



Town Report of Norwich, Vermont

Fiscal Year 2015

July 1, 2014 – June 30, 2015



Earl Thompson

Earl Thompson died on February 17, 2015 aged 95. The following includes excerpts from an interview he gave to Jean Lawe for the December 1999 Norwich Happenings.

Earl spent his childhood and school years in Canaan, N.H. On November 27, 1940, he bummed a ride to Concord to join the Civilian Conservation Corps. There he saw the “Uncle Sam Needs You!” poster. So he signed up in the Army Air Corps, and was given a hotel room for the night and a ticket on the 5 a.m. train from Claremont Junction to Georgia. No time to collect his things, he phoned his mother to say he had joined up. He ate Thanksgiving turkey on the train. Arriving in 80 degree heat, he had to wear his winter clothes for 4 days before he could be kitted out!

After Pearl Harbor, Earl’s squadron did coastal patrol along the Carolinas, where it was credited with sinking a submarine. At the time he was in transportation, and was sent as support for the 1st Pursuit Squadron (Night Fighters) flying out of Kettering, England to pursue returning German bombers with radar to identify their bases. After 4-6 weeks of training on machine guns, Earl became a gunner, flying on low-level bombing runs to attack airfields and submarines along the coast of Normandy. During this time he met with General Eisenhower, who visited his AAF unit after a particularly historic bombing raid. Later he saw service with his squadron in North Africa.

Earl took advantage of the GI Bill, finished school, went to Plymouth State College and attended the School of Photography in Rochester, N.Y. His first jobs were with a commercial photographer on Allen Street in Hanover, learning medical photography at the Hitchcock Hospital, and photostating in Baker Library. On December 30, 1950, he married Regina McCabe Frost, who he met while she was a secretary in the Blood Bank.

In 1952 the Thompsons moved to Lary Lane in Norwich. Helen McKenna was postmistress when Earl took his civil service exams and became clerk in 1955. Thirty years later he retired on the same day as then Postmaster Ralph Aulis, with a mammoth celebration on the Green attended by all of Norwich. . . .

Service with a smile was a watchword for Earl. Many Norwich residents remember his 30 years as a Cub Scout Master, for which he received a Silver Beaver Award in 1976 from the BSA National Court of Honor. He was a member of the Norwich Fire Department for 23 years and served the community as a member of the American Legion for 64 years and as a Lion. He started the tradition of putting up flags on telephone poles on Memorial Day, Veterans Day and other celebrations, beginning with just 12 flags. When he noticed these were becoming faded, he asked businesses in town to sponsor new ones.

In 1998 Earl was honored as Vermont Legionnaire of the Year, and in 2004, he and his daughter Barbara were flown to Washington, DC, to attend the dedication of the World War II memorial on Memorial Day. In recognition of his many contributions to the town, a garden seat has been placed in his honor in the Reading Garden of the Norwich Public Library.

On the Cover:

Norwich Trails Committee members and volunteers work to restore the Gile Mountain Trail, moving heavy step stones with the aid of Bruce Streeter’s team of Belgian horses. Photos: Chad Finer.

Town Report
of
Norwich, Vermont

Fiscal Year 2015
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TOWN OF NORWICH, VERMONT AND
NORWICH TOWN SCHOOL DISTRICT
WARNING OF ANNUAL MEETING, MARCH 1, 2016

The legal voters of the Town of Norwich, Vermont and the Norwich Town School District are hereby notified and warned to meet in Tracy Memorial Hall, Norwich, Vermont at 7:00 pm on Monday, February 29, 2016, to transact business not requiring a vote by Australian ballot. Voting for Town Officers and for all articles on the Warning will be by Australian ballot. The polls will be open Tuesday, March 1, 2016 from 7:00 am to 7:00 pm.

This meeting is called to determine if the Town will:

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

Article 2. Elect Town and School District Officers for terms starting in 2016.

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

Article 4. Shall the voters of the Town of Norwich approve a gross spending General Town Budget of \$4,327,993 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2016 to June 30, 2017?

Article 5. Shall the voters of the Town of Norwich appropriate \$17,000 to the Long Term Facility Study Reserve Fund, which has a current balance of \$18,889, to fund Public Safety Facility Architectural/Engineering Services which are estimated to cost \$35,000 to be available upon passage of this Article?

Article 6. Shall the voters of the Town of Norwich appropriate \$27,000 to the Highway Garage Reserve Fund, which has a current balance of \$18,534, for a portion of the estimated local share of \$82,264 for a \$432,968 addition to the Public Works Garage to be available upon passage of this Article?

Article 7. Shall the voters of the Town of Norwich advise the Selectboard to use Federal and State monies that were initially allocated for replacement of the Pool Dam, which was not permitted by the Agency of Natural Resources, for Alternate Projects such as removal of the remnants of the Pool dam, an addition to the existing Public Works building and replacement of a culvert on VT Route 132 near Bowen Hill Road?

Article 8. Shall the voters of the Town of Norwich appropriate \$12,860 to Advance Transit to be used to help cover operating costs and providing matching funds for grants, such amount being reasonably necessary for the support of providing public transportation services to benefit Town residents?

Article 9. Shall the voters of the Town of Norwich appropriate \$3,000 to Good Beginnings to be used for those operating expenses that are reasonably necessary for the support of programs to benefit Norwich residents?

Article 10. Shall the voters of the Town of Norwich appropriate \$500 to the Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community through volunteer service, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 11. Shall the voters of the Town of Norwich appropriate \$2,500 to Headrest to be used for operation of the hotline, such amount being reasonably necessary for the support of Norwich callers using the 24-hour hotline?

Article 12. Shall the voters of the Town of Norwich appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance, such amount being reasonably necessary to provide a dignified event honoring those Town residents who gave all?

Article 13. Shall the voters of the Town of Norwich appropriate \$15,000 to the Cemetery

Commission under 18 VSA § 5361 to supplement the interest from the Perpetual Care Trust Fund for maintenance of the Town Cemeteries?

Article 14. Shall the voters of the Town of Norwich appropriate \$4,348 to The Child Care Center of Norwich to be used for income sensitive scholarships to Norwich children, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 15. Shall the voters of the Town of Norwich appropriate \$8,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 16. Shall the voters of the Town of Norwich appropriate \$3,000 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair in celebration of the 255th year of the Town's Charter?

Article 17. Shall the voters of the Town of Norwich appropriate \$265,000 to the Norwich Public Library Association, to be used for the operating expenses of the Library?

Article 18. Shall the voters of the Town of Norwich appropriate \$3,750 to SEVCA (South-eastern Vermont Community Action) to be used for emergency needs, referral to and assistance with accessing needed services, financial counseling and food and nutrition education, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 19. Shall the voters of the Town of Norwich appropriate \$6,000 to The Family Place to be used for general program support, such amount being reasonably necessary for the support of programs such as direct service through early intervention, child care payment assistance, healthy baby visits, reach up, welcome baby, parent education, play-groups and other services to benefit Norwich residents and their children?

Article 20. Shall the voters of the Town of Norwich appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 21. Shall the voters of the Town of Norwich appropriate \$15,600 to the Visiting Nurse Association & Hospice of VT and NH to help support the home health, maternal and child health and hospice care provided in patients' homes and in community settings, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 22. Shall the voters of the Town of Norwich appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport and social services, such amount being reasonably necessary for the support of programs to benefit senior citizen Town residents?

Article 23. Shall the voters of the Town of Norwich appropriate \$1,000 to Windsor County Partners to be used for mentoring youth, such amount being reasonably necessary for the support of programs to benefit Town youth?

Article 24. Shall the voters of the Town of Norwich appropriate \$2,500 to WISE (Women's Information Service) to be used to support WISE's crisis intervention and support services and prevention education, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 25. Shall the voters of the Town of Norwich appropriate \$3,000 to Youth-In-Action to be used for those operating expenses that are reasonably necessary for the support of programs to benefit Norwich residents?

Article 26. Vote a five-year extension of the exemption from property taxes previously granted to The University Grange under the provisions of 32 VSA § 3840.

- Article 27.** Vote a five-year extension of the exemption from property taxes previously granted to the Root District Game Club under the provisions of 32 VSA § 3840.
- Article 28.** Vote a five-year extension of the exemption from property taxes previously granted to the Beaver Meadow Union Chapel under the provisions of 32 VSA § 3840.
- Article 29.** Pursuant to 24 VSA § 2741(a)&(c) and 32 VSA § 3832(7), vote to renew and extend for five years the property tax exemption agreements between the Town of Norwich and the Norwich Fire District for two parcels of land owned by the Norwich Fire District, parcel #1 being approximately 350 acres lying southwest of Beaver Meadow Road and adjacent to Charles Brown Brook and parcel #2 being approximately 567 acres lying along Beaver Meadow Road and Tucker Hill Road; to exempt these lands from property tax and to keep in place the deeds conveying the development and recreation rights on said lands to the Town of Norwich, under which deeds the Norwich Fire District retained forestry and water rights. These development and recreation rights will revert to the Norwich Fire District if the tax exemptions are revoked, or if they are not extended by renewal when required.
- Article 30.** Shall the voters of the Town of Norwich require that taxes be paid in U.S. funds in two installments? The first installment will be due and accepted at the Town of Norwich Finance Office on or before 4:30 pm August 12, 2016 and the balance will be due at the same location on or before 4:30 pm February 10, 2017. An official United States Post Office postmark/cancellation (not a postage machine date) will determine the payment date for all mailed payments. Interest on overdue taxes will be charged at 1% per month for the first three months and 1½% per month thereafter. All delinquent taxes will be subject to an 8% collection fee in accordance with Vermont Statutes after February 10, 2017.
- Article 31.** Transact any other business that may legally come before the annual Norwich Town Meeting.
- Article 32.** Authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year in accordance with the provisions of 16 VSA § 562(9).
- Article 33.** Shall the voters of the Norwich Town School District determine and fix the salaries of the School Board members in the sum of \$500 each per year in accordance with the provisions of 16 VSA § 562(5)?
- Article 34.** Shall the voters of the Norwich Town School District approve the School Board to expend \$5,458,847, which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,746 per equalized pupil. This projected spending per equalized pupil is 2.8% higher than spending for the current year.
- Article 35.** Transact any other business that may legally come before the annual meeting of the Norwich Town School Board.

Norwich Selectboard

Christopher Ashley
 Linda Cook
 Stephen Flanders
 Dan Goulet
 Mary Layton

Norwich School Board

Justin Campfield
 Thomas Candon
 Kelley Hersey
 James Mackall
 Neil Odell

Voter Information

Registration: To be eligible to vote in this election, people must register to vote and applications to the checklist must be received by the Town Clerk by 4:30 pm on Wednesday, February 24, 2016.

Absentee Ballots: All requests for absentee voter ballots must be made prior to 4:30 pm on Monday, February 29, 2016. There are three ways you may vote by absentee ballot:

1. Voters may vote in person in the Town Clerk's Office. 17 VSA § 2537.
2. Ballots may be delivered by teams of Justices of the Peace to voters who are absent due to illness or physical disability. The Town Clerk must receive notice no later than three days in advance. 17 VSA § 2538.
3. Ballots may be mailed to absent voters if a valid application has been filed with the Town Clerk. 17 VSA § 2539.

Curbside Voting: Election Officials are permitted "to carry a ballot to a handicapped or elderly person in order to permit that person to mark his ballot while in a motor vehicle adjacent to the polling place." 17 VSA § 2502(b).

Tracy Hall is handicapped accessible. Any person needing additional assistance should contact the Town Clerk at least four days before Town Meeting.

Candidates for Office – March 1, 2016

For MODERATOR

For one year

Vote for not more than ONE

- THAYER, WARREN

For Dresden-Norwich SCHOOL

DIRECTOR

For three years

Vote for not more than ONE

- HERSEY, KELLEY

For Norwich SCHOOL DIRECTOR

For two years

Vote for not more than ONE

- CAMPFIELD, JUSTIN

For LISTER

For three years

Vote for not more than ONE

- LINDBERG, CHERYL A.

For LISTER

For an unexpired two-year term

Vote for not more than ONE

- MICHAELIDES, LEE

For SELECTMAN

For three years

Vote for not more than ONE

- COOK, LINDA

For SELECTMAN

For two years

Vote for not more than ONE

- FLANDERS, STEPHEN
- LUPIEN, SUZANNE

For GRAND JUROR

For one year

Vote for not more than ONE

For AGENT TO PROSECUTE & DEFEND SUITS

For one year

Vote for not more than ONE

For CEMETERY COMMISSIONER

For five years

Vote for not more than ONE

- VAN ARMAN, JAY

For TRUSTEE OF PUBLIC FUNDS

For three years

Vote for not more than ONE

- LINDBERG, CHERYL A.

For TRUSTEE OF PUBLIC FUNDS

For an unexpired two-year term

Vote for not more than ONE

- HARVEY, ANN



Photo by Chad Finer

Nancy Beck Hoggson

The Town of Norwich lost a dedicated public servant with the passing of Nancy Beck Hoggson on January 9, 2015. She was well known in Town over the 30 years she lived here, serving on numerous Town committees, nonprofit boards, and as a member of the Selectboard from 2002-2004.

At the time of her death, she was President of the Norwich Historical Society, an organization she was dedicated to for over 10 years. Her considerable professional fundraising experience, her skill at motivating volunteers and her ability to inspire a can-do spirit helped the Town complete significant renovations to the Lewis House, and while also raising the visibility and fiscal stability of the NHS. Nancy helped expand NHS's collaborative ventures, including bringing (in partnership with the Norwich Public Library) the First Wednesdays lecture series to Norwich. Nancy organized the celebration of Norwich's 250th anniversary in 2011, working with the governor of Vermont, the Norwich Women's Club, the NPL, Marion Cross School and numerous other Town boards and councils to create a very special day. She worked to establish educational programs for the Marion Cross School and invited community organizations and groups to make use of the Lewis House for meetings and gatherings.

In addition, Nancy served as a highly effective Chair of the Norwich Historical Preservation Commission, which she helped found in 2009. Under her leadership, Norwich received Certified Local Government (CLG) status – one of 14 Vermont towns to do so – making it eligible for key preservation grants. She was instrumental in the development of Norwich's historic walking tour; the successful nomination of the Beaver Meadow and Root School-houses to the National Register of Historic Places; a new historic marker for Main Street; and a multi-organization project in 2014 focused on farming in Norwich and culminating in a multi-media exhibit at NHS. Nancy was also integral in the Congregational Church's ability to secure a highly competitive \$20,000 historic preservation grant from the state of Vermont in 2013 to repair the church's historic steeple.

Norwich will miss Nancy's ready smile, abundant energy, and outgoing, friendly demeanor; her commitment to the community; and her efforts to discover, preserve and share the history of our Town.

We are sad to note the death of two long-time Norwich residents late in January, too late for a full report.

Donald Ballam died on January 24, 2016. He grew up in Norwich and graduated from Hanover High School in 1943, then gave distinguished wartime service in the U.S. Army Air Corps. Don was known to many as manager of the meat department at Dan & Whit's. He is remembered as a purveyor of friendly good humor and excellent meat. Among many local activities, he was a member of the American Legion Post 8 and Elks.

Alison May died on January 30, 2016. She grew up in Hanover and, after a career in Washington, she and Don returned to Norwich. She was very active in many roles, most notably as a selectwoman, board chair of the Norwich Public Library during its renovation, and member of the Norwich Women's Club, for which she ran the invaluable Norwich Telephone Directory.

Part I

Town of Norwich

Norwich Town Officers & Committees for 2015

Elected Officials

Selectboard

Linda Cook, Chair2016
Steve Flanders2016
Christopher Ashley2017
Dan Goulet2017
Mary Layton, Vice-Chair2018

Town Clerk

Bonnie Munday2017
Judy Trussell, Assistant

Town Treasurer

Cheryl Lindberg2017
Henry Scheier, Assistant
Elaine Waterman, Assistant

Agent to Prosecute & Defend Suits

Frank Olmstead2016

Cemetery Commission

Jay Van Arman2016
Ed Janeway2017
Fred Smith, Jr., Chair2018
Demo Sofronas2019
Robert Parker2020

Justices of the Peace

Carol Campbell2017
Ernie Ciccotelli2017
Nancy Dean2017
Drew Dixon-Vestal2017
Paul "Doc" Donohue2017
Mary Fowler2017
Linda Gray2017
Corlan Johnson2017
Nancy Leavitt-Reibel2017
Arline Rotman2017
Mary Magavern Sachsse2017
Fred Smith, Jr.2017

Listers

Cheryl Lindberg2016
Lee Michaelides2016
Liz Blum, Chair2017

Moderator

Warren Thayer2016

Norwich School Board

Kelley Hersey2016
Justin Campfield2016
Tom Candon2017
James Mackall2017
Neil Odell, Chair2018

Trustees of Public Funds

Ann Harvey2016
Cheryl Lindberg2016
John Currier2017

Appointed Officials

Town Manager

*(serves also as Collector of Delinquent Taxes
and Emergency Management Director)*
Neil Fulton
Nancy Kramer, Assistant

Assessor

Bill Krajewski
Jonathan Bynum, Clerk

Conservation Commission

David Hubbard, Chair2016
William Pierce2016
David Hobson2017
Craig Layne2017
Norman Miller2017
Jennifer Gillich2018
Peter Silberfarb2018
Chris Rimmer2019

Development Review Board

John Carroll2016
Stanley Teeter2016
Ernie Ciccotelli2017
Arline Rotman2017
Richard Stucker2017
Nancy Dean2018
John Lawe, Chair2018
Don McCabe, Alternate2018

Emergency Management

Stephen Leinoff, Deputy Director

Energy Committee

Jamie Hess2016
Meghan Wilson2016
Sarah Drew Reeves2017
Robert Sydney2017
Norman Levy2018
Linda Gray, Chair2018

Fence Viewer

Watt Alexander
Liz Russell

Finance Director
 Roberta Robinson
 Jonathan Bynum, Assistant

Fire Chief
 Stephen Leinoff

Fire Warden
 Linda Cook
 Stephen Leinoff, Deputy

GUV Solid Waste Man. District
 Neil Fulton, Representative2017
 Brion McMullan, Alternate2017

Health Officer
 John Lawe, MD2018
 Bonnie Munday, Deputy2016

Historic Preservation Commission
 Cheryl Herrmann2016
 Anne Silberfarb2016
 Peter Brink, Vice-Chair2017
 Bill Aldrich2018
 Nancy Osgood2018
 Stuart White2018

Milton Frye Nature Area Committee
 Matt Buck
 George Clark
 Kate Emlin
 Becky French
 Bill Hammond
 Phyllis Katz
 Lindsay Putnam
 Sharon Racusin
 Beth Ryan
 Warren Thayer, Chair
 Stan Williams

Planning Commission
 Susan Brink2016
 Jeff Goodrich, Chair2016
 Jacqueline Allen.2017
 Nancy LaRowe2017
 Jeffrey Lubell2018
 Christopher Brien2019
 Melissa Horwitz2019

Planning Director
 Phil Dechert
 Pam Mullen, Assistant

Police Chief
 Douglas Robinson

Public Works Director
 Andy Hodgdon

Recreation Council
 Karin Dwyer.2016
 Benjamin Forbush.2016
 Reese Madden2016
 Jill Collins2017
 Laura Duncan, President.2017
 Chris Clapp2018
 Amy Downard2018
 John Girard2018

Recreation Director
 Jill Kearney Niles

Surveyor of Wood and Lumber
 David Hubbard

Town Service Officer
 Linda Cook2016

Tree Warden
 Thad Goodwin2016

Two Rivers-Ottawaquechee RC Rep.
 Jeff Goodrich.2015
 Tom Gray, Alternate2015

Upper Valley River Subcommittee CRJC
 Melissa Horwitz

Watershed Land Management Council
 Ellen Gnaedinger.2015
 David Hubbard, Chair.2016
 Sandra Haskell.2017

Minutes of The Annual Meeting, March 3, 2015

Town of Norwich, Vermont and
Norwich Town School District

The meeting was called to order at 7:05 pm by Moderator Warren Thayer. Rules of the meeting were reviewed. A request from the Moderator for a voice vote to limit the time for speakers to two minutes or three. Vote passed for two minutes.

