.

Section 7. Severability

If any section or provision of this Rule is held by a court of competent jurisdiction to be invalid, such finding shall not invalidate any other part of this Rule.

Section 8. Effective Period.

This Rule shall take effect immediately upon the approval by the Selectboard and shall remain in effect for a period not to exceed 45 days following its initial adoption. The Selectboard shall meet during the 45-day period in which this initial Rule is in effect and vote to rescind this Rule or to extend it for an additional 30 days. Thereafter, the Selectboard shall meet at a minimum once every 30 days to reconsider this Rule, at which meeting the Selectboard shall vote to rescind this Rule or to extend it for an additional 30-day period. The filing of a petition under 24 V.S.A. §§ 1972 and 1973, shall not govern the taking effect of this Rule.

The Selectboard may also vote to suspend the ordinance at any time before April 30, 2022, based on the CDC's community transmission data for Windsor County being at or below "moderate" for ten consecutive days or more (as measured by the CDC).

Section 9. Posting Requirements

Each Public Building and each separate business or separate premise within a Public Building must post signage at the entrance and at other appropriate locations stating that Persons entering are required to wear face coverings by order of the Norwich Selectboard unless exempt. Other locations can be alternative entrances (back doors, etc.) or at transaction locations such as registers. Signage requirements will have an effective date of Friday, December 10, 2021.

**ADOPTED by the Selectboard of the Town of Norwich at its meeting
on this 8th day of December, 2021.**

SIGNATURES of Selectboard

Roger Arnold

Claudette Brochu

Mary Layton

Rob Gere

Marcia Calloway