The Moderator read the first five articles to the public. There was no discussion on these articles.

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

Article 2. *Elect Town and School District Officers for terms starting in 2015.*

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

Article 4. *Authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year in accordance with the provisions of 16 VSA § 562(9).*

No discussion. (Yes, 790; No, 200)

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

No discussion. (Yes, 900; No, 108)

Article 6. *Shall the voters of the Norwich Town School District appropriate \$5,238,720, necessary for the support of its school for the year beginning July 1, 2015 and ending June 30, 2016?*

Neil Odell of the Norwich School Board spoke to this article. Odell began by explaining how the budget, State of Vermont, Property Valuations and enrollments play into setting the tax rate. Odell also spoke of the importance of not exceeding per pupil spending and trying to keep this down.

This year even though the budget is down by 2.22% we will be seeing an increase in the tax rate. Part of this is due to enrollment projections being down. There will be a reduction of one classroom teacher.

The Homestead tax rate is expected to rise by 3.29% from \$1.8059 to \$1.8654. The non-residential rate is expected to increase 2.88% from \$1.5252 to \$1.5692. The biggest increase is the two cent rise in the Homestead in the statewide education tax rate. Without this increase the local rate would increase about 1.23%.

Between 2011 and 2013, enrollments increased to 305 students, but next year's projection is 291. Next year the school will go from 19 regular classroom teachers to 18 with a 0.6 FTE addition to support the foreign language initiative moving a French teacher down to the Kindergarten level.

The board works with two union groups, one for the teachers and one for the support staff.

This year the CLA (Common Level of Appraisal) has dropped to 97.82%, which is also a factor driving up the tax rate.

Staff development is up \$15,000 for additional learning, the SAU is up 2.9%, there is a decline in debt service relating to the bond. Odell stated that the school is Energy Star Certified and is rated in the top 20% for efficiency in the nation. This year there is no additional transfer to the reserve funds. Salaries are up \$60,000; tutors and remedial and homebound are down \$34,084; regular education payroll tax and benefits are up \$35,609; tuition - Pre-K are up \$100,000; school administration and payroll tax and benefits are down \$12,602; and custodial services payroll tax and benefits are down \$21,119. These changes produce a total decrease of \$119,044.

Significant budget changes are: special education teacher salaries up \$35,280; special education assistants down \$47,219; payroll tax and benefits down \$18,149; purchased professional & technical services down \$66,550; out of district tuition down \$180,530; special education transportation is up \$12,906; and all other special education is down \$3,100. These changes produce a total decrease of \$262,362.

Tuition revenue is up \$11,800; interest on investments is down \$1,200; and other local revenues are down \$1,580 ~ showing that revenue from local sources is up \$9,020. Vocational aid is up \$11,716, transportation aid is down \$13,914; special education block grant is up \$9,403; special education expense reimbursement is down \$57,808; special education extraordinary aid is down \$105,750; and essential early education is up \$2,413. The result is that total state revenues are down \$153,941.

Odell noted that the Marion Cross School is ranked the second best elementary school in the state of Vermont by SchoolDigger.com. It is ranked the sixth best public elementary school nationally by TheBestSchools.org. The school is rated 10 out of 10 by Education.com, and given a grade of A by K12.Niche.com. It is certified as an Energy Star building and was recognized with the Governor's Award for Environmental Excellence in 2015. (Yes, 690; No, 322)

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

Reports by State Representatives:

State Rep. Jim Masland introduced Tim Briglin as our new state representative. Tim is serving on the Health Care Committee. Both representatives are working on reform in baby steps. They are looking towards cost shifting on Medicare and for more resources to allow all Vermonters to have access to Primary Care. Briglin also noted that the legislature is working on the issue of guns, vaccines for children and the legalization of marijuana. There was a proposed bill on the budget and education the previous Friday that could change the way we pay for education.

Masland serves on the Ways and Means Committee and noted that the education bill will make a big difference in how we educate and pay for education. He said the legislature is working on new taxes and going through many difficult cuts. In spite of cuts to the budget, we are beginning to see revenue increase very slowly. The federal government has cut funding to Medicare by \$30,000,000. We are still suffering cuts from the sequester, and the state loses \$40 million to \$50 million a year in tax revenue due to internet sales.

Tim and Jim are both working on legislation to help Norwich rebuild the Town pool, which was destroyed by Tropical Storm Irene.

Article 8. *Shall the voters of the Town of Norwich approve a gross spending General Town Budget of \$4,222,828 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2015 to June 30, 2016?*

Chipper Ashley spoke to this article. He started by saying that three members of the board supported this article while two opposed. The differences are based on what they feel are Norwich's needs, appropriate spending totals and Town operations. Town Manager Neil Fulton has proposed a budget that maintains the current levels of service and current staffing with no new staff.

The most notable increases are \$22,973 for the continuation of the three-year property assessments, 4% salary increases based on the estimated increase in the DPI and the grade and step schedule. Health Insurance has increased by 3.62%, which is less than the estimated 5.7% increase. Employees will be paying a larger percentage of their health insurance. The justices of the peace will receive an increase from \$5.00 per hour to \$8.75 per hour ~ the first increase for the justices in more than 22 years.

Ashley mentioned that there were seven public meetings on the budget in November, December and January as the board discussed various items with little or no attendance from the public.

Other increases to the budget are: \$25,000 for professional services; VLCT membership \$361; Two Rivers Planning Commission \$273; Emergency Management \$5,000 for repairs and replacement for Town generators; Solid Waste \$5,000 to explore ideas for the disposal of regional household hazardous waste in the towns of Norwich, Hanover, Hartford and Lebanon; Property and Casualty Insurance is up \$4,832; worker's compensation insurance is up \$46,477; and \$1,540 to the Energy Committee which will allow us to appropriate money to S.E.R.G. The VLCT, Two Rivers, Property and Workers Comp increases all came after the proposed budget was considered.

Decreases in the budget are: \$15,000 in professional services; \$500 in the designated fund for the tennis courts; VIBRS \$1,550; dust control \$5,000; other projects \$5,000; repairs and maintenance is down \$500.

Overall Town expenditures are up \$61,274 or an increase of 1.5% without other articles.

We have a four-year bargaining agreement and future health insurance increases will be shared between the Town and employees.

Revenues have been dropping for both the Recreation Department and the Solid Waste Department.

Moran spoke in favor of this budget saying that it is a very difficult process and expressed that 44% of our budget is related to the compensation and benefits for the employees.

Cook spoke against this budget saying that they could have done better and that each year through the hard work of the department heads we give back about \$100,000.

Ashley spoke in favor of the budget explaining that the money returned either goes towards reducing the tax rate in the next year or it goes into an undesignated fund and is used for emergencies such as Tropical Storm Irene. (Yes, 737; No, 272)

Article 9. *Shall general obligation bonds of the Town of Norwich in an amount not to exceed Three Million Dollars (\$3,000,000), subject to reduction from available state and federal grants-in-aid, be issued to finance the cost of public safety buildings and public works buildings improvements, the aggregate estimated cost of such improvements being Three Million Dollars?*

Steve Flanders spoke on this article. This project has been discussed since 2000. This will replace the existing police station and combine space with the fire station. There is a tentative proposal to replace the existing fire apparatus bay sometime in the future. The current police station was built in 1957 as a ranch house. It does not have adequate space to interview people, for training personnel, or for secure evidence storage. The project includes the removal and disposal of the existing police station, an increase in the parking area, new septic system with storm drains and a six inch waterline.

Fire Department needs include more training space, more parking, showers and space for gear and equipment storage and decontamination.

The bond would repair and enlarge the highway building including: repairing the roof and fixing structural problems; providing heated storage for the plow trucks; adding a shed; and installing solar panels on the roof with a solar tenant which will offset the cost. This will also allow for: more space for the maintenance of Town vehicles; an office for the DPW director; and a locker room and break room for the employees. This will help give storage for the 1.2 million in Town equipment. Currently we cannot keep the plow trucks covered, there is no office for the department head and there is no

locker room or conference room for staff. The garage was built in 1976 and has a rusted leaky roof and other safety issues.

Flanders noted that at this time bond rates are historically low and expected to be 3.1% for 30 years. The tax required/\$100k for FY 2015: \$18.60 per hundred, FY 2017 \$35.20 per hundred and FY 2027 \$20.90 per hundred and interest of \$1.6 million.

Costs for police and fire would be for an administrative building and repairs to the fire station of \$2.3 million. This would encompass an 8500-square-foot building costing \$1.5 million, at \$175 per square foot for the building only. Site work would be \$409,000, \$223/square foot. Other costs would be \$151,000 for A/E; \$150,000 for contingency; \$103,000 for owners' costs such as permitting fees and rent to house the police department.

For Public Works, costs would be \$0.7 million for the garage repair and expansion and shed. Cost of the shed will partially be offset by the solar panel.

During the budgeting phase the Selectboard identified the functions required and the amount of space needed to perform them. A conceptual design was done for the site, and estimates were made on cost per unit such as area and equipment. The board prepared a budget for the bonding. The design/construction phase will come after the Selectboard finalizes the functions, and approves a design. Then a bid package will be prepared with detailed drawings.

Flanders discussed bonding versus a mortgage: Mortgages are not authorized for towns, there are constant payments, declining interest and increasing principal. Total interest would be \$1.6 million and they need surety collateral. Bonds involve variable annual payments, constant principal reduction, declining interest and total interest of \$1.6 million. Full faith and credit surety of the municipality (no collateral). If the bid were to exceed the bond (which is unlikely to occur) the most qualified bidder will provide a price for a reduced scope.

Speaking against the bond, Goulet feels that the building of 8,500-square-foot is too much. When this started it was a 4,000-square-foot building and went from this to a two-story building and 8,500 square feet. Goulet feels that 1,000 square feet of this is in stairs and elevators and feels that we still have time to fix and meet the needs of the departments. Goulet said that this has been thrown together in the last six months and can be cut in half or by one third, for this is 30 years and is a huge debt. Also he would like to address the needs and wants and feels the board knows the needs. Goulet said the sky is not falling and there is still time, a special election would cost about \$1,000 which is about the cost of the mailing the Town paid for.

Moran spoke in favor of the bond, reinforcing that the rate is a great rate and if we wait it will cost the Town money. He stated that he resisted in voting for this as he believed that the cost would be closer to \$1 million dollars than the \$3 million. Moran noted that in the survey the Town sent out most people supported spending 10% more in taxes to fix our current buildings. He firmly believes that this is a good deal and will never be cheaper; he hopes the Town votes in favor of it.

There was general discussion surrounding this issue. This discussion included much support for the buildings and improvements and the need to approve this article; that maybe this amount may not be enough to make the necessary improvements.

Those opposing this article said the article included the cost to the tax payer, the cost to lower-income families is too high and that the high taxes in this Town are forcing out people with lower income or fixed income, making this a less diverse town. Also, maybe the Town did not spend enough time finding a better location for the Police and Fire Departments to move to. (Yes, 481; No, 552)

Article 10. *Shall the Town enter into a telecommunications union district to be known as the East Central Vermont Telecommunications District, under the provisions of Subchapter 3, Chapter 121 of Title 24, Vermont Statutes Annotated?*

Irv Thomae, who is chairman of the Board of EC Fiber (Katie Smith is our alternate), said that this is a no cost article. EC Fiber organized eight years ago by an inter-local contract to bring fiber optic to 24 towns. They have been able to borrow 6.3 million from 432 district investors and have connected over 1,000 people in parts of a dozen towns. This has been done without taxing the local grand lists. They would like to bring access to the thousands of people who still do not have high-speed internet.

Inter-local contracts are not recognized in other states and even in parts of Vermont, making it difficult to borrow money. By allowing them to reorganize as a municipal utility district it will make it easier to borrow enough money to build out the network more rapidly. This also will be done without using tax dollars.

Passage of this article would allow EC Fiber to reorganize if the Legislature allows them to do so and be able to call a meeting of the entire district. (Yes, 691; No, 176)

Article 11. *Shall the voters of the Town of Norwich appropriate \$12,860 to Advance Transit to be used to help cover operating costs and providing matching funds for grants, such amount being reasonably necessary for the support of providing public transportation services to benefit Town residents?*

Van Chesnut said that this increase of \$2500 is for the expansion of service on this side of the river. This came about through a planning process of both Vermont and New Hampshire. The State of Vermont made available a grant for \$200,000 to Advance Transit for expansion. A 5% local match is needed for the cost of the project. They have asked Hanover for \$10,000 and Hartford for \$30,000 and asking Norwich for a small percentage of \$2500. Chesnut recommended that we look at the 2014 report on Vermont Transportation website which notes that Advance Transit is one of the most productive lines in the state. (Yes, 934; No, 93)

Article 12. *Shall the voters of the Town of Norwich appropriate \$3,000 to Good Beginnings to be used for those operating expenses that are reasonably necessary for the support of programs to benefit Norwich residents?*

No discussion. (Yes, 795; No, 195)

Article 13. *Shall the voters of the Town of Norwich appropriate \$500 to the Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community through volunteer service, such amount being reasonably necessary for the support of programs to benefit Town residents?*

No discussion. (Yes, 817; No, 175)

Article 14. *Shall the voters of the Town of Norwich appropriate \$2,500 to Headrest to be used for operation of the hotline, such amount being reasonably necessary for the support of Norwich callers using the 24-hour hotline?*

No discussion. (Yes, 819; No, 178)

Article 15. *Shall the voters of the Town of Norwich appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance, such amount being reasonably necessary to provide a dignified event honoring those Town residents who gave all?*

Demo Sonfronas spoke on behalf of the Legion saying that this money goes towards the Memorial Day Parade.

Also, the American Legion Post #8 is seeking the names of Norwich veterans who entered military service post 1975 from Norwich and returned to Norwich or retired from military service while a resident of this Town. This will be for a new monument. (Yes, 829; No, 174)

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

Jay Van Arman said this is the same amount as the last ten years. This helps pay for the mowing and brush removal for the eleven cemeteries in the Town of Norwich. (Yes, 835; No, 163)

Article 17. *Shall the voters of the Town of Norwich appropriate \$4,348 to The Child Care Center of Norwich to be used for income sensitive scholarships to Norwich children, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Wendy Teller-Elsberg said this is a non-profit organization which helps people who are income sensitized with childcare. (Yes, 824; No, 185)

Article 18. *Shall the voters of the Town of Norwich appropriate \$8,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Judy Brown thanked the Town for past support. They are asking for the same amount as in past years. This year has been amazing for them and our 254-year heritage. This year they completed a multimedia project on farms in Norwich. They have spent the year conserving and cataloging. They received the 1901 hearse from the Norwich Cemetery Commission for display as well as a Paul Sample watercolor.

The Historical Society has had many visits from the Cross School students and still partners on 1st Wednesday's with the Norwich Library.

The Historical Society lost member Nancy Hoggson this year and will miss her and her leadership.

Judy encouraged everyone to stop by and learn and maybe volunteer. (Yes, 719; No, 273)

Article 19. *Shall the voters of the Town of Norwich appropriate \$3,000 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair in celebration of the 254th year of the Town's Charter?*

Henry Scheier spoke thanking the Town for its support. The money is used by the Lions Club for the community. The Lions Club would like to continue to provide fireworks to the Town as part of its annual fair. (Yes, 675; No, 315)

Article 20. *Shall the voters of the Town of Norwich appropriate \$257,500 to the Norwich Public Library Association, to be used for the operating expenses of the Library?*

Lucinda Walker spoke thanking the Town for its support. Walker explained that the library is a nonprofit entity and that 70% of its operating budget comes from the Town. The library raises the rest of its money through fundraising.

Over the past two weeks it has had 1,900 people come through its doors and had 1,800 items checked out. The community room had been booked twelve times in the last two weeks. Walker again thanked the people.

Lisa Christie, chair of the board, thanked the librarians for all they do. (Yes, 864; No, 157)

Article 21. *Shall the voters of the Town of Norwich appropriate \$3,750 to SEVCA (Southeastern Vermont Community Action) to be used for emergency needs, referral to and assistance with accessing needed services, financial counseling and food and nutrition education, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Anne Day spoke thanking the Town for its support. The organization is asking for the same amount of money as before and she said that it is necessary more now than in the past as the legislature makes cuts to budgets. (Yes, 819; No, 184)

Article 22. *Shall the voters of the Town of Norwich appropriate \$4,000 to The Family Place to be used for general program support, such amount being reasonably necessary for the support of programs such as direct service through early intervention, child care payment assistance, healthy baby visits, reach up, welcome baby, parent education, playgroups and other services to benefit Norwich residents and their children?*

Arline Rotman said that even though she is no longer on the board now, this is a great organization and is well-run and effective. It has helped 197 families over the last four years with home visits and playgroups, 46 in this last year.

It also helped four people get their high school diplomas - an actual diploma and not a G.E.D. (Yes, 818; No, 189)

Article 23. *Shall the voters of the Town of Norwich appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work, such amount being reasonably necessary for the support of programs to benefit Town residents?*

No discussion. (Yes, 817; No, 199)

Article 24. *Shall the voters of the Town of Norwich appropriate \$15,600 to the Visiting Nurse Association & Hospice of VT and NH to help support the home health, maternal and child health and hospice care provided in patients' homes and in community settings, such amount being reasonably necessary for the support of programs to benefit Town residents?*

No discussion. (Yes, 888; No, 126)

Article 25. *Shall the voters of the Town of Norwich appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport and social services, such amount being reasonably necessary for the support of programs to benefit senior citizen Town residents?*

No discussion. (Yes, 911; No, 104)

Article 26. *Shall the voters of the Town of Norwich appropriate \$1,000 to Windsor County Partners to be used for mentoring youth, such amount being reasonably necessary for the support of programs to benefit Town youth?*

Nancy Dean said that for 40 years the group has matched adult volunteers with at-risk children. The Town has been very faithful since 1974. (Yes, 792; No, 210)

Article 27. *Shall the voters of the Town of Norwich appropriate \$2,500 to WISE (Women's Information Service) to be used to support WISE's crisis intervention and support services and prevention education, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Lisa Christy thanked the Town for past support. This past year WISE has helped 30 people in Norwich. (Yes, 845; No, 163)

Article 28. *Shall the voters of the Town of Norwich appropriate \$3,000 to Youth-In-Action to be used for those operating expenses that are reasonably necessary for the support of programs to benefit Norwich residents?*

No discussion. (Yes, 745; No, 258)

Article 29. *Shall the voters of the Town of Norwich require that taxes be paid in U.S. funds in two installments? The first installment will be due and accepted at the Town of Norwich Finance Office on or before 4:30 pm August 14, 2015 and the balance will be due at the same location on or before 4:30 pm February 12, 2016. An official United States Post Office postmark/cancellation (not a postage machine date) will determine the payment date for all mailed payments. Interest on overdue taxes will be charged at 1% per month for the first three months and 1½% per month thereafter. All delinquent taxes will be subject to an 8% collection fee in accordance with Vermont Statutes after February 12, 2016.*

No discussion. (Yes, 945; No, 68)

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

Ashley moved to honor the memory of Nancy Hoggson for her dedicated service to Norwich over many years as a member of the Selectboard, as chair of the Norwich Historical Preservation Committee and as a truly involved citizen of our Town.

Ashley moved to thank Ed Childs for his many years of service to Norwich on the planning board and on the Selectboard. Ashley moved to thank Warren Thayer for his years of service as Town moderator.

A motion moved to honor the above made by Ashley seconded by Day. Motion passed on a voice vote.

The meeting adjourned at 10:40 PM.

Respectfully submitted, Bonnie J. Munday, Norwich Town Clerk

Ballot Results

Articles 1 & 2, March 3, 2015

Moderator (1 year)	Warren Thayer	41
Dresden-Norwich School Director (3 years).	Neil Odell	788
Dresden-Norwich School Director (1 year)	Kelly Hersey.	756
Selectman (3 years).	Mary Drake Layton	562
	Keith Moran	383
Selectman (2 years).	Christopher R. Ashley.	558
	Kris Clement.	418
Cemetery Commissioner (5 years).	Robert G. Parker	812
Trustee of Public Funds (2 years).	John Currier	769

Minutes of the May 11, 2015

Town of Norwich, Vermont

Special Town Meeting

The meeting was called to order by Selectboard Chairman Cook at 7:00 PM. Moderator Thayer was unable to attend the meeting and a request for a Moderator was made to moderate this meeting. A motion made by Mary Layton to nominate Jack Candon to moderate the meeting seconded by Christopher Ashley, was made. The nomination passed on a voice vote.

Candon began the meeting asking that we consider both articles concurrently and read the articles as follows:

Article 1. *Shall general obligation bonds or notes of the Town of Norwich in an amount not to exceed \$2,805,000, subject to reduction from available grants-in-aid, be issued to finance the cost of public safety building construction at an estimated cost of \$2,110,000 and public works buildings improvements at an estimated cost of \$695,000, the aggregated estimated cost thereof being \$2,805,000?*

Article 2. *If Article 1 shall be approved, shall the general obligation bonds or notes of the Town of Norwich approved in Article 1 be increased by \$211,000 to finance the cost of installing energy efficiency improvements at the new public safety building with a goal that the energy uses of the buildings would be from renewable resources, the aggregated estimated cost of such improvements being \$211,000?*

The Selectboard decided to use a PowerPoint Presentation to present the articles to be voted on. Selectman Ashley gave the presentation on behalf of the Board. (This PowerPoint

Ashley started the presentation outline for Article 1 with the differences between this bond and the one presented at the Annual Town meeting in the size and project cost. He explained the floor plan for the Police and Fire Departments and the functions of the room layouts and the joining of the Police and Fire Departments.

The Board used a comparison project from Vergennes as it was designed and built by BreadLoaf Corporation and was similar in size although the layout is different than ours. Some of the differences are in the owner's costs, site cost, square footage and the different room layouts.

For the Public Works facilities, Ashley noted there needs to be roof repairs, heated storage for the plow trucks, space to maintain the vehicles, an office for the Department Head and a locker/break room space for the employees. Also, they have downsized the storage shed to 60' x 100', and there will be space for a solar tenant available.

If Article 1 were to pass Article 2 would finance the installation to make the buildings energy efficient. Ashley noted that 10% of the people who were surveyed would support an increase in the cost of the buildings to make them energy efficient. We have received two quotes one from BreadLoaf Corporation and one from Efficiency Vermont. BreadLoaf quoted \$211,000 while Efficiency Vermont gave the Board a quote of \$70,000. It was noted that both firms stand behind their numbers and we are not sure why the difference is so large between the two.

The total impact of the two bonds if passed would be \$3,016,000.

If the bond is approved, the Town would apply to the Vermont Bond Bank in July. Then, an architect would prepare the final design documents for the police/fire facility. There are three ways this could be done. 1. Design/Build, 2. Design/Bid/Build, 3. Construction Management at Risk. For the Public Works building we would use Design/Build. The term of the bond will be for thirty years at an interest rate of 3.1%.

Ashley stated that it is unlikely the bid would exceed the bond authorization but if it did we would seek the most qualified bidder and they will provide a price for a reduced scope. If there is extra money we would receive bids on options for more insulation, more energy efficient windows and an electric heat pump. The Town could also use the surplus to reduce the bond payments or we can have a Town Meeting vote to approve the use of the surplus for a different capital purpose.

Ashley explained the "Smoothing" of the tax rate. This occurs when the Selectboard decides to borrow from the Undesignated Fund to help offset the tax rate. The Board would borrow from this fund for three years when the tax rate for the bond would be at its highest rate. After three years and the bond payments and tax impact reduces we would pay the money back into the Undesignated Fund over the next three years.

Ashley expressed urgent needs for this project to go forward.

After the presentation there was general discussion from people who were both for and against the articles. Many felt that an urgent need is there for the buildings and the Town employees to have a better work environment and to take advantage of the low interest rate this year. Many felt that the project was too big and the expense too high and could be done for less money.

Of the people present, most either for or against the bond agree that something has to be done with the Police Department and done soon. Also, most agree that all three projects need attention.

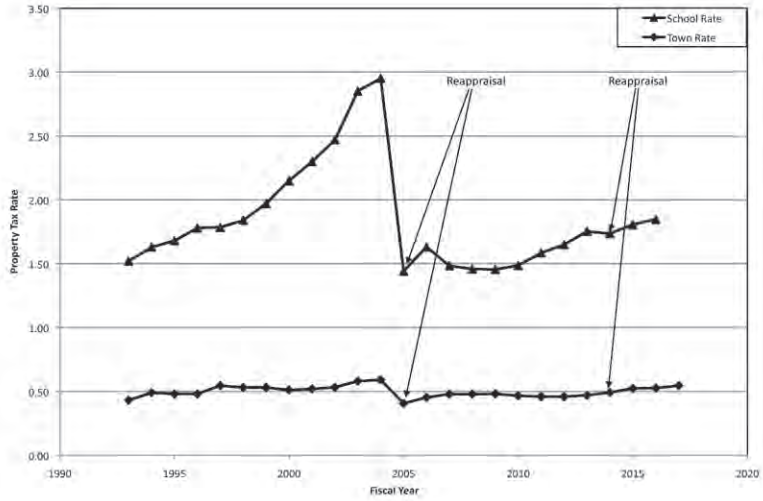
A motion to adjourn, motion passed on a voice vote. Meeting adjourned at 8:44 PM.

Ballot Results – 1,031 Voters

Article 1	Yes, 464	No, 573
Article 2	Yes, 537	No, 494

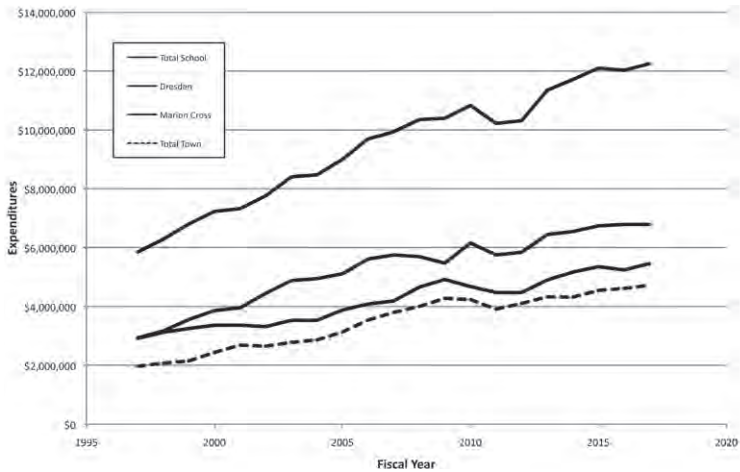
Respectfully submitted, Bonnie J. Munday, Norwich Town Clerk

Town and School Homestead Tax Rates



Norwich Town and School Expenditures

Total Budgeted Expenditures as Proposed to Voters



Town of Norwich and Norwich School District Summary
(FY17 School Tax Information Not Available)

LOCAL GROSS EXPENDITURES SUMMARY

	FY15	FY16	FY17	FY17/FY16
	Budget	Estimated	Projected*	% Change
Town without Articles	\$ 4,161,554	\$ 4,222,828	\$ 4,327,993	2.49%
Articles	386,201	348,451	398,858	14.47%
Local Agreement	36,040	38,920	38,418	-1.29%
Total Town	4,583,795	4,610,199	4,726,851	2.53%
Marion Cross School	5,431,601	5,238,720	5,458,847	4.20%
Dresden Assessment	\$6,742,850	\$6,790,935	\$6,493,613	-4.38%
Total School	12,174,451	12,029,655	11,952,460	-0.64%
Total Expenditures	\$ 16,758,246	\$ 16,639,854	\$ 16,679,311	0.24%

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

	FY15	FY16	FY17	FY17/FY16
	Actual	Actual	Projected*	% Change
Town Rate without Articles	\$ 0.4623	\$ 0.4701	\$ 0.4835	2.85%
Town Rate for Articles	0.0557	0.0501	0.0571	13.97%
Local Agreement Rate	0.0051	0.0056	\$ 0.0055	-1.79%
Total Town Rate	0.5231	0.5258	0.5461	3.86%
Windsor County	0.0090	0.0090	0.0089	-1.11%
School Homestead**	1.8059	1.8468		
School Non-residential**	1.5252	1.5692		
Total Tax Rate				
Homestead	\$ 2.3380	\$ 2.3816		
Non-residential	\$ 2.0573	\$ 2.1040		

AMOUNTS TO BE RAISED BY TAXES

	FY15	FY16	FY17	FY17/FY16
	Actual	Estimated	Projected*	% Change
Town	\$ 3,590,292	\$ 3,615,570	\$ 3,776,022	4.44%
Windsor County	\$ 62,078	\$ 56,384	\$ 57,174	1.40%
Combined School	\$ 11,889,725	\$ 12,202,177		-100.00%
Total taxes to be raised	\$ 15,542,095	\$ 15,874,131		-100.00%

* Assumes an estimated Town Grand List on April 1, 2016 of \$698,505,733.

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

Proposed Town of Norwich Budget:
Town of Norwich Summary

	FY15 Budget	FY15 Actual	FY16 Budget	FY17 Budget	FY17/FY16 % Change
TOWN ADMINISTRATION	\$ 271,895	\$ 245,520	\$ 284,990	\$ 271,521	-4.73%
BCA/BOA	1,171	512	2,032	1,125	-44.64%
STATUTORY MEETINGS	7,380	6,355	4,607	7,215	56.62%
TOWN CLERK	156,701	153,438	160,810	159,989	-0.51%
FINANCE	138,842	130,492	140,628	130,164	-7.44%
GENERAL ADMINISTRATION	21,100	21,965	21,300	18,491	-13.19%
ASSESSOR/LISTER	94,195	87,351	117,168	112,201	-4.24%
PLANNING	133,148	129,655	126,801	129,347	2.01%
RECREATION	258,554	260,680	222,754	237,082	6.43%
POLICE	538,195	527,953	555,212	575,160	3.59%
FIRE/FAST	390,444	395,642	355,951	364,471	2.39%
EMERGENCY MGMT.	70,250	65,731	73,569	72,222	-1.83%
CONSERVATION COMMISSION	16,454	16,733	6,950	6,950	
PUBLIC WORKS	1,957,237	1,886,465	1,975,619	2,032,292	2.87%
LONG TERM DEBT	46,436	46,436	-	-	
TOWN APPROPRIATIONS	1,000	-	-	-	
TAXES	5,000	19,753	5,000	5,000	
INSURANCES	160,350	165,198	169,436	204,762	20.85%
TOWN TOTAL	\$ 4,268,352	\$ 4,159,878	\$ 4,222,828	\$ 4,327,993	2.49%
OUTSIDE APPROPRIATIONS	\$ 383,108	\$ 383,108	\$ 345,358	\$ 398,858	15.49%
TOTAL	\$ 4,651,460	\$ 4,542,986	\$ 4,568,186	\$ 4,726,851	3.47%

Town of Norwich Revenue Report

	FY15 BUDGET	FY15 ACTUAL	FY16 ESTIMATE*	FY17 ESTIMATE*	FY17/FY16 % CHANGE
REVENUES-PAYMENT FROM REDUCTION IN FUND BALANCE					
			\$ 172,886	\$ 135,394	
PROPERTY TAX REVENUES					
TOWN PROPERTY TAX	\$ 3,239,324	\$ 3,615,907	\$ 3,264,026	\$ 3,333,164	2.13%
PROPERTY TAX FOR OTHER MONETARY ARTICLES	386,201	386,201	348,451	398,858	13.05%
VT LAND USE TAX	151,500	161,784	151,500	184,407	21.72%
PROPERTY TAX INTEREST	25,000	24,687	25,000	25,000	0.00%
PROPERTY TAX COLLECTION FEE	17,000	13,562	17,000	17,000	0.00%
TOTAL PROPERTY TAX REVENUE	\$ 3,819,025	\$ 4,202,142	\$ 3,805,977	\$ 3,958,429	3.99%
LICENSE & PERMIT REVENUE					
LIQUOR LICENSE	\$ 350	\$ 540	\$ 400	\$ 400	0.00%
DOG LICENSE	2,730	2,584	2,500	2,550	1.83%
HUNTING & FISHING LICENSES	365	265	365	285	-21.92%
PEDDLER LICENSE	50	125	50	50	0.00%
BUILDING/DEVELOPMENT PERMITS	9,000	9,141	9,000	9,000	0.00%
LAND POSTING PERMIT	210	180	200	200	0.00%
TOTAL LICENSE & PERMIT REVENUE	\$ 12,705	\$ 12,835	\$ 12,515	\$ 12,485	-0.24%
INTERGOVERNMENTAL REVENUE					
VT HIWAY GAS TAX	\$ 153,300	\$ 152,974	\$ 153,000	\$ 153,000	0.00%
VT ACT 60	15,200	14,877	15,200	14,900	-1.97%
ST. OF VT. LISTER TRAINING	400	399	400	400	0.00%
PILOT PAYMENTS	22,000	24,244	22,000	24,000	9.09%
VT NATURAL RESRCS	3,798	3,952	3,798	3,874	2.00%
LATE FEES-REVISED TAX BILLS	400	270	400	250	-37.50%
EDUCATION TAX RETAINER	24,000	24,103	24,000	24,000	0.00%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 219,098	\$ 220,819	\$ 218,798	\$ 220,424	0.74%

	FY15 BUDGET	FY15 ACTUAL	FY16 ESTIMATE*	FY17 ESTIMATE*	FY17/FY16 % CHANGE
SERVICE FEE REVENUE					
RECORDING FEE	\$ 46,000	\$ 32,166	\$ 28,500	\$ 30,000	3.26%
DOCUMENT COPY FEE	3,500	2,384	2,100	2,100	0.00%
USE OF RECRDS FEE	500	293	400	300	-20.00%
VITAL STATISTIC FEE	1,000	1,030	1,500	1,300	-20.00%
MOTOR VEHICLE RENEWAL FEE	150	183	200	190	-6.67%
PHOTOCOPYING FEE	10	10	10	10	0.00%
TRACY HALL RENTAL FEE	7,000	7,691	7,000	7,000	0.00%
POLICE REPORT FEE	725	630	650	600	-6.90%
POLICE ALARM RESPONSE FEE	1,200	500	1,050	700	-29.17%
SPECIAL POLICE DUTY FEES	-	-	-	-	-
PLANNING DOC COPY FEE	-	16	-	-	-
PLANNING MAPS	-	15	-	-	-
RECREATION PROGRAM FEES	179,000	172,403	160,000	173,000	7.26%
TRANSFER STATION STICKERS	20,000	17,228	24,500	24,500	0.00%
RECYCLING SOLID WASTE FEES	900	1,856	750	1,800	116.67%
E-WASTE REVENUE	4,000	3,003	4,700	4,700	0.00%
RECYCLING REBATES	4,000	6,859	7,000	7,000	0.00%
TRASH COUPON	75,000	78,099	61,500	84,194	30.26%
TOTAL SERVICE FEE REVENUE	\$ 342,985	\$ 324,366	\$ 299,860	\$ 337,394	10.94%

Town of Norwich Revenue Report

	FY15 BUDGET	FY15 ACTUAL	FY16 ESTIMATE*	FY17 ESTIMATE*	FY17/FY16 % CHANGE
GRANT REVENUE					
FEMA MITIGATION GRANT	\$ 30,821	\$ 30,821	\$ -	\$ -	-
BETTER BACK ROADS GRANT	6,334	6,334	-	-	-
PLANNING GRANT	11,403	11,403	-	-	-
CONSERVATION COMMISSION GRANT	7,354	7,354	-	-	-
DRY HYDRANT GRANT	8,000	8,000	-	-	-
US JUSTICE DEPT. VEST GRANT	-	-	-	-	-
FY 11 HOMELAND SECURITY	-	-	-	-	-
FY 12 HOMELAND SECURITY	5,498	5,498	-	-	-
FY14 HOMELAND SECURITY	20,191	20,191	-	-	-
GOVERNORS HIGHWAY SAFETY GRANT	2,593	2,593	-	-	-
VLCT PACIF GRANT	1,049	1,049	-	-	-
2013 EQUIPMENT INCENTIVES GRANT	-	-	-	-	-
2014 EQUIPMENT INCENTIVES GRANT	2,305	2,305	-	-	-
2015 EQUIPMENT INCENTIVES GRANT	168	168	-	-	-
NORWICH WOMEN'S CLUB GRANT	6,850	6,850	-	-	-
ENERGY COMMITTEE GRANT-NEGRAS	226	226	-	-	-
TOTAL GRANT REVENUE	\$ 102,791	\$ 102,791	\$ -	\$ -	0.00%
OTHER TOWN REVENUES					
TOWN REPORT	\$ 1,500	\$ 1,401	\$ 1,500	\$ 1,400	-6.67%
BANK INTEREST	2,800	5,439	4,500	5,500	35.71%
INSURANCE CLAIMS	-	496	-	-	0.00%
ATHLETIC FIELD RENTAL	26,000	30,560	32,000	30,600	-5.38%
TOTAL OTHER TOWN REVENUES	\$ 30,300	\$ 37,896	\$ 38,000	\$ 37,500	-1.65%

	FY15 BUDGET	FY15 ACTUAL	FY16 ESTIMATE*	FY17 ESTIMATE*	FY17/FY16 % CHANGE
PUBLIC SAFETY REVENUES					
POLICE FINE	\$ 14,500	\$ 12,579	\$ 15,750	\$ 12,750	-20.69%
PARKING FINE	175	475	225	300	42.86%
DOG FINE	200	-	175	175	0.00%
TOTAL PUBLIC SAFETY REVENUES	\$ 14,875	\$ 13,054	\$ 16,150	\$ 13,225	-19.66%
MISCELLANEOUS REVENUE					
DAILY OVER/SHORT		\$ 254			
DONATIONS		400			
DONATIONS-HISTORIC PRESERVATION		600			
AMBULANCE BILLS PAID		673			
RECREATION		600			
TOWN CLERK		17			
FINANCE DEPT		11			
ASSESSOR/LISTER DEPT.		85			
POLICE DEPT		22,721			
COBRA REIMBURSEMENT		168			
HIGHWAY DEPT		1,182			
CONSERVATION COMM.		2,177			
MISCELLANEOUS	4,000		4,000	8,000	100.00%
TOTAL MISCELLANEOUS REVENUE	\$ 4,000	\$ 29,216	\$ 4,000	\$ 8,000	100.00%
TOTAL FEES & SERVICES	\$ 726,754	\$ 740,976	\$ 589,323	\$ 629,028	5.46%
ALLOWANCE FOR TAX ADJUSTMENTS*				(40,000)	
TOTAL TOWN REVENUES	\$ 4,545,779	\$ 4,943,117	\$ 4,568,186	\$ 4,682,851	2.52%

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

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
TOWN ADMINISTRATION					
SELECTBOARD STIPEND	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.00%
TOWN MANAGER WAGE	101,416	101,362	105,386	108,977	3.41%
TOWN MANAGER BENEFITS	16,877	16,692	16,990	17,172	1.07%
TREASURER STIPEND	1,693	1,693	1,693	1,693	0.00%
ADMIN ASSIST WAGE	45,714	44,840	47,493	49,130	3.45%
FICA TAX	10,428	10,295	10,792	11,127	3.11%
MEDI TAX	2,439	2,408	2,524	2,602	3.09%
HEALTH INSUR	12,854	12,642	12,970	13,209	1.85%
DISABILITY/LIFE INSURANCE	2,076	1,655	1,680	1,680	0.01%
DENTAL INSURANCE	450	419	420	419	-0.24%
VT RETIREMENT	8,405	8,373	8,825	9,167	3.88%
PROFESS SERVICES	45,000	22,359	30,000	35,000	16.67%
PROFESS SERVICES-DAM LITIGATION	-	-	25,000	-	-100.00%
TELEPHONE	600	504	600	550	-8.33%
T MNGR CELL PHONE	600	875	600	650	8.33%
POSTAGE	250	84	250	100	-60.00%
ADVERTISING	450	330	450	450	0.00%
MILEAGE	100	-	100	100	0.00%
OFFICE SUPPLIES	1,200	1,096	1,200	1,200	0.00%
OFFICE EQUIP	600	179	600	500	-16.67%
DUES/MTS/EDUC	500	740	500	800	60.00%
COMMITTEE	500	26	500	500	0.00%
ENERGY COMMITTEE	-	-	1,540	1,540	0.00%
ENERGY COMMITTEE GRANT	226	226	-	-	-
VLCT MEMBERSHIP	4,267	4,501	4,628	4,705	1.66%
TOWN REPORT	6,000	5,448	6,000	6,000	0.00%
DES FUND-FACILITIES STUDY	5,000	5,000	-	-	-
DES FUND-CITIZEN ASSISTANCE	1,000	1,000	1,000	1,000	0.00%
MISCELLANEOUS	750	772	750	750	0.00%
TOTAL	\$ 271,895	\$ 245,520	\$ 284,990	\$ 271,521	-4.73%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
BOARD OF CIVIL AUTHORITY/ABATEMENT					
JUSTICES WAGE	\$ 600	\$ 238	\$ 1,400	\$ 600	-57.14%
FICA TAX	37	5	87	-	-100.00%
MEDI TAX	9	1	20	-	-100.00%
DUES/MTS/EDUC.	300	28	300	300	0.00%
POSTAGE	225	240	225	225	0.00%
TOTAL	\$ 1,171	\$ 512	\$ 2,032	\$ 1,125	-44.64%
STATUTORY MEETINGS					
POLLWORKERS WAGE	\$ 200	\$ 290	\$ 350	\$ 325	-7.14%
FICA TAX	12	7	22	-	-100.00%
MEDI TAX	3	2	5	-	-100.00%
POSTAGE	225	100	100	200	100.00%
ADVERTISING	200	147	140	150	7.14%
PRINTING	2,000	1,619	2,000	1,850	-7.50%
OFFICE SUPPLIES	175	254	125	125	0.00%
VOTING MACH EXPENSE	65	-	65	65	0.00%
VOTING MACH MAINT AGRMT	300	-	300	300	0.00%
VTG MCHN PROGRAM	4,200	3,936	1,500	4,200	180.00%
TOTAL	\$ 7,380	\$ 6,355	\$ 4,607	\$ 7,215	56.62%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
TOWN CLERK					
TOWN CLERK WAGE	\$ 57,392	\$ 56,466	\$ 59,663	\$ 61,687	3.39%
ASST CLK WAGE	37,551	37,653	39,030	40,353	3.39%
FICA TAX	5,886	5,535	6,119	6,251	2.16%
MEDI TAX	1,377	1,295	1,431	1,462	2.16%
HEALTH INS	31,209	30,722	31,461	26,931	-14.40%
DISABILITY/LIFE INS	1,630	1,295	1,421	1,300	-8.53%
DENTAL INSURANCE	900	838	840	840	0.00%
VT RETIREMENT	4,866	5,063	5,305	5,545	4.53%
DOG/CAT LICENSE	450	409	450	450	0.00%
VITAL STATISTICS	50	15	50	40	-20.00%
TELEPHONE	515	487	515	515	0.00%
OFFICE SUPPLIES	2,300	1,560	2,000	2,000	0.00%
OFFICE EQUIPMENT	200	49	200	150	-25.00%
SOFTWARE	3,125	2,886	3,125	3,265	4.48%
DUES/MTGS/EDUC	250	165	200	200	0.00%
DES FUND-RECORD RESTORATION	9,000	9,000	9,000	9,000	0.00%
TOTAL	\$ 156,701	\$ 153,438	\$ 160,810	\$ 159,989	-0.51%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
FINANCE DEPARTMENT					
FINANCE OFFICER WAGE	\$ 61,633	\$ 61,798	\$ 64,047	\$ 66,235	3.42%
FINANCE ASSISTANT WAGE	25,801	26,030	26,818	27,921	4.11%
FICA TAX	5,421	5,225	5,634	5,838	3.63%
MEDI TAX	1,268	1,230	1,318	1,365	3.60%
HEALTH INS	18,911	15,014	15,816	8,127	-48.61%
DISABILITY/LIFE INS	1,573	1,183	1,308	1,183	-9.59%
DENTAL INSURANCE	729	681	686	681	-0.73%
VT RETIREMENT	4,481	4,631	4,817	5,074	5.34%
TELEPHONE	500	477	500	500	0.00%
ADVERTISING	175	172	175	175	0.00%
PRINTING	75	70	75	75	0.00%
OFFICE SUPPLIES	1,500	1,320	1,500	1,500	0.00%
OFFICE EQUIPMENT	125	0	125	250	100.00%
SOFTWARE	750	779	760	790	3.95%
DUES/MTGS/EDUC	250	215	250	250	0.00%
INDEPENDENT AUDIT	15,500	11,600	15,900	9,600	-39.62%
BANK CHARGE	150	67	900	600	-33.33%
TOTAL	\$ 138,842	\$ 130,492	\$ 140,628	\$ 130,164	-7.44%
GENERAL ADMINISTRATION					
TELEPHONE	\$ 1,000	\$ 821	\$ 1,000	\$ 900	-10.00%
POSTAGE METER RENTAL	750	685	750	685	-8.67%
POSTAGE	3,000	3,063	2,700	2,700	0.00%
OFFICE SUPPLIES	1,250	646	1,250	1,250	0.00%
PHOTOCOPIER	3,500	4,201	3,800	1,256	-66.95%
COMPUTER EQUIPMENT	1,600	1,330	1,600	900	-43.75%
WEB SITE SUPPORT	500	910	300	900	200.00%
SERVER MAINTENANCE	4,000	4,810	4,400	4,400	0.00%
DESIGNATED FUND EQUIPMENT	5,500	5,500	5,500	5,500	0.00%
TOTAL	\$ 21,100	\$ 21,965	\$ 21,300	\$ 18,491	-13.19%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
ASSESSOR DEPARTMENT					
LISTER WAGE	4,500	4,500	4,500	4,500	0.00%
ASSESSING CLERK WAGE	15,481	15,497	16,057	16,753	4.33%
FICA TAX	1,239	1,119	1,275	1,318	3.38%
MEDI TAX	290	262	298	308	3.38%
HEALTH INS	7,045	4,677	4,727	4,876	3.16%
DISABILITY/LIFE INS	247	226	231	230	-0.53%
DENTAL INSURANCE	450	157	158	158	0.32%
VT RETIREMENT	793	796	823	859	4.33%
PROFESSIONAL ASSESSOR SERVICES	60,000	57,600	82,000	74,000	-9.76%
SOFTWARE MAINT/UPDATE	1,500	389	500	6,500	1200.00%
TELEPHONE	500	514	650	600	-7.69%
POSTAGE	500	706	2,650	750	-71.70%
ADVERTISING	100	121	350	150	-57.14%
PRINTING	200	84	1,800	150	-91.67%
MILEAGE REIMB	50	29	50	50	0.00%
OFFICE SUPPLIES	250	136	350	250	-28.57%
OFFICE EQUIPMENT	250	-	250	250	0.00%
DUES/MTGS/EDUC	800	538	500	500	0.00%
TOTAL	\$ 94,195	\$ 87,351	\$ 117,168	\$ 112,201	-4.24%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
PLANNING/DRB DEPARTMENT					
PLAN ADMIN WAGE	\$ 61,068	\$ 61,236	\$ 63,461	\$ 65,633	3.42%
OFFICE ASST. WAGE	20,908	20,574	21,729	22,460	3.36%
FICA TAX	5,082	4,914	5,282	5,462	3.41%
MEDI TAX	1,189	1,149	1,235	1,277	3.38%
HEALTH INS	12,854	12,665	14,295	13,681	-4.29%
DISABILITY/LIFE INS	888	714	714	714	0.00%
DENTAL INSURANCE	675	419	420	420	0.00%
VT RETIREMENT	3,130	3,273	3,411	3,610	5.83%
PLANNING SERVICES	1,500	-	3,500	3,000	-14.29%
MAPPING	2,500	2,200	2,000	2,200	10.00%
HISTORIC PRESERVATION COMMISSION	1,500	1,500	1,500	1,500	0.00%
HISTORIC PRES CLG GRANT	1,457	1,457	-	-	-
2014 ST OF VERMONT PLANNING GRANT	10,667	10,667	-	-	-
TELEPHONE	400	543	400	400	0.00%
POSTAGE	425	297	350	350	0.00%
ADVERTISING	600	383	500	500	0.00%
PRINTING	300	-	150	150	0.00%
MILEAGE REIMB	500	623	450	450	0.00%
OFFICE SUPPLIES	900	667	800	800	0.00%
OFFICE EQUIPMENT	500	149	250	250	0.00%
DUES/MTGS/EDUC	775	758	750	750	0.00%
TWO RIVER PLANNING COMM.	4,268	4,404	4,541	4,677	2.99%
U.V. TRANSPORTATION MGMT	1,063	1,063	1,063	1,063	0.00%
TOTAL	\$ 133,148	\$ 129,655	\$ 126,801	\$ 129,347	2.01%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
RECREATION DEPARTMENT					
RECREATION ADMINISTRATION					
RECREATION DIR WAGE	\$ 62,150	\$ 62,312	\$ 64,582	\$ 66,788	3.42%
FICA TAX	3,853	3,928	4,004	4,141	3.42%
MEDI TAX	901	919	936	968	3.37%
HEALTH INS	7,416	7,300	7,445	7,747	4.06%
DISABILITY/LIFE INSUR	1,170	805	852	805	-5.57%
DENTAL INSURANCE	450	419	420	419	-0.24%
VT RETIREMENT	3,185	3,331	3,471	3,673	5.81%
TELEPHONE	650	523	550	550	0.00%
POSTAGE	100	100	150	150	0.00%
ADVERTISING	50	-	50	50	0.00%
PRINTING	50	21	200	100	-50.00%
DUES/MTGS/EDUC	800	330	850	850	0.00%
OFFICE EQUIPMENT	250	711	100	100	0.00%
MILEAGE REIMBURSEMENT	450	397	450	450	0.00%
OFFICE SUPPLIES	250	145	275	250	-9.09%
TOTAL ADMINISTRATION	\$ 81,726	\$ 81,241	\$ 84,336	\$ 87,041	3.21%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
RECREATION PROGRAMS					
INSTRUCTOR FEE	\$ 75,000	\$ 78,700	\$ 69,000	\$ 80,000	15.94%
COACHING MATERIALS	300	346	400	400	0.00%
TEE SHIRT/HAT	4,800	4,556	4,500	4,500	0.00%
EQUIPMENT	3,600	2,901	3,800	3,800	0.00%
SUMMER PROG WAGE	13,700	13,900	13,700	14,000	2.19%
REFEREE/UMPIRE	2,200	2,046	2,200	2,200	0.00%
ENTRY FEE	1,200	915	1,120	1,120	0.00%
REGISTRATION & CREDIT CARD FEES	6,500	7,178	6,500	7,200	10.77%
M.CROSS SCHOOL RENTAL FEE	13,500	13,230	13,500	13,500	0.00%
SPECIAL EVENTS /SUPPLIES	1,300	881	1,000	1,000	0.00%
FICA	850	862	849	868	2.19%
MEDI	200	202	199	203	2.19%
UNIFORM	300	300	300	300	0.00%
TOTAL RECREATION PROGRAMS	\$ 123,450	\$ 126,016	\$ 117,068	\$ 129,091	10.27%
RECREATION FACILITIES					
REC FIELD CARE	\$ 7,500	\$ 8,387	\$ 10,000	\$ 10,000	0.00%
HUNTLEY LINE MARKING	3,000	2,983	3,200	3,200	0.00%
PORTABLE TOILET	800	303	800	650	-18.75%
REPAIRS & MAINT	1,000	694	2,000	2,000	0.00%
WATER USAGE	350	329	350	350	0.00%
WOMEN'S CLUB GRANT	3,285	3,285	500	250	-50.00%
SITE WORK					
FEMA POOL-GRANT	32,443	32,443	4,500	4,500	0.00%
DESIGNATED FUND-T COURTS	5,000	5,000	21,350	20,950	-1.87%
TOTAL RECREATION FACILITIES	53,378	53,423	222,754	237,082	6.43%
TOTAL	258,554	260,680	222,754	237,082	

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
POLICE STATION					
UTILITIES					
WATER USAGE	\$ 200	\$ 288	\$ 200	\$ 200	0.00%
ELECTRICITY	3,200	3,846	3,250	3,250	0.00%
HEATING	2,000	1,961	2,250	2,250	0.00%
ADMIN TELEPHONE	4,500	3,583	4,500	4,500	0.00%
TOTAL	\$ 9,900	\$ 9,678	\$ 10,200	\$ 10,200	0.00%
REPAIRS & MAINT					
ALARM MONITORING	\$ 210	\$ 56	\$ 210	\$ 210	0.00%
SUPPLIES	250	87	250	250	0.00%
REPAIRS & MAINT	1,500	930	1,500	1,500	0.00%
TOTAL	\$ 1,960	\$ 1,074	\$ 1,960	\$ 1,960	0.00%
DESIGNATED FUND-POLICE STATION					
TOTAL	\$ 11,860	\$ 10,752	\$ 12,160	\$ 15,660	28.78%
POLICE DEPARTMENT					
WAGES & BENEFITS					
POLICE CHIEF WAGE	\$ 77,670	\$ 78,430	\$ 81,648	\$ 84,052	2.94%
INT CHIEF THETFORD	-	10,632	-	-	-
POLICE OFFICER WAGE	146,349	128,330	153,902	159,600	3.70%
ON-CALL WAGE	-	-	4,680	4,680	0.00%
OVERTIME OFFICER WAGE	20,000	21,591	20,000	20,000	0.00%
ADMINISTRATIVE WAGE	40,613	40,802	42,158	43,850	4.01%
PARTIME OFFICER WAGE	5,000	7,853	7,500	7,500	0.00%
CROSSING GUARD WAGE	12,000	14,179	12,500	12,500	0.00%
GOVERNORS HIGHWAY SAFETY GRANT WAGE	3,372	3,372	-	-	-
FICA TAX	18,701	18,428	19,988	20,339	1.76%
MEDI TAX	4,890	4,302	4,675	4,757	1.76%
HEALTH INS	75,890	74,554	79,831	80,762	1.17%
DISABILITY/LIFE INS	4,500	3,208	3,999	3,500	-12.48%
DELTA DENTAL	2,250	1,676	2,100	1,677	-20.14%
VT RETIREMENT	18,248	18,716	19,082	21,133	10.75%
TOTAL	\$ 429,482	\$ 426,074	\$ 452,062	\$ 464,350	2.72%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
COMMUNITY POLICING					
ANIMAL CONT/LEASH LAW	\$ 2,000	\$ 803	\$ 1,500	\$ 1,500	0.00%
COMMUNITY RELATNS	1,000	1,880	1,000	1,000	0.00%
SPEED SIGNS	1,200	3,041	1,200	1,500	25.00%
TOTAL	\$ 4,200	\$ 5,724	\$ 3,700	\$ 4,000	-8.11%
EQUIPMENT & MAINTENANCE					
RADIO MAINTENANCE	\$ 1,175	\$ 1,263	\$ 1,175	\$ 800	-31.91%
PETROLEUM PRODUCTS	11,500	7,454	11,500	8,500	-26.09%
CRUISER VIDEO EQUIP	300	395	300	300	0.00%
CRUISER MAINT	6,000	5,367	6,000	6,500	8.33%
CRUISER SUPPLIES	700	701	700	700	0.00%
TOTAL	\$ 19,675	\$ 15,180	\$ 19,675	\$ 16,800	-14.61%
GRANTS					
EQUIPMENT INCENTIVE GRANT-14	2,305	2,305	-	-	0.00%
EQUIPMENT INCENTIVE GRANT-15	168	168	-	-	0.00%
TOTAL	\$ 2,473	\$ 2,473	\$ -	\$ -	0.00%
SUPPORT					
ADMINISTRATION	\$ 4,400	\$ 2,866	\$ 4,300	\$ 4,300	0.00%
TRAINING	3,000	1,594	2,500	2,500	0.00%
TRAINING SUPPLIES	500	385	500	500	0.00%
VIBRS	2,750	3,013	1,200	1,200	0.00%
DISPATCH SERVICES	45,205	45,062	47,465	48,750	2.71%
MILEAGE REIMB	100	640	100	100	0.00%
DUES/MTCG/EDUC	450	683	450	500	11.11%
UNIFORM	3,000	2,039	2,500	2,500	0.00%
UNIFORMS CLEANING	1,100	1,468	1,100	1,500	36.36%
TOTAL	\$ 60,505	\$ 57,750	\$ 60,115	\$ 61,850	2.89%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
DESIGNATED FUNDS					
DESIGNATED FUND-SPECIAL EQUIP	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500	0.00%
DESIGNATED FUND-CRUISER	5,000	5,000	5,000	10,000	100.00%
TOTAL	10,000	10,000	7,500	12,500	66.67%
TOTAL	526,335	517,201	543,052	559,500	3.03%
TOTAL POLICE STATION AND POLICE DEPT.	\$ 538,195	\$ 527,953	\$ 555,212	\$ 575,160	3.59%
FIRE/EAST STATION					
UTILITIES					
WATER USAGE	\$ 700	\$ 661	\$ 700	\$ 700	0.00%
ELECTRICITY	1,900	2,071	1,800	1,800	0.00%
HEATING	5,400	5,918	5,400	5,000	-7.41%
TELEPHONE & INTERNET	1,750	1,967	1,950	1,975	1.28%
ALARM MONITORING	60	56	60	60	0.00%
TOTAL	\$ 9,810	\$ 10,673	\$ 9,910	\$ 9,535	-3.78%
REPAIR & MAINTENANCE					
SUPPLIES	\$ 500	\$ 879	\$ 500	\$ 500	0.00%
REPAIR & MAINTENANCE	2,700	2,708	2,500	2,500	0.00%
DESIGNATED FUND-FIRE STATION	-	-	-	4,000	
TOTAL	\$ 3,200	\$ 3,588	\$ 3,000	\$ 7,000	133.33%
TOTAL FIRE STATION	\$ 13,010	\$ 14,261	\$ 12,910	\$ 16,535	28.08%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
FIRE/EAST DEPT.					
FIRE WAGES	\$ 58,979	\$ 60,175	\$ 61,301	\$ 63,381	3.39%
FIRE CHIEF WAGES	1,775	1,183	1,775	1,479	-16.68%
FIRE OFFICER STIPEND	33,475	36,107	27,500	27,500	0.00%
FIREFIGHTERS WAGE	5,000	3,120	5,000	4,000	-20.00%
FF DRILLS/MTGS WAGE	6,152	6,297	5,926	5,974	0.82%
FICA TAX	1,439	1,472	1,386	1,397	0.82%
MEDI TAX	1,500	803	938	938	0.00%
HEALTH INSURANCE	964	684	883	850	-3.71%
DISABILITY/LIFE INSURANCE	3,167	3,127	3,142	3,169	0.87%
VT RETIREMENT	450	419	420	420	0.00%
DENTAL INSURANCE					
TOTAL	\$ 112,900	\$ 113,387	\$ 108,270	\$ 109,109	0.77%
EMS WAGES					
EMS WAGE	\$ 5,000	\$ 4,213	\$ 5,000	\$ 5,000	0.00%
EMS DRILL WAGE	2,300	1,640	2,300	2,100	-8.70%
EMS FICA TAX	453	356	453	440	-2.74%
EMS MEDI TAX	106	83	106	103	-2.74%
TOTAL	\$ 7,858	\$ 6,293	\$ 7,858	\$ 7,643	-2.74%
EDUCATION & TRAINING					
FIRE EDUC/TRAINING	\$ 1,750	\$ 512	\$ 1,750	\$ 1,500	-14.29%
EMS EDUC/TRNG	1,250	1,208	1,000	1,000	0.00%
FIRE DUES/MTGS/EDUC.	1,000	940	1,200	1,200	0.00%
TOTAL	\$ 4,000	\$ 2,660	\$ 3,950	\$ 3,700	-6.33%
TOOLS & EQUIPMENT					
FIRE TOOLS & EQUIPMENT	\$ 7,000	\$ 4,765	\$ 5,000	\$ 5,000	0.00%
EMS TOOLS/EQUIP	3,000	428	2,500	1,500	-40.00%
RADIO PURCH/REPAIR	1,000	667	1,000	750	-25.00%
TOTAL	\$ 11,000	\$ 5,860	\$ 8,500	\$ 7,250	-14.71%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
MAINTENANCE					
FIRE TRK R & M	\$ 8,500	\$ 18,663	\$ 9,000	\$ 12,000	33.33%
EQUIPMENT MAINTENANCE	2,000	1,240	2,000	2,000	0.00%
RADIO MAINTENANCE	1,000	310	1,000	900	-10.00%
SOFTWARE MAINTENANCE	800	739	800	800	0.00%
COMPUTER MAINTENANCE	650	-	600	400	-33.33%
VEHICLE FUEL	4,250	3,475	4,250	3,500	-17.65%
TOTAL	\$ 17,200	\$ 24,426	\$ 17,650	\$ 19,600	11.05%
SUPPORT					
RECRUITMENT	\$ 250	\$ 161	\$ 100	\$ 100	0.00%
POSTAGE	100	23	110	75	-31.82%
FIRE PREVENTION BOOKS & MATERIALS	175	72	100	100	0.00%
FIREFIGHTERS CASUL INS	6,500	5,925	6,600	6,200	-6.06%
OFFICE SUPPLIES	350	436	400	400	0.00%
DISPATCH SERVICE	7,986	8,438	8,305	8,554	3.00%
UNIFORM	250	150	250	225	-10.00%
HYDRANT RENTAL	10,750	11,700	11,200	11,700	4.46%
DRY HYDRANT	400	45	400	400	0.00%
OSHA COMPLIANCE	1,100	463	1,000	750	-25.00%
TOTAL	\$ 27,861	\$ 27,415	\$ 28,465	\$ 28,504	0.14%
AMBULANCE EXPENDITURES					
AMBULANCE CONTRACT	\$ 91,579	\$ 92,519	\$ 94,326	\$ 97,156	3.00%
AMBULANCE LIAB	2,000	5,787	4,400	5,000	13.64%
TOTAL	\$ 93,579	\$ 98,306	\$ 98,726	\$ 102,156	3.47%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
GRANT EXPENSE					
VLCT PACIF GRANT	\$ 1,049	\$ 1,049	\$ -	\$ -	-
DRY HYDRANT GRANT	8,000	8,000	-	-	-
FY 12 HOMELAND SECURITY GRANT	5,498	5,498	-	-	-
FY 14 HOMELAND SECURITY GRANT	20,191	20,191	-	-	-
TOTAL	\$ 34,737	\$ 34,737	\$ -	\$ -	-
DESIGNATED FUNDS					
DESIGNATED FUND-APPARATUS	\$ 63,298	\$ 63,298	\$ 64,622	\$ 65,975	2.09%
DESIGNATED FUNDE-EQUIPMENT	5,000	5,000	5,000	4,000	-20.00%
TOTAL	68,298	68,298	69,622	69,975	0.51%
TOTAL FIRE	377,434	381,381	343,041	347,936	1.43%
TOTAL FIRE STATION AND FIRE DPT.	\$ 390,444	\$ 395,642	\$ 355,951	\$ 364,471	2.39%
EMERGENCY MANAGEMENT					
DEBT SERVICE ON TOWER BOND	\$ 60,790	\$ 60,791	\$ 60,519	\$ 60,122	-0.66%
TOWER POWER	2,160	633	500	600	20.00%
EMERG MAN ADMIN	200	50	150	100	-33.33%
EMERG MNGMT SUPPLIES	100	-	100	100	0.00%
GENERATOR FUEL	1,000	723	300	300	0.00%
EMERG GEN MAINT	4,000	3,535	6,000	5,000	-16.67%
BASE RADIO MAINTENANCE PD & DPW	2,000	-	1,000	1,000	0.00%
DESIGNATED FUND-GENERATORS	-	-	5,000	5,000	0.00%
TOTAL	\$ 70,250	\$ 65,731	\$ 73,569	\$ 72,222	-1.83%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
CONSERVATION COMM.					
DUES/MTGS/EDUC	\$ 850	\$ 750	\$ 850	\$ 850	0.00%
SPKRS/PUBLIC INFO	500	-	500	300	-40.00%
PUBLICITY	300	-	300	300	0.00%
TRAILS	3,300	1,223	3,300	3,000	-9.09%
WATER QUAL MONIT	500	1,000	500	500	0.00%
MILT FRYE NATURE AREA	-	3,661	-	900	
NATRL RESRCS INVEN	1,500	595	1,500	1,100	-26.67%
WOMAN'S CLUB GRANT	2,150	2,150	-	-	
GRANT EXPENSE	7,354	7,354	-	-	
TOTAL	\$ 16,454	\$ 16,733	\$ 6,950	\$ 6,950	0.00%
PUBLIC WORKS DEPARTMENT					
HIGHWAY DIVISION					
HIGHWAY/WAGES & BENEFITS	\$ 79,610	\$ 81,476	\$ 84,396	\$ 87,259	3.39%
DIRECTOR OF PUBLIC WORKS	238,812	231,779	250,485	252,737	0.90%
ROAD CREW WAGES	28,750	34,879	28,750	28,750	0.00%
ROAD CREW OVERTIME	2,750	1,650	2,750	1,650	-40.00%
PAGER COMPENSATION	26,769	26,371	28,028	28,335	1.09%
FICA & MEDICARE	94,182	92,895	98,950	104,685	5.80%
HEALTH INSURANCE	5,600	3,745	4,822	4,822	-0.01%
DISABILITY & LIFE INSURANCE	2,700	2,530	2,520	2,530	0.40%
DENTAL INSURANCE	17,933	16,885	19,693	20,372	3.45%
RETIREMENT					
TOTAL	\$ 497,106	\$ 492,210	\$ 520,394	\$ 530,864	2.01%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
MATERIALS					
SALT & CHEMICALS	\$ 113,967	\$ 125,975	\$ 115,000	\$ 119,600	4.00%
SAND	61,600	64,696	61,600	61,600	0.00%
DUST CONTROL	30,000	18,886	20,000	20,000	0.00%
GRAVEL & STONE	66,500	30,344	65,000	50,000	-23.08%
CULVERTS & OTHER ROAD SUPPLIES	14,400	4,261	15,400	12,000	-22.08%
ASPHALT PRODUCTS	2,700	1,528	2,700	7,100	162.96%
BRIDGE REPAIR & MAINTENANCE	2,000	-	5,000	2,000	-60.00%
OTHER PROJECTS	10,000	3,526	5,000	5,000	0.00%
SIGNS	4,500	3,462	4,500	4,500	0.00%
TOTAL	\$ 305,667	\$ 252,678	\$ 294,200	\$ 281,800	-4.21%
CONTRACTED SERVICES					
PLOWING & SANDING	\$ 16,139	\$ 25,314	\$ 16,139	\$ 19,000	17.73%
ROAD SWEEPING	7,150	1,575	7,150	7,150	0.00%
LEAF REMOVAL	5,000	8,460	5,000	6,000	20.00%
STREETLIGHTS	12,000	8,821	12,000	10,000	-16.67%
TREE CUTTING & REMOVAL	12,000	12,240	12,000	12,000	0.00%
UNIFORMS	5,636	7,347	7,072	7,638	8.00%
PAVING	60,000	40,000	60,000	60,000	0.00%
OTHER PROJECTS	5,000	7,442	5,000	5,000	0.00%
CRACK SEALING	20,000	14,000	20,000	31,250	56.25%
PAVEMENT MARKING	20,000	20,363	20,000	20,000	0.00%
TOTAL	\$ 162,925	\$ 145,562	\$ 164,361	\$ 178,038	8.32%
EQUIPMENT					
OUTSIDE REPAIRS	\$ 35,236	\$ 49,022	\$ 35,236	\$ 37,500	6.43%
PARTS & SUPPLIES	37,500	38,455	37,500	37,500	0.00%
PETROLEUM PRODUCTS	55,000	50,550	55,000	50,000	-9.09%
TOTAL	\$ 127,736	\$ 138,027	\$ 127,736	\$ 125,000	-2.14%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
HIGHWAY GARAGE					
ELECTRICITY	\$ 3,120	\$ 3,137	\$ 3,120	\$ 3,120	0.00%
PROPANE	9,000	9,813	9,000	9,000	0.00%
TELEPHONE	2,750	2,006	2,750	2,000	-27.27%
SUPPLIES	2,500	1,268	2,000	1,500	-25.00%
ALARM MONITORING	250	113	250	250	0.00%
REPAIRS & MAINTENANCE	5,150	3,073	5,150	5,150	0.00%
TOOLS	3,000	1,945	3,000	2,500	-16.67%
ADMINISTRATION	5,900	7,402	5,900	6,850	16.10%
DESIGNATED FUND-GARAGE				36,460	
TOTAL	\$ 31,670	\$ 28,755	\$ 31,170	\$ 66,830	114.40%
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	0.00%
DESIGNATED FUND-SIDEWALK				10,000	
DESIGNATED FUND-PAVING	275,000	275,000	275,000	275,000	0.00%
DESIGNATED FUND-BRIDGES	35,000	35,000	35,000	35,000	0.00%
TOTAL	\$ 445,000	\$ 445,000	\$ 445,000	\$ 455,000	2.25%
GRANTS					
BETTER BACK ROADS GRANT	6,334	6,334	-	-	
TOTAL	6,334	6,334	-	-	
TOTAL-HIGHWAY DIVISION	\$ 1,576,438	\$ 1,508,566	\$ 1,582,861	\$ 1,637,532	3.45%
BUILDINGS & GROUNDS DIVISION					
BUILDINGS & GROUNDS WAGES & BENEFITS					
BUILDING & GROUND WAGES	\$ 73,440	\$ 76,563	\$ 77,678	\$ 78,459	1.01%
OVERTIME WAGES	7,500	3,304	7,500	6,000	-20.00%
PAGER COMPENSATION	550	550	550	550	0.00%
FICA & MEDICARE	6,234	6,124	6,558	6,503	-0.84%
HEALTH INSURANCE	31,394	30,815	31,461	28,104	-10.67%
DISABILITY & LIFE INSURANCE	1,260	1,067	1,119	1,067	-4.61%
DENTAL INSURANCE	450	419	420	419	-0.24%
RETIREMENT	4,176	4,371	4,608	4,675	1.46%
TOTAL	\$ 125,005	\$ 123,212	\$ 129,894	\$ 125,777	-3.17%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
MATERIALS					
GARDEN SUPPLIES & PLANTS	\$ 1,500	\$ 1,938	\$ 1,400	\$ 1,700	21.43%
CONTRACTED SERVICES					
FOLEY PARK & MEDIANS	\$ 4,429	\$ 4,291	\$ 4,750	\$ 4,750	0.00%
UNIFORMS	900	1,939	1,700	2,100	23.53%
TOTAL	\$ 5,329	\$ 6,230	\$ 6,450	\$ 6,850	6.20%
EQUIPMENT					
OUTSIDE REPAIRS	\$ 1,000	\$ 1,348	\$ 1,200	\$ 1,300	8.33%
PARTS & SUPPLIES	2,500	1,587	2,000	1,800	-10.00%
PETROLEUM PRODUCTS	3,000	2,769	2,800	2,800	0.00%
TOOLS	500	114	350	300	-14.29%
TOTAL	\$ 7,000	\$ 5,818	\$ 6,350	\$ 6,200	-2.36%
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	10,000	10,000	15,000	15,000	0.00%
TOTAL-BUILDING AND GROUNDS DIVISION	\$ 148,834	\$ 147,197	\$ 159,094	\$ 155,527	-2.24%
SOLID WASTE DIVISION					
SOLID WASTE WAGES & BENEFITS	\$ 28,038	\$ 34,315	\$ 28,549	\$ 36,937	29.38%
TRANSFER STATION WAGES	2,145	2,625	2,183	2,826	29.45%
FICA & MEDICARE	\$ 30,183	\$ 36,940	\$ 30,732	\$ 39,763	29.38%
TOTAL	\$ 60,366	\$ 73,880	\$ 61,464	\$ 79,526	29.38%
CONTRACTED SERVICES					
GUVSWM ASSESSMENT	\$ 44,832	\$ 43,187	\$ 44,832	\$ 40,968	-8.62%
MUNICIPAL SOLID WASTE	53,500	49,691	53,500	51,500	-3.74%
RECYCLING	35,000	30,089	32,000	32,000	0.00%
HOUSEHOLD HAZARDOUS WASTE	-	-	5,000	5,000	0.00%
UNIFORMS	500	135	500	500	0.00%
TOTAL	\$ 133,832	\$ 123,103	\$ 135,832	\$ 133,000	-2.08%

Town of Norwich Expenditure Budget Report

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
EQUIPMENT					
REPAIRS & MAINTENANCE	\$ 4,300	\$ 2,140	\$ 3,800	\$ 3,000	-21.05%
PARTS & SUPPLIES	1,700	509	1,700	1,500	-11.76%
SMALL EQUIPMENT	300	185	300	300	0.00%
TOTAL	\$ 6,300	\$ 2,834	\$ 5,800	\$ 4,800	-17.24%
TRANSFER STATION					
PURCHASED SERVICES	\$ -	\$ 1,170	\$ -	\$ 1,170	
ELECTRICITY	1,200	1,497	1,300	1,500	15.38%
PROPANE	600	581	750	750	0.00%
TELEPHONE	425	417	450	450	0.00%
ADMINISTRATION	2,250	1,193	3,500	2,500	-28.57%
FRANCHISE TAX TO VERMONT	2,800	2,530	2,900	2,900	0.00%
TOTAL	\$ 7,275	\$ 7,388	\$ 8,900	\$ 9,270	4.16%
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	8,000	8,000	8,000	8,000	0.00%
TOTAL-TRANSFER STATION DIVISION	\$ 185,590	\$ 178,264	\$ 189,264	\$ 194,833	2.94%
TRACY HALL					
WATER USAGE	\$ 450	\$ 439	\$ 450	\$ 450	0.00%
ELECTRICITY	11,500	9,572	11,500	10,000	-13.04%
HEATING	15,000	18,561	15,000	16,500	10.00%
ALARM MONITORING	250	113	250	250	0.00%
ELEVATOR MAINT	3,000	2,993	3,000	3,000	0.00%
BUILDING SUPPLIES	3,000	3,095	3,000	3,000	0.00%
WOMEN'S CLUB GRANT	2,400	2,400	-	-	
REPAIRS & MAINT	10,000	14,364	10,000	10,000	0.00%
CUSTODIAN PAGER	100	-	100	100	0.00%
MILEAGE REIMB	-	-	-	100	
BANDSTAND & SIGN ELECTR	675	900	1,100	1,000	-9.09%
TOTAL TRACY HALL	\$ 46,375	\$ 52,438	\$ 44,400	\$ 44,400	0.00%
TOTAL PUBLIC WORKS DEPARTMENT	\$ 1,957,237	\$ 1,886,465	\$ 1,975,619	\$ 2,032,292	2.87%

	FY15 Final Budget	FY15 Actual	FY16 Budget	FY17 Proposed	FY17/FY16 % Change
DEBT SERVICE EXPENDITURES					
TRACY HALL PRINCIPAL	\$ 45,000	\$ 45,000	\$ -	\$ -	-
DEBT INTEREST	1,436	1,436	-	-	-
TOTAL	\$ 46,436	\$ 46,436	\$ -	\$ -	-
TOWN APPROPRIATION					
NORWICH SPECIAL EVENTS	1,000	-	-	-	-
TOTAL	1,000	-	-	-	-
TAX EXPENDITURES					
TAX ADJUSTMENTS & ABATEMENT	\$ 5,000	\$ 18,602	\$ 5,000	\$ 5,000	0.00%
INTEREST	-	1,151	-	-	-
TOTAL	\$ 5,000	\$ 19,753	\$ 5,000	\$ 5,000	0.00%
INSURANCES					
COBRA EXPENSE	\$ -	\$ 168	\$ -	\$ -	-
PROP & CAS INSURANCE	75,000	78,626	80,200	82,500	2.87%
UNEMP INS RATE ASSMT	7,850	5,518	5,236	5,236	0.00%
WORKERS COMP INS	77,500	80,886	84,000	117,026	39.32%
TOTAL	\$ 160,350	\$ 165,198	\$ 169,436	\$ 204,762	20.85%
TOTAL TOWN EXPENDITURES					
	\$ 4,268,352	\$ 4,159,878	\$ 4,222,828	\$ 4,327,993	2.49%

Town of Norwich Expenditure Budget Report

	FY15	FY15	FY16	FY17	FY17/FY16	Projected	Notes
	Budget	Actual	Budget	Proposed	% Change	Tax Rate	
OTHER MONETARY ARTICLES							
ADVANCE TRANSIT	10,360	10,360	12,860	12,860	0.0%	0.0018	(1)
GOOD BEGININGS	-	-	3,000	3,000	0.0%	0.0004	
HEADREST	2,500	2,500	2,500	2,500	0.0%	0.0004	
NORWICH AMERICAN LEGION	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0002	
NORWICH CEMETERY ASSOCATN	15,000	15,000	15,000	15,000	0.0%	0.0021	
NORWICH CHILD CARE SCHOLARSHIP	4,348	4,348	4,348	4,348	0.0%	0.0006	
NORWICH HIGHWAY GARAGE				27,000	0.0%	0.0039	
NORWICH HISTORICAL SOCIETY	8,000	8,000	8,000	8,000	0.0%	0.0011	
NORWICH LIONS CLUB FIREWORKS	3,000	3,000	3,000	3,000	0.0%	0.0004	
NORWICH PUBLIC LIBRARY - CAPITAL	50,000	50,000	-	-		0.0000	
NORWICH PUBLIC LIBRARY - OPERATING	250,000	250,000	257,500	265,000	2.9%	0.0379	
NORWICH PUBLIC SAFETY ARCHITECTURAL SERVICES				17,000		0.0024	
RSVP	500	500	500	500	0.0%	0.0001	
SERG	750	750	-	-		0.0000	
SEVCA	3,750	3,750	3,750	3,750	0.0%	0.0005	
THE FAMILY PLACE	4,000	4,000	4,000	6,000	50.0%	0.0009	
UPPER VALLEY TRAILS ALLIANCE	2,000	2,000	2,000	2,000	0.0%	0.0003	
VISITING NURSE ASSOC. & HOSPICE	15,600	15,600	15,600	15,600	0.0%	0.0022	
WHITE RIVER COUNCIL ON AGING	5,300	5,300	5,300	5,300	0.0%	0.0008	
WINDSOR COUNTY PARTNERS	1,000	1,000	1,000	1,000	0.0%	0.0001	
WISE	2,500	2,500	2,500	2,500	0.0%	0.0004	
YOUTH-IN-ACTION	3,000	3,000	3,000	3,000	0.0%	0.0004	
TOTAL MONETARY ARTICLES	383,108	383,108	345,358	398,858	15.5%	0.0571	
TOTAL TOWN EXPENDITURES IF ALL ARTICLES PASS	\$ 4,651,460	\$ 4,542,986	\$ 4,568,186	\$ 4,726,851	3.5%	\$ 0.0055	(2)(3)
LOCAL AGREEMENT RATE						\$ 0.5461	
TOTAL TOWN TAX RATE							

Notes

- (1) To calculate the tax impact of these articles divide your assessed valuation by 100 and multiply by the projected tax rate.
- (2) The local agreement rate is to raise forgone taxes as a result of locally-voted exemptions or tax stabilization agreements.
- (3) Estimate since school tax rate was not available

Designated & Special Purpose Funds

Fund Name	Balance 6/30/2014	Interest	Town Appropriation	Donations & Other Income	Expense	Expense Description	Balance 6/30/15	Additions FY16	Proposed Additions FY17
Affordable Housing	\$ 45,049	\$ 123					\$ 45,172	\$ -	\$ -
Altra Grant	102	0					102	-	-
Bandstand Fund	1						1	-	-
Buildings & Grounds	87,235	240	35,000			\$ 16,122.01 is a receivable, pending final closeout of FEMA Grant	122,475	35,000	55,000
Conservation Comm.	15,007	37	10,000		7,349	2014 Wright Stand On Mower	17,695	15,000	15,000
Conservation Comm.	225,446	613			5,000	Upper Valley Land Trust Reister Conservation Easement	221,059	-	-
Citizen Assistance	949	3	1,000	600	1,000	Hearing Aid	1,552	1,000	1,000
Corridor Tree	128	0					128	-	-
Communications Project	28,081	61		1,092	1,092	Cold weather kit for generator	28,141	-	-
Fire Apparatus	261,030	795	63,298				325,123	64,622	65,975
Fire Equipment	54,660	121	5,000		2,867	Gas detectors	56,914	5,000	4,000
Fire Station	26,038	51			3,041	Consultants for proposed facility	23,048	-	4,000
General Administration	17,952	46	5,500		7,013	2 New Canon Copiers	16,486	5,500	5,500
Generators								5,000	5,000
Gospel Leaseland	606	1					607	-	-
Highway Equipment	232,641	696	135,000		146,659	2015 Freightliner 108SD Truck and Body, Grader Lease Purchase	221,678	135,000	135,000
Highway Garage	23,886	45			4,891	Consultants for proposed facility & engineering report	19,040	-	36,460
Kids & Cops Fund	919	2					921	-	-
Land Management Council	13,285	15		11,972	11,097	Foresters, Womens Club Grant for Cile Mountain, Woodshed	14,175	-	-
Long Term Facility Study	19,284	43	5,000		5,454	Consultants for proposed facility & bond mailing	18,874	-	-
Main Street Flags	1,400	3					1,403	-	-
Paving	11	85	275,000		244,926	Paving of Main Street, Beaver Meadow and other roads	30,170	275,000	275,000
Police Cruiser	66,843	189	5,000				72,032	5,000	10,000
Police Special Equip.	3,834	15	5,000				8,849	2,500	2,500
Police Station	7,003	11			3,039	Consultants for proposed facility	3,975	-	3,500
Record Restoration	7,943	32	9,000	3,590	3,964	Scanning of Land Records	16,000	9,000	9,000
Recreation	32,808	71					32,879	-	-
Recreation Scholarships	938	3		1,135	495	Recreation scholarships	1,580	-	-
School Leaseland	469	1					470	-	-
Sidewalk Fund	46,450	126					46,587	-	-
Solid Waste	21,840	69	8,000				29,909	8,000	10,000
Tennis Courts	5,096	18	5,000				10,113	4,500	4,500
Tower Construction	10						10	-	-
Town Clerk Equipment	4,975	11			4,986	2 New Canon Copiers	(0)	-	-
Town Pool Fund	27,003	73					27,076	-	-
Town Reappraisal	2,246	5					2,251	-	-
Tracy Hall	25,871	56					25,927	-	-
WCTU Fountain	1,070	2					1,072	-	-
Total	\$ 1,308,120	\$ 3,661	\$ 566,798	\$ 18,389	\$ 452,872		\$ 1,444,096	\$ 570,122	\$ 629,435

Norwich Trust Funds

<u>Balances</u>	<u>July 1, 2014</u>	<u>June 30, 2015</u>
Perpetual Care Funds	\$ 85,493.25	\$ 91,196.60
Sales of Cemetery Lots Funds	28,170.83	34,172.34
Union Village Cemetery Perpetual Care Funds	36,495.24	36,495.24
Total	\$ 150,159.32	\$ 161,864.18

RECONCILIATION STATEMENT

Balance - July 1, 2014		\$ 150,159.32
Income:		
Interest on Cemetery Trust Funds	529.41	
Cemetery Lots Sold during the year	11,600.00	
Sub-total		12,129.41
Payments:		
Refunds of Lots previously purchased	-	
Norwich Cemetery Commiss-FY15 interest on Perp Care	424.55	
Sub-total		(424.55)
Balance - June 30, 2015		\$ 161,864.18

DEPOSITS / INVESTMENTS

Perpetual Care, Savings Account, Mascoma Savings Bank	\$ 101.92
Sale of Lots, Savings Account, Mascoma Savings Bank	101.92
Perpetual Care, 5-Year CD, Mascoma Savings Bank-1.25%	45,929.58
Sale of Lots, 5-Year CD, Mascoma Savings Bank-1.25%	34,070.42
Perpetual Care, 3-Year CD, Mascoma Savings Bank-0.75%	40,000.00
Perpetual Care, 11-Month CD, Mascoma Savings Bank-0.35%	41,660.34
	<u>\$ 161,864.18</u>

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

Treasurer's Report

The Town Treasurer's statutory duties include: paying orders authorized by the Selectboard, School Board and Cemetery Commissioners; investing moneys with the approval of the legislative body; appointing an Assistant Treasurer; and being a member of the Board of Abatement. In the past, the Treasurer served automatically as a member of the Norwich and Dresden Finance Committees. When the Finance Committee became an appointed Selectboard committee the Treasurer continued to be a member until the Selectboard and School Board agreed to the current selection process. As of 6/30/15, no one has applied. Without a NFC, there is no DFC. In my opinion, this is a great loss to the voters. No longer will budgets be opined on by an independent voice.

The General Fund of the Town ended FY15 with a surplus. Exhibit G of the Independent Auditor's Report (page I-65) identifies the categories that were over and under budget for the year. There was one budget amendment during F/Y15 that increased budgeted Revenues by \$68,565 Grant Income, and four that affected budgeted Expenditures by a net of \$(41,843). When compared to Actual 2015 results, the Revenues exceeded budget and Expenditures were lower than budget, resulting in an excess of Revenues over Expenditures of \$594,260. Revenue categories that were over budget the most were Grant and Miscellaneous. In total, Revenues were \$14,543 over budget. Actual 2015 expenditures were under budget by \$53,068. Public Safety and General Government accounted for the major variance. After Other Financing Resources (Uses) of (\$581,798) and Extraordinary Items of \$(1,622), the Net Change in Fund Balance was \$10,840. The GAAP version of this information is Exhibit E (page I-63). The accompanying footnotes are an important part of the financial results and should be read in conjunction with the statements.

During the past year I attended Selectboard and Schoolboard meetings, as well as Vermont Treasurer workshops and conferences. I provided quarterly investment reports to the respective Boards and discussed them at meetings when necessary. After stepping down as President of the Vermont Government Finance Officers' Association Board, I am serving as the Board's Secretary. I continue to serve as one of three Vermont representatives to the New England States GFOA Board. In 2014, I was elected to serve as the Secretary of the NESGFOA Board. I was re-elected Treasurer of the Dresden School District in March 2015 and provided quarterly investment reports to the Dresden School Board during FY15.

As always, I would like to express my appreciation to those elected officials that serve our Town. I encourage the residents of Norwich to stay involved in our Town and School governments. Please consider applying for membership on the Norwich Finance Committee in 2016. This is an important Committee for the taxpayers.

Cheryl A. Lindberg, Treasurer

Independent Auditor's Report

TOWN OF NORWICH, VERMONT

FINANCIAL REPORT

JUNE 30, 2015

**TOWN OF NORWICH, VERMONT
AUDIT REPORT AND FINANCIAL STATEMENTS
JUNE 30, 2015**

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INDEPENDENT AUDITOR'S REPORT

To the Selectboard
Town of Norwich, Vermont
Norwich, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Norwich, Vermont, as of and for the year ended June 30, 2015, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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.

57 Fanny Drive White River Jct., VT 05001 (802) 295-9349	401 Water Tower Circle Suite 302 Colchester, VT 05446 (802) 654-7255	27 Center Street P. O. Box 326 Rutland, VT 05702 (802) 773-2721	1020 Memorial Drive St. Johnsbury, VT 05819 (802) 748-5654	181 North Main Street St. Albans, VT 05478 (802) 527-0505
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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont, as of June 30, 2015, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the opening net position for the year ended June 30, 2015 has been restated upon the adoption of new accounting principles, GASB statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB No. 71, *Pension Transition For Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

As discussed in Note 14 to the financial statements, the beginning fund balance has been restated to correct a misstatement for bond proceeds received. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules of the Town's proportionate share of net pension contribution and Town's contributions on pages 4-11 and 38, 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 of Norwich, Vermont's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor 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 nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2016, on our consideration of the Town of Norwich, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Norwich, Vermont's internal control over financial reporting and compliance.

St. Albans, Vermont
January 8, 2016
VT Reg No. 92-0000102

A. M. Piroch & Company, LLP

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

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, 2015. Please read it in conjunction with the Town's financial statements which begin on page 12.

Financial Highlights

Government Wide Financials: Audit Exhibits A & B:

- The Town's total net position increased by \$42,276 from last year primarily due to cash and capital assets (Table 1).
- The net investment in capital assets decreased by \$146,592 or 2.35% due to bond debt and depreciation. (Table 1)
- Restricted net position increased by \$176,656 or 13.94%. The increase is due to funds for capital projects (Table 1).
- Unrestricted net position decreased by \$82,988 or 6.36% (Table 1).
- The cost of all of the Town's programs was \$4,556,213, a 4.15% increase over 13-14 (Table 2).
- The revenue for all town programs was \$4,598,489, an increase of \$228,346 or 5.23% from 13-14 due to more grant receipts and property taxes (Table 2).
- Table 3 shows how government expenses, after revenues for grants, fees and donations are deducted, are supported by taxes. The Recreation Department fully supported itself this fiscal year.

Fund Financials: Audit Exhibits C through G:

- In the General Fund, revenues and expenditures increased fund balance by \$10,840 (Exhibit E). A decrease in fund balance was anticipated at the time of setting the tax rate of \$180,000. (The use of fund balance reduces the amount of taxes raised) As a result of operations, fund balance was increased as stated above. General Fund Revenue actual received was \$14,543 more than budgeted and actual expenditures were \$53,068 less than budgeted (Exhibit G) excluding extraordinary items
- The unassigned fund balance for the General Fund was \$820,004 as of June 30, 2015 an increase of \$70,965 over June 30, 2014 (Exhibit C). The increase is due to the increase in fund balance from operations in 2015 of \$10,840 and the reduction of funds to be used to offset taxes, \$180,000 to \$150,000 and the reduction in prepaid expense and inventory. Total fund balance is \$1,056,119.
- The Non major Funds report an increase in fund balance of \$173,161 increasing the fund balance to \$1,680,563 (Exhibit E). This includes a prior period adjustment of \$ 32,550 for unspent bond funds.

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

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

Exhibit C. For governmental funds, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial Statements, also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds.

Reporting the Town as a Whole

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

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

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

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

Reporting the Town's Most Significant Funds

The fund financial statements begin on page 13 and provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by Vermont law and by bond covenants. However, the Town Selectboard establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Town has governmental funds which use the following accounting approach:

- Governmental funds – The Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash, or when revenue is measurable and available and expenditures when the

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

liability is incurred. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Exhibits D and F that are included in the financial statements.

The Town as a Whole

The Town's combined net position increased by \$42,276 (Exhibit B) from a year ago. The analysis below, focuses on the net position (Table 1) and change in net position (Table 2) of the Town's governmental activities. Adjustments were made to the prior year due to the inclusion of pension liabilities as per GASB 68 and GASB 71.

**Table 1
Net Position**

	Governmental Activities		
	2015	2014	Net Change
Current and other assets	\$ 3,295,325	\$ 2,870,829	\$ 424,496
Capital assets, Net	6,443,771	6,672,734	(228,963)
Total assets	9,739,096	9,543,563	195,533
Deferred outflow - Pension	57,557	-	57,557
Current liabilities	332,467	97,685	234,782
Non-current liabilities	493,885	531,302	(37,417)
Total liabilities	826,352	628,987	197,365
Deferred inflows	203,988	95,339	108,649
Net position:			
Net investment in capital assets	6,100,713	6,247,305	(146,592)
Restricted	1,444,407	1,267,751	176,656
Unrestricted	1,221,193	1,304,181	(82,988)
June 30, 2014 Restated			
Adjustment for Pension Reporting	-	(95,200)	95,200
Total net position	\$ 8,766,313	\$ 8,724,037	\$ 42,276

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

The unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, changed from \$ 1,304,181 as of June 30, 2014 to \$ 1,221,193 a decrease of \$ 82,988.

Table 2
Change in Net Position

	Governmental Activities		
	2015	2014	Net Change
REVENUES			
Program revenues:			
Charges for Services	\$ 387,182	\$ 349,906	\$ 37,276
Operating grants and Contributions	358,066	296,929	61,137
Capital Grants and Contributions	-	24,345	(24,345)
General revenues:			
Property taxes	3,785,421	3,475,965	309,456
Penalty and interest on delinquent taxes	41,065	62,529	(21,464)
Earnings from investments-unrestricted	1,246	1,246	-
Earnings from investments-restricted	8,434	1,396	7,038
Miscellaneous	24,475	25,116	(641)
Donations	1,600	133,725	(132,125)
Gain (loss) on disposal of equipment	(9,000)	(1,014)	(7,986)
Total revenues	<u>4,598,489</u>	<u>4,370,143</u>	<u>228,346</u>
PROGRAM EXPENSES			
General government	1,390,995	1,286,112	104,883
Public Works	1,957,897	1,972,367	(14,470)
Public Safety	930,012	870,226	59,786
Recreation	235,327	224,955	10,372
Cemetery	28,341	15,590	12,751
FEMA	5,098	-	5,098
Interest on long-term debt	8,543	5,469	3,074
Total program expenses	<u>4,556,213</u>	<u>4,374,719</u>	<u>181,494</u>
Increase in net position	<u>\$ 42,276</u>	<u>\$ (4,576)</u>	<u>\$ 46,852</u>

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

Governmental Activities

The increase in net position for governmental activities was \$42,276 in 2015. This amount is how much revenues exceeded expense. Compared to 2014, revenues increased by \$228,346 primarily because of an increase in grants and taxes. Expenses increased by \$181,494 in the areas of general government and public safety.

The cost of all governmental activities this year was \$4,556,213. (Exhibit B) However, as shown in the Statement of Activities, Exhibit B, the amount that Town taxpayers ultimately financed for the activities through Town taxes was \$3,810,965 because some of the costs were paid by those who directly benefitted from the programs (\$387,182) or by other governments and organizations that subsidized certain programs with grants and contributions (\$358,066).

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

For fiscal year ended June 30, 2015, the Recreation Department stood out as totally supporting itself. Public Works now consists of Highway, Buildings & Grounds, Solid Waste and Tracy Hall. Solid Waste, though not represented alone in Table 3, was supported by taxes by 40%.

**Table 3
Governmental Activities**

	2015		2013 % Support From Taxes	2014	
	Total Cost of Services	Net Cost of Services		Total Cost of Services	Net Cost of Services
General Government	\$ 1,390,995	\$ 1,237,214	88.94%	\$ 1,286,112	\$ 1,128,780
Public Works	1,957,897	1,690,362	86.34%	1,972,367	1,717,059
Public Safety	930,012	851,803	91.59%	870,226	807,579
Recreation	235,327	(4,329)	-1.84%	224,955	35,101
Cemetery	28,341	22,274	78.59%	15,590	9,551
FEMA	5,098	5,098	100.00%	-	-
Interest on debt	8,543	8,543	100.00%	5,469	5,469
Totals	\$ 4,556,213	\$ 3,810,965		\$ 4,374,719	\$ 3,703,539

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

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 \$2,736,682, an increase of \$184,002 from last year's total of \$2,552,680.

Exhibit G compares actual to budget for the General Fund. Actual revenues exceeded actual expenditures (including transfers to capital funds) by \$10,840.

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

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Miscellaneous	\$ 31,500	\$ 61,072	\$ 29,572
Charges for Services	342,985	324,366	(18,619)
Expenditures:			
Public Works	1,473,001	1,423,467	49,534
Public Safety	824,772	842,717	(17,945)
General Government	1,343,320	1,327,292	16,028

The revenue budget to actual had a favorable balance of \$14,543. Charges for Services were \$18,619 less than budgeted due to less recording and recreation fees. Miscellaneous revenues were higher due to revenues from the Town of Thetford for the services of Doug Robinson as Interim Police Chief.

Authorized expenditures were under spent by \$53,068. Public Works was underspent by \$49,534. That amount comes predominately from \$52,000 not spent on materials, and \$17,363 not spent on contracted services. Public Safety was overspent by \$17,945 due to Fire Truck Repairs and Maintenance, unpaid ambulance bills and compensation paid to Chief Robinson for working in Thetford. General Government was underspent mostly due to Professional Services which was budgeted to be \$45,000 and \$22,359 was the actual expense.

Capital Asset and Debt Administration

Capital Assets

As found in audit Note 4 and Table 4 below, the June 30, 2015 net capital assets are \$6,443,771. This represents a broad range of capital assets, including public works, police and fire equipment, buildings, and infrastructure, net of accumulated depreciation. This amount represents a net decrease (including additions, deletions and depreciation) of \$228,963 over last year.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

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

	Governmental Activities	
	2015	2014
Land	\$ 653,559	\$ 653,559
Art	11,140	11,140
Vehicles	1,691,762	1,686,695
Mobile equipment	1,082,702	1,082,702
Infrastructure	5,041,133	4,844,864
Buildings and improvements	1,962,665	1,923,658
Equipment	1,017,628	1,013,438
Less: Accumulated depreciation	(5,016,818)	(4,543,322)
Totals	\$ 6,443,771	\$ 6,672,734

Additions to capital assets were \$ 397,018. This year's major additions included:

Paving	\$ 196,269
Freightliner & Body	147,617
Totals	\$ 343,886

Debt

The Town bonded with the VMBB for \$275,000 with a net interest cost of 2.823% during F/Y 2014 for the construction of a communications system including the tower. At June 30, 2015, the Town had \$343,058 in bonds (Tower) and leases outstanding, versus \$457,979 on June 30, 2014 – a decrease of \$114,921 – as shown in Table 5.

Lease Purchase

During FY11 the Town entered into a lease-purchase agreement with John Deere Financial for a John Deere 672 Motor Grader for 5 years for \$71,500 and total interest of \$4,671. The town entered into a lease purchase agreement with Tax Exempt Leasing Corp. for \$125,000 for equipment upgrades for the communication system. This had been assigned first to Sovereign Leasing and then to Santander. This

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED, JUNE 30, 2015

agreement is for 5 years and total interest costs will be \$9,432. Payments made during the year were \$24,323 in principal and \$2,563 in interest.

Table 5
Outstanding Debt at Year-End

	Governmental Activities	
	2015	2014
General obligation bonds-Tracy Hall	\$ 247,500	\$ 320,000
Capital Leases- Grader & Communications	95,558	137,979
Totals	\$ 343,058	\$ 457,979
Decrease	\$ (114,921)	

Economic Factors and Fiscal Year 2016 Budget

The FY 16 voter approved expenditure budget is \$4,571,279. The Selectboard at the time of setting the municipal tax rate (\$0.5258) estimated the use of \$180,536 of undesignated fund balance to offset taxes and additional tax funds in the amount of \$40,000 were added into the projected tax revenue to offset for tax adjustments due to BCA hearings, tax settlements, and State Board appeals.

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

Contacting the Town's Financial Management

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**TOWN OF NORWICH, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2015**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 3,047,912
Accounts receivable, net	4,652
Grants receivable	60,110
Property taxes receivable, net	129,003
Interest and penalties receivable, net	27,096
Prepaid expenses	14,237
Inventory	12,315
Capital assets:	
Art	11,140
Land	653,559
Vehicles	1,691,762
Mobile equipment	1,082,702
Buildings and improvements	1,962,665
Equipment	1,017,628
Infrastructure	5,041,133
Accumulated depreciation	<u>(5,016,818)</u>
Total assets	<u>9,739,096</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - Pension	<u>57,557</u>
 LIABILITIES	
Accounts payable	276,642
Accrued payroll taxes and benefits	3,973
Accrued wages	50,994
Accrued interest payable	858
Noncurrent liabilities:	
Bonds and capital lease obligation due within one year	71,046
Bonds and capital lease obligation due after one year	272,012
Net pension liability	37,041
Accrued compensated absences due after one year	<u>113,786</u>
Total liabilities	<u>826,352</u>
 DEFERRED INFLOWS OF RESOURCES	
Taxes and fees collected in advance	89,770
Deferred inflows - Pension	<u>114,218</u>
Total deferred inflows of resources	<u>203,988</u>
 NET POSITION	
Net investment in capital assets	6,100,713
Restricted for permanent funds	165,784
Restricted for other purposes	124,190
Restricted for capital projects	1,154,433
Unrestricted	<u>1,221,193</u>
Total net position	<u>\$ 8,766,313</u>

See accompanying notes.

**TOWN OF NORWICH, VERMONT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015**

EXHIBIT B

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities					
General government	\$ 1,390,995	\$ 62,390	\$ 91,391	\$ -	\$ (1,237,214)
Public works	1,957,897	107,045	160,490	-	(1,690,362)
Public safety	930,012	14,184	64,025	-	(851,803)
Recreation	235,327	203,563	36,093	-	4,329
Cemetery	28,341	-	6,067	-	(22,274)
FEMA	5,098	-	-	-	(5,098)
Interest on debt	8,543	-	-	-	(8,543)
Total governmental activities:	<u>\$ 4,556,213</u>	<u>\$ 387,182</u>	<u>\$ 358,066</u>	<u>\$ -</u>	<u>(3,810,965)</u>
General Revenues:					
Property taxes					3,785,421
Interest and penalties on delinquent taxes					41,065
Earnings on investment - Unrestricted					1,246
Earnings on investment - Restricted					8,434
Miscellaneous					24,475
Donations					1,600
Gain (loss) on disposal of equipment					(9,000)
Total general revenues					<u>3,853,241</u>
Change in net position					<u>42,276</u>
Net position, beginning of year, as previously stated					8,819,237
Restatement upon adoption of new accounting principle					<u>(95,200)</u>
Net assets, beginning of year, as restated					<u>8,724,037</u>
Net position, end of year					<u>\$ 8,766,313</u>

See accompanying notes.

FUND FINANCIAL STATEMENTS

**TOWN OF NORWICH, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

EXHIBIT C

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Totals</u>
	<u>General Fund</u>	<u>Other Governmental Funds</u>	
ASSETS			
Cash and cash equivalents	\$ 2,810,344	\$ 237,568	\$ 3,047,912
Accounts receivable, net	4,652	-	4,652
Grants receivable	43,988	16,122	60,110
Delinquent taxes receivable, net	129,003	-	129,003
Interest and penalties receivable, net	27,096	-	27,096
Due from other funds	-	1,574,566	1,574,566
Prepaid expenses	14,237	-	14,237
Inventory	12,315	-	12,315
Total assets	<u>\$ 3,041,635</u>	<u>\$ 1,828,256</u>	<u>\$ 4,869,891</u>
LIABILITIES			
Accounts payable	\$ 129,085	\$ 147,556	\$ 276,641
Accrued payroll taxes and benefits	3,973	-	3,973
Accrued wages	50,994	-	50,994
Due to other funds	1,574,429	137	1,574,566
Total liabilities	<u>1,758,481</u>	<u>147,693</u>	<u>1,906,174</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	137,265	-	137,265
Taxes and fees collected in advance	89,770	-	89,770
Total deferred inflows of resources	<u>227,035</u>	<u>-</u>	<u>227,035</u>
FUND BALANCES			
Nonspendable:			
Prepays and inventory	26,552	-	26,552
Restricted:			
Permanent funds	-	165,784	165,784
Special revenue funds	-	124,190	124,190
Capital project funds	-	1,154,433	1,154,433
Assigned:			
FEMA reserves	59,563	-	59,563
Subsequent year's budget	150,000	-	150,000
Special revenue funds	-	236,156	236,156
Unassigned	820,004	-	820,004
Total fund balances	<u>1,056,119</u>	<u>1,680,563</u>	<u>2,736,682</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,041,635</u>	<u>\$ 1,828,256</u>	<u>\$ 4,869,891</u>

See accompanying notes.

EXHIBIT D

**TOWN OF NORWICH, VERMONT
RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2015**

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (Exhibit C) \$ 2,736,682

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost of capital assets	11,460,588	
Accumulated depreciation	<u>(5,016,818)</u>	
Net capital assets		6,443,770

Current year pension contributions are reported as deferred outflows of resources in the statement of net position, but are reported as expenses in the governmental funds		57,557
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Other liabilities are not available to pay for current period expenditures, therefore are deferred in the General Fund. The following are added back: Unavailable revenue - Property taxes		137,265
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Certain pension contributions and changes in the pension plan net position are reported as deferred inflows of resources in the statement of net position, but are reported as revenues in the governmental funds		(114,218)
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Long-term liabilities, including bonds and notes payable are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Bonds and capital lease payable		(343,058)
Accrued interest payable		(858)
Accrued compensated absences		(113,786)
Net pension liability		<u>(37,041)</u>

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (Exhibit A)		<u>\$ 8,766,313</u>
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See accompanying notes.

EXHIBIT E

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	<u>General</u>	<u>Other</u>	
	<u>Fund</u>	<u>Governmental</u>	<u>Totals</u>
		<u>Funds</u>	
REVENUES			
Property taxes	\$ 3,777,691	\$ -	\$ 3,777,691
Penalties and interest	38,249	-	38,249
Licenses and permits	12,835	-	12,835
Intergovernmental	220,819	-	220,819
Charges for services	324,366	-	324,366
Fines and forfeitures	13,054	-	13,054
Investment income	5,439	4,242	9,681
Grants	72,571	-	72,571
FEMA grant revenues	30,821	-	30,821
Gain on sale of equipment	-	3,590	3,590
Donations	-	7,802	7,802
Miscellaneous	61,072	24,392	85,464
Total revenues	<u>4,556,917</u>	<u>40,026</u>	<u>4,596,943</u>
EXPENDITURES			
Current			
General government	1,327,292	14,405	1,341,697
Public works	1,423,467	12,240	1,435,707
Public safety	842,717	3,039	845,756
Recreation	223,239	17,592	240,831
Cemetery	-	28,341	28,341
Capital outlays	7,895	386,554	394,449
Flood damages	32,443	-	32,443
Debt service			
Capital leases	-	19,042	19,042
Principal	96,823	-	96,823
Interest	10,403	-	10,403
Total expenditures	<u>3,964,279</u>	<u>481,213</u>	<u>4,445,492</u>
Excess (deficiency) of revenues over expenditures	<u>592,638</u>	<u>(441,187)</u>	<u>151,451</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	582,222	582,222
Operating transfers out	(581,798)	(424)	(582,222)
Total other financing sources (uses)	<u>(581,798)</u>	<u>581,798</u>	<u>-</u>
Net change in fund balance	<u>10,840</u>	<u>140,611</u>	<u>151,451</u>
Fund balance, beginning of year	1,045,279	1,507,402	2,552,681
Prior period adjustment	-	32,550	32,550
Fund balance, beginning of year, restated	<u>1,045,279</u>	<u>1,539,952</u>	<u>2,585,231</u>
Fund balance, end of year	<u>\$ 1,056,119</u>	<u>\$ 1,680,563</u>	<u>\$ 2,736,682</u>

See accompanying notes.

TOWN OF NORWICH, VERMONT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO
THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (Exhibit E)	\$ 151,451
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported as expenditures however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays depreciation expense of \$596,981 exceeds capital outlays net of disposals and adjustments of \$368,018 in the period.	(228,963)
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	10,546
Repayment of bond and note principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.	72,500
Repayment of capital lease obligation is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.	42,420
In the statement of activities, changes in the net pension liability and deferred inflows and outflows related to pensions reported in the statement of activities does not require the use of current resources, and therefore, is not reported in the fund statements until it comes due for payment	
Deferred outflows	57,557
Deferred inflows	(114,218)
Net pension liability	58,160
	1,499
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the statement of activities is because accrued interest on bonds and notes payable decreased by \$736.	736
In the statement of activities, accrued compensated absences are measured by the amounts incurred during the year. In the government funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, amounts incurred exceeded compensated absences paid by \$7,913.	(7,913)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (Exhibit B)	\$ 42,276
See accompanying notes.	

**TOWN OF NORWICH, VERMONT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2015**

EXHIBIT G

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES					
Taxes	\$ 3,777,025	\$ -	\$ 3,777,025	\$ 3,777,691	\$ 666
Penalties and interest	42,000	-	42,000	38,249	(3,751)
Licenses and permits	12,705	-	12,705	12,835	150
Intergovernmental	219,098	-	219,098	220,819	1,721
Charges for services	342,985	-	342,985	324,366	(18,619)
Fines and forfeitures	14,875	-	14,875	13,054	(1,821)
Investment income	2,800	-	2,800	5,439	2,639
Grant income	-	68,565	68,565	72,571	4,006
Miscellaneous	31,500	-	31,500	61,072	29,572
Total revenues	<u>4,442,988</u>	<u>68,565</u>	<u>4,511,553</u>	<u>4,526,096</u>	<u>14,543</u>
EXPENDITURES					
Current					
General government	1,327,558	15,762	1,343,320	1,327,292	16,028
Public works	1,485,503	(12,502)	1,473,001	1,423,467	49,534
Public safety	873,159	(48,387)	824,772	842,717	(17,945)
Recreation	217,826	3,284	221,110	223,239	(2,129)
Capital outlays	15,475	-	15,475	7,895	7,580
Debt service:					
Principal	96,823	-	96,823	96,823	-
Interest	10,403	-	10,403	10,403	-
Total expenditures	<u>4,026,747</u>	<u>(41,843)</u>	<u>3,984,904</u>	<u>3,931,836</u>	<u>53,068</u>
Excess of revenues over expenditures	<u>416,241</u>	<u>110,408</u>	<u>526,649</u>	<u>594,260</u>	<u>67,611</u>
OTHER FINANCING SOURCES (USES)					
Transfers out for capital outlays	(581,798)	-	(581,798)	(581,798)	-
Total other financing sources (uses)	<u>(581,798)</u>	<u>-</u>	<u>(581,798)</u>	<u>(581,798)</u>	<u>-</u>
Net change in fund balance before extraordinary items	<u>(165,557)</u>	<u>110,408</u>	<u>(55,149)</u>	<u>12,462</u>	<u>67,611</u>
EXTRAORDINARY ITEMS					
Grant revenues - FEMA and VT ERAF	-	-	-	30,821	30,821
Flood damage	-	-	-	(32,443)	(32,443)
Total extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,622)</u>	<u>(1,622)</u>
Net change in fund balance	<u>\$ (165,557)</u>	<u>\$ 110,408</u>	<u>\$ (55,149)</u>	<u>\$ 10,840</u>	<u>\$ 65,989</u>

See accompanying notes.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

The Town of Norwich, Vermont (the Town), is organized according to Vermont State Law. The Town operates under a Selectboard and Town Manager form of government and provides the following services: public safety, highways and streets, recreation, public improvements, solid waste, planning and zoning, and general administration.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Account 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

The Town's basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity are set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, and GASB Statement 14 as amended by GASB Statements 39 and 61.

Based on the aforementioned criteria, the Town has no component units.

Basis of Presentation

The Town's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and the Town's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The fiduciary funds of the primary government are not included in the government-wide financial statements. The Town does not have any business-type activities or fiduciary funds.

The statement of net position presents the financial position of the governmental activities of the Town at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Town does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include: (1) charges for services which report fees and other charges to users of the Town's services; (2) operating grants and contributions which finance annual operating

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function generates the revenue. For grants and contributions, the determining factor is to which function the revenues are associated.

Other revenue sources not properly included with program revenues are reported as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

Fund Financial Statements - During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. Fund financial statements are provided for governmental funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The Town uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The Town uses one category of funds: governmental.

Governmental Funds - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The Town reports the difference between its governmental fund assets and its liabilities and deferred inflows of resources as fund balance. The following is the Town's major governmental fund:

Major Governmental Funds

General Fund - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the Town for any purpose provided it is expended or transferred according to the general laws of the State of Vermont.

Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, all liabilities and deferred inflows of resources associated with the operation of the Town are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and deferred inflows and outflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between government-wide statements and the governmental fund statements.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial record and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Fiduciary funds, if any, use the accrual basis at the fund reporting level. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, the phrase "available for exchange transaction" means expected to be received within 60 days of year-end. Those revenues not collected within the 60 day period are considered unavailable revenue.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the Town receives value without directly giving equal value in return, includes property taxes, grants and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized in the governmental funds.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes and federal and state grants.

Taxes and fees collected in advance - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Cash and Cash Equivalents

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash with an initial maturity of ninety (90) days or less.

Inventory

Inventory in the General Fund consists of expendable supplies held for the Town's use and are carried at cost using the first-in, first-out method.

Capital Assets

Capital assets purchased or acquired with an original cost above certain thresholds 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:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

Capital Assets (Continued)

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
Vehicles	\$ 15,000	3-20 years
Mobile equipment	15,000	5-15 years
Infrastructure	50,000	8-25 years
Buildings and equipment	10,000	10-75 years
Equipment	5,000	3-10 years

GASB Statement No. 34 requires the Town to report and depreciate new general infrastructure assets prospectively starting July 1, 2004. General infrastructure assets include roads, bridges, underground pipe, traffic signals, etc.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element 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/expenditure) until then. The Town has deferred outflows of resources in the amount of \$57,285 for the Town's change in proportional share of pension contribution.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will be recognized as an inflow of resources (revenue) until that time. The Town has some items that meet this definition and qualifies for reporting in this category. Accordingly, the item, unavailable revenue - property taxes, is reported in the governmental funds balance sheet. The Town reports taxes and fees collected in advance from more than one source: property taxes, recreation fees and sticker fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available in both the government funds balance sheet and the statement of net position. The Town has deferred inflows in the amount of \$114,218 for the Town's proportional share of the difference between projected and actual earnings on pension assets.

Defined Benefit Pension Plan

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

Accrued Compensated Absences

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligation are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Capital leases are recognized as an expenditure in the governmental funds financial statements when paid.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of historical cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The Town applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balances

Fund balances of governmental fund type financial statements are classified as **nonspendable** (not in spendable form or legally required to remain intact); **restricted** (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); **committed** (constraints on the use of resources are imposed by formal action of the voters at town meeting); **assigned** (reflecting the select board's intended use of the resources); and **unassigned** (indicates the portion of fund equity that is available for appropriation and expenditure in future periods).

When both restricted and unrestricted resources are available for use, it is the Town's policy to use externally restricted resources first, and then unrestricted resources-committed, assigned and unassigned-in order as needed.

Interfund Activity

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivable/interfund payables." These amounts are eliminated in the governmental activities columns of the statement of net position.

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

Receivables

The Town utilizes the allowance method for uncollectible accounts. They have determined that all accounts are collectible and the allowance is zero.

Use of Estimates

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

Budgetary Information

The gross expenditure budget, not including state and federal grants and gifts, is approved at the annual Town Meeting in March. Any increase in the voted amount requires voter approval. The voters do not approve a revenue budget. Exhibit G reflects the revenues anticipated and presented to the voters in the annual report. At tax rate setting time, revenues are re-estimated and the Selectboard decides on how much of the prior-year unassigned fund balance will be used, if any.

At the time of Town Meeting, it was anticipated that the Town would use \$180,000 of prior-year unassigned fund balance to help fund the budgeted expenditures of fiscal year 2015. When the tax rate was set, in July 2014, the Selectboard decided that \$180,000 of prior-year unassigned fund balance would be used and the Selectboard added \$20,000 for a reserve for unpaid taxes and BCA adjustments.

Implementation of new accounting principles

The Town reviewed the following GASB Statements for possible implementation and determined that they have no effect on the Town's financial reporting.

GASB Statement No. 72, *Fair Value Measurement and Application*

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68.*

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.*

Change in Accounting Principles

The Town adopted the provisions of GASB Statement 68 *Accounting and Financial Reporting for Pensions*, and GASB Statement 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Implementation of these new accounting standards required a restatement of the beginning net position to reclassify pension contributions during the measurement period which had been closed to net position for the prior year end to recognize the beginning net pension liability. Previously, net pension liability and the related deferred outflows and inflows were not required to be reported.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

The above restatements had the following impact on previously reported balances:

Net Position, July 1, 2014, as previously reported	\$ 8,819,237
Restatement upon adoption of new accounting principles	<u>(95,200)</u>
Net Position, July 1, 2014, as restated	<u>\$ 8,724,037</u>

As it is impractical to determine the cumulative effect of applying the change in accounting principle to July 1, 2013, the change has been applied prospectively from July 1, 2014.

NOTE 2. DEPOSITS AND INVESTMENTS

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

Deposits

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. As of June 30, 2015, the government’s bank balance of \$2,712,826 was exposed to custodial credit risk as follows:

Insured (FDIC)	\$ 3,075,301
Uninsured, collateralized by repurchase agreements of the pledging financial institution, but not in the Town’s name	<u>-</u>
	<u>\$ 3,075,301</u>

Book balances for cash and investments are comprised of the following:

Cash	<u>\$ 3,016,454</u>
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NOTE 3. INTERFUND RECEIVABLES AND PAYABLES

The Town has combined some of the cash resources of its governmental funds for accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Net interest earned on these accounts are reported proportionately to each of these funds. Interfund balances at June 30, 2015 are as follows:

NOTE 3. INTERFUND RECEIVABLES AND PAYABLES (Continued)

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds		
General Fund	\$ -	\$ 1,574,429
Nonmajor Governmental Funds		
Special Revenue Funds		
Conservation Commission	221,059	-
Recreation	32,879	-
Cemetery	-	137
Kids & Cops	921	-
Affordable Housing	45,172	-
Land Management Council	14,176	-
Recreation Scholarship	1,581	-
Citizens Assistance	1,553	-
Total special revenue funds	<u>317,341</u>	<u>137</u>
Capital Project Funds		
Highway Equipment	290,394	-
Highway Garage	19,040	-
Solid Waste Equipment	29,909	-
Police Station	3,975	-
Police Cruiser/Special Equipment	80,881	-
Town Reappraisal	2,251	-
Tracy Hall	25,927	-
Bandstand	1	-
General Administration	23,499	-
Recreation Dam	27,077	-
Recreation Tennis	10,114	-
Communications Study	28,141	-
Town Clerk Equipment	4,987	-
Fire Apparatus	325,123	-
Fire Station	23,048	-
Fire Equipment	56,914	-
Sidewalk	46,586	-
Long Term Facility	18,874	-
Buildings and Grounds	17,695	-
Paving	95,904	-
Tower Construction	11	-
DPW Bridge Grant Match	106,353	-
Restoration	16,601	-
Total capital project funds	<u>1,253,305</u>	<u>-</u>
Permanent Funds		
Sale Of Cemetery Lots	137	-
WCTU Foundation	1,073	-
School/Gospel Leaseland	1,077	-
Main St. Flags Fund	1,403	-
Corridor Tree Fund	230	-
Total permanent funds	<u>3,920</u>	<u>-</u>
Total nonmajor governmental funds	<u>1,574,566</u>	<u>137</u>
Total governmental funds	<u>\$ 1,574,566</u>	<u>\$ 1,574,566</u>

NOTE 4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	Balance June 30, 2014	Additions	Reclassifications Deletions	Depreciation	Balance June 30, 2015
<i>Governmental activities</i>					
Capital assets not depreciated					
Land	\$ 653,559	\$ -	\$ -	\$ -	\$ 653,559
Art	11,140	-	-	-	11,140
Total capital assets not depreciated	<u>664,699</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,699</u>
Capital assets being depreciated					
Buildings and Improvements	1,923,658	39,007	-	-	1,962,665
Vehicles	1,686,695	147,617	(142,550)	-	1,691,762
Mobile equipment	1,082,702	-	-	-	1,082,702
Equipment	1,013,438	14,125	(9,935)	-	1,017,628
Infrastructure	4,844,864	196,269	-	-	5,041,133
Total capital assets being depreciated	<u>10,551,357</u>	<u>397,018</u>	<u>(152,485)</u>	<u>-</u>	<u>10,795,890</u>
Less accumulated depreciation for:					
Buildings and improvements	(847,609)	-	-	(56,253)	(903,862)
Vehicles	(852,340)	-	117,550	(94,066)	(828,856)
Mobile equipment	(103,345)	-	-	(44,219)	(507,564)
Equipment	(390,225)	-	5,935	(31,962)	(416,252)
Infrastructure	(1,989,803)	-	-	(370,481)	(2,360,284)
Total accumulated depreciation	<u>(4,543,322)</u>	<u>-</u>	<u>123,485</u>	<u>(596,981)</u>	<u>(5,016,818)</u>
Total capital assets, net	<u>\$ 6,672,734</u>	<u>\$ 397,018</u>	<u>\$ (29,000)</u>	<u>\$ (596,981)</u>	<u>\$ 6,443,771</u>

Depreciation expense was charged to the functions as follows:

Governmental activities:	
General government	\$ 25,756
Highway and streets	476,716
Public safety	78,513
Recreation	12,209
Solid waste	<u>3,787</u>
Total governmental activities depreciation expense	<u>\$ 596,981</u>

NOTE 5. TAXES AND FEES COLLECTED IN ADVANCE

Unearned revenue in the General Fund per Exhibit C consists of \$21,355 of prepaid taxes, \$61,340 of prepaid recreation fees, and \$7,075 of prepaid sticker fees. Total unearned revenue in the General Fund is \$89,770.

NOTE 6. LONG-TERM LIABILITIES

Changes in the Town's long-term obligations consisted of the following for the year ended June 30, 2015

	<u>Outstanding</u> 7/1/2014	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> 6/30/2015	<u>Amount Due</u> <u>in One Year</u>
Governmental Activities					
Capital leases	\$ 137,979	\$ -	\$ 42,421	\$ 95,558	\$ 43,546
Bonds payable	320,000	-	72,500	247,500	27,500
Compensated absences	105,873	7,913	-	113,786	-
Net pension liability	-	37,041	-	37,041	-
Total Governmental Activities	<u>\$ 563,852</u>	<u>\$ 44,954</u>	<u>\$ 114,921</u>	<u>\$ 493,885</u>	<u>\$ 71,046</u>

Bonds payable include the following:

<u>Governmental Activities</u>	<u>Total</u> <u>Due</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
General obligation municipal bonds with the Vermont Municipal Bond Bank, \$275,000 received, proceeds used for Communications Tower, due in annual installments of \$27,500 on November 15 through 2023, variable interest due semi-annually, currently at 2.823%.	\$ 247,500	\$ 27,500
	<u>\$ 247,500</u>	<u>\$ 27,500</u>

Bonds payable will mature approximately as follows:

<u>Years Ending</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2016	\$ 27,500	\$ 6,132	\$ 33,632
June 30, 2017	27,500	5,756	33,256
June 30, 2018	27,500	5,275	32,775
June 30, 2019	27,500	4,689	32,189
June 30, 2020	27,500	4,005	31,505
2021 - 2025	110,000	7,607	117,607
Total	<u>\$ 247,500</u>	<u>\$ 33,464</u>	<u>\$ 280,964</u>

Interest paid on bonds during fiscal year ending June 30, 2015 amounted to \$7,840.

Capital Leases

During fiscal year 2011, the Town entered into a lease-purchase agreement with John Deere Financial. The lease meets the criteria of a lease-purchase as defined by generally accepted accounting principles, which defines a lease-purchase generally as one which transfers benefits and risks of ownership to the lessee. The lease was used to fund the Town's acquisition of a new grader. Capital assets acquired by the lease purchase have been capitalized in the amount of \$221,500. There was a down payment of \$150,000 and the remainder of \$71,500 was financed as a capital lease.

NOTE 6. LONG-TERM LIABILITIES (Continued)

During the fiscal year 2013, the Town entered into a lease-purchase agreement with Tax-Exempt Leasing Corp. The lease meets the criteria of a lease-purchase as defined by generally accepted accounting principles. The lease was used to fund the Town's communications equipment for the upgrades to the fire, police and public works radio communications systems. Of the amount capitalized, \$125,000 was financed as a capital lease.

The total assets acquired through the capital leases are equipment of \$397,378 with a corresponding accumulated depreciation of \$67,157, for a net asset value of \$330,221.

The following is a schedule of the future long-term minimum lease payments required under the lease-purchase agreements and the present value of the minimum lease payments as of June 30, 2015:

Years Ending	Governmental Activities		
	Principal	Interest	Total
June 30, 2016	\$ 43,546	\$ 2,382	\$ 45,928
June 30, 2017	25,659	1,228	26,887
June 30, 2018	26,353	533	26,886
June 30, 2019	-	-	-
June 30, 2020	-	-	-
Thereafter	-	-	-
Total	\$ 95,558	\$ 4,143	\$ 99,701

NOTE 7. FUND BALANCES

Nonspendable fund balances at June 30, 2015 are as follows:

	Balance July 1, 2014	Increase	Decrease	Residual Equity Transfer	Balance June 30, 2015
<i>Major Funds</i>					
General Fund					
Prepays and inventory	\$ 55,055	\$ -	\$ (28,503)	\$ -	\$ 26,552

Assigned fund balances at June 30, 2015 are as follows:

<i>Major Funds</i>					
General Fund					
FEMA reserves	\$ 61,185	\$ -	\$ (1,622)	\$ -	\$ 59,563
Subsequent Year's budget	180,000	-	(30,000)	-	150,000
Total General Fund	241,185	-	(31,622)	-	209,563
<i>Nonmajor Funds</i>					
Special Revenue Funds					
Conservation Commission	225,446	-	(4,387)	-	221,059
Kids and Cops	919	2	-	-	921
Land Management Council	13,285	891	-	-	14,176
Total special revenue funds	239,650	893	(4,387)	-	236,156
Total assigned fund balances	\$ 480,835	\$ 893	\$ (36,009)	\$ -	\$ 445,719

NOTE 7. FUND BALANCES (Continued)

	Balance			Residual	
	July 1, 2014	Increase	Decrease	Equity	Balance
				Transfer	June 30, 2015
Restricted fund balances at June 30, 2015 are as follows:					
<i>Nonmajor Funds</i>					
Special Revenue Funds					
Recreation Fund	\$ 32,808	\$ 71	\$ -	\$ -	\$ 32,879
Cemetery Fund	48,985	-	(5,980)	-	43,005
Affordable Housing Fund	45,049	123	-	-	45,172
Recreation Scholarship Fund	939	642	-	-	1,581
Citizens Assistance	949	604	-	-	1,553
Total special revenue funds	<u>128,730</u>	<u>1,440</u>	<u>(5,980)</u>	<u>-</u>	<u>124,190</u>
Capital Projects Funds					
Highway Equipment	232,640	-	(10,963)	-	221,677
Highway Garage	23,886	-	(4,846)	-	19,040
Solid Waste Equipment	21,840	8,069	-	-	29,909
Police Station	7,003	-	(3,028)	-	3,975
Police Cruiser/Special Equipment	70,678	10,203	-	-	80,881
Reappraisal	2,246	5	-	-	2,251
Tracy Hall	25,871	56	-	-	25,927
Bandstand	1	-	-	-	1
General Administration	17,953	-	(1,467)	-	16,486
Recreation Dam	27,003	74	-	-	27,077
Recreation - Tennis Courts	5,096	5,018	-	-	10,114
Communications Study Fund	28,080	61	-	-	28,141
Town Clerk Equipment	4,977	-	(4,977)	-	-
Fire Station	26,035	-	(2,987)	-	23,048
Fire Equipment	54,660	2,254	-	-	56,914
Fire Apparatus	261,030	64,093	-	-	325,123
Sidewalk	46,460	126	-	-	46,586
Long Term Facility	19,285	-	(411)	-	18,874
DPW Bridge Fund	87,235	35,240	-	-	122,475
Buildings and Grounds	15,007	2,688	-	-	17,695
Tower Construction Fund	32,561	-	(1,092)	-	31,469
Paving Fund	11	30,158	-	-	30,169
Restoration Fund	7,943	8,658	-	-	16,601
Total capital projects funds	<u>1,017,501</u>	<u>166,703</u>	<u>(29,771)</u>	<u>-</u>	<u>1,154,433</u>
Permanent Funds					
Perpetual Care	121,988	5,704	-	-	127,692
Sale of Cemetery Lots	28,308	6,001	-	-	34,309
WCTU Foundation	1,070	3	-	-	1,073
School/Gospel Leaseland	1,075	2	-	-	1,077
Main Street flag	1,400	3	-	-	1,403
Corridor tree and Ahna Grant	230	-	-	-	230
Total permanent funds	<u>154,071</u>	<u>11,713</u>	<u>-</u>	<u>-</u>	<u>165,784</u>
Total restricted fund balances	<u>\$ 1,300,302</u>	<u>\$ 179,856</u>	<u>\$ (35,751)</u>	<u>\$ -</u>	<u>\$ 1,444,407</u>

NOTE 8. COMMITMENTS AND CONTINGENCIES

The Town participates in a number of federally assisted and state grant programs. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors or their representatives. Any disallowances as a result of these audits become a liability of the fund that receives the grant.

The Town has entered into a consulting contract that was approved prior to June 30, 2015, but has not been completed at June 30, 2015. As of June 30, 2015, the Town had the following outstanding contracts:

Outstanding Contract	Date Issued	Total Amount of Contract	Expended at 06/30/15	Amount Outstanding
New England Municipal Consultants (Assessing)	2/7/2011	186,860	184,639	2,221
New England Municipal Consultants (Assessing)	3/21/2014	<u>133,363</u>	<u>57,600</u>	<u>75,763</u>
Total amount of contracts		<u>\$ 320,223</u>	<u>\$ 242,239</u>	<u>\$ 77,984</u>

NOTE 9. PROPERTY TAXES

The Town is responsible for assessing and collecting property taxes for both the Town and Town School District. Property taxes are assessed annually based on valuations as of April 1. Property taxes were due in two installments on August 13, 2014 and February 11, 2015. All late payments after February 11 are subject to a 8% penalty, and interest is calculated at 1% per month for the first three months and 1.5% per month for each month thereafter, for late payments on either installment.

Town property tax revenue is recognized 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 2014-2015 were as follows:

	<u>Residential</u>	<u>Non-residential</u>
Municipal Tax	\$ 0.5231	\$ 0.5231
State Education Tax	1.8059	1.5252
Windsor County	<u>0.0090</u>	<u>0.0090</u>
	<u>\$ 2.3380</u>	<u>\$ 2.0573</u>

NOTE 10. PENSION PLAN

Vermont Municipal Employee's Retirement Plan

Defined Benefit Plan

All eligible employees of the Town are enrolled for coverage by the Vermont Municipal Employees' Retirement System (VMERS) immediately upon employment. VMERS has a defined benefit plan that the Town participates in as follows:

VMERS defined benefit plan (the Plan) is a cost sharing multiple-employer plan. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The Town and the employees make required contributions to the Plan based upon a valuation report prepared by the Plan's actuary.

NOTE 10. PENSION PLAN (Continued)

Plan Description

The Vermont Municipal Employees' Retirement System 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 school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2015, the retirement system consisted of 437 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.

Contributions

The contribution requirements of VMERS members and the Town are established by the VMERS Board of Trustees. The contribution rates are reviewed annually by the VMERS Board as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund. The employees' contributions are deducted from the employee's wages or salary and remitted by the Town to VMERS on a quarterly basis. The Town's contractually required contribution rates for the year ended June 30, 2015 were 5.375% for Group B members, and 6.875% from July 1, 2014 to December 31, 2014 and 7.00% from January 1, 2015 to June 30, 2015 for Group C members. These rates were actuarially determined as an amount that, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Of the Town's total payroll of \$1,381,076, \$996,414 was covered under the defined benefit plans. The total employer contributions to the defined benefit plan were \$57,285, \$52,352 and \$48,648 for fiscal years 2015, 2014 and 2013 respectively.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the Town reported a liability of \$37,041 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, 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 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. At June 30, 2014, the Town's proportion was .4059%, which was an increase of .0006% from its proportion of .4053% measured as of June 30, 2013.

For the year ended June 30, 2015, the Town recognized pension expense for this plan of \$57,557 for the governmental funds activity and \$55,888 for the government-wide activity. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 10. PENSION PLAN (Continued)

	Outflows of Resources	Inflows of Resources
Difference between projected and actual investment earnings	\$ -	\$ 114,218
Changes in proportionate share of contributions	-	-
Town contributions subsequent to the measurement date	57,557	-
Total	<u>\$ 57,557</u>	<u>\$ 114,218</u>

Year ending June 30.

The \$57,557 of deferred outflows of resources resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

2016	\$ (28,471)
2017	(28,471)
2018	(28,471)
Thereafter	-
Total	<u>\$ (85,413)</u>

Summary of System Provisions

Membership	Employees of participating municipalities that work no fewer than 1040 hours in a year and no fewer than 24 hours per week. Municipality elects coverage under Groups B and C provisions.
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 30 years of service. Group C - Age 55 with 5 years of service.
Amount	Group B - 1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC. Group C - 2.5% of AFC x service as a Group C member plus percentage earned as a Group A or B member x AFC. Maximum benefit is 60% of AFC for Group B and 50% of AFC for Groups C. The above amounts include the portion of the allowance provided by member contributions.

NOTE 10. PENSION PLAN (Continued)

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; children's benefit of 10% of AFC payable to up to three minor children (or children up to the age 23 if enrolled in full-time studies) of a disabled Group D member.
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 B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.
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	
Member Contributions	Group B - 4.75% effective July 1, 2014 (increased from 4.625%). Group C - 9.625% effective July 1, 2014 and 9.75% effective January 1, 2015 (increased from 9.5%).
Employer Contributions	Group B - 5.375% (changed from 5.125%) effective July 1, 2014 Group C - 6.875% from July 1, 2014 to December 31, 2014 (changed from 6.625% and then 7.0% effective January 1, 2015)
Retirement Stipend	\$25 per month payable at the option of the Board of retirees.

Significant Actuarial Assumptions and Methods

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

NOTE 10. PENSION PLAN (Continued)

Interest Rate: A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year:

Year 1: 6.25%	Year 10: 8.50%
Year 2: 6.75%	Year 11: 8.50%
Year 3: 7.00%	Year 12: 8.50%
Year 4: 7.50%	Year 13: 8.50%
Year 5: 7.75%	Year 14: 8.50%
Year 6: 8.25%	Year 15: 8.50%
Year 7: 8.25%	Year 16: 8.75%
Year 8: 8.25%	Year 17 and later: 9.00%
Year 9: 8.50%	

Salary Increases: 5% per year

Deaths:

Active participants – 50% of the probabilities in the 1995 Buck Mortality Tables for males and females.

Non-disabled retirees and terminated vested participants – The 1995 Buck Mortality Tables with no set-back for males and one-year set-back for females.

Disabled retirees – RP-2000 Disabled Life Tables.

Beneficiaries – 1995 Buck Mortality Tables for males and females.

Spouse's Age: Husbands are assumed to be three years older than their wives

Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants: Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

Asset Valuation Method (for funding purposes): A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. Then value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

Inflation: The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% to 3.25% per year.

Long-term expected rate of return

The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

NOTE 10. PENSION PLAN (Continued)

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Equity	31.50%	6.70%
Fixed Income	33.00%	2.94%
Alternatives	15.50%	6.26%
Multi-strategy	20.00%	5.98%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term inflation rate of 3.0%.

Discount rate

The discount rate used to measure the total pension liability was 8.23%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

The following presents the entity's proportionate share of the net pension liability calculated using the discount rate of 8.23 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (7.23%) or one percent higher (9.23%):

1% Decrease (7.23%)	Discount Rate (8.23%)	1% Increase (9.23%)
\$312,045	\$37,041	(\$193,679)

Detailed information about the plan's fiduciary net position is available in the separately issued State of Vermont Comprehensive Annual Financial Report. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

Defined Contribution Plan

The Vermont Municipal Employees' Defined Contribution Plan (24 V.S.A. 5070), a multiple employer defined contribution plan, was implemented by the Vermont Municipal Employees' Retirement System's Board of Trustees on July 1, 2000, and is reported as a pension trust fund. The defined contribution plan was offered by municipal employers to one or more groups of their eligible employees. Once offered by the employer, each eligible employee was required to make an election to participate. Employees participating in one of the municipal defined benefit plans who elected to participate in the defined contribution plan had the July 1, 2001, actuarial value of their accrued defined benefit plan transferred to the defined contribution plan. Employers that did not offer the defined contribution plan to their employees as of December 31, 1999, have an opportunity to do so no later than December 31 of any subsequent year with the transfer effective July 1 of the following year.

Participating municipal employees and their employers are required to contribute at the rate of 5% of earnable compensation. Effective July 1, 2008, employers began contributing 5.125% while employee contribution percentages remain unchanged. Employees become vested in the plan after 12 months of service. During the fiscal year ending June 30, 2015, member contributions totaled \$10,907 and employer contributions totaled \$11,179.

NOTE 11. RISK MANAGEMENT

The Town is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The Town maintains insurance coverage from the Vermont League of Cities and Towns Property and Casualty Inter-municipal Fund that covers each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three (3) fiscal years.

NOTE 12. RELATED PARTY TRANSACTIONS

The Town maintains its cemetery commission and trust funds bank accounts with Mascoma Savings Bank. The Town Treasurer is an employee of the bank.

NOTE 13. INTERFUND TRANSFERS

During the year interfund transfers occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2015 are as follows:

	<u>Transfer From</u>		
	<u>General Fund</u>	<u>Perpetual Care Fund</u>	<u>Totals</u>
Cemetery	\$ 15,000	\$ 424	\$ 15,424
Highway equipment	135,000	-	135,000
Solid waste equipment	8,000	-	8,000
Police cruiser/special equipment	10,000	-	10,000
DPW Bridge Fund	35,000	-	35,000
Facilities study	5,000	-	5,000
General Admin.	5,500	-	5,500
Recreation - tennis courts	5,000	-	5,000
Buildings and grounds	10,000	-	10,000
Fire apparatus	63,298	-	63,298
Paving	275,000	-	275,000
Citizen assistance	1,000	-	1,000
Fire equipment	5,000	-	5,000
Record restoration	9,000	-	9,000
	<u>\$ 581,798</u>	<u>\$ 424</u>	<u>\$ 582,222</u>

NOTE 14. PRIOR PERIOD ADJUSTMENT

Bond proceeds were previously reported as \$242,450 for the period ending June 30, 2014 and should have been reported for the entire amount of \$275,000. Therefore, creating a prior period adjustment of \$32,550. These funds are held in cash at the Vermont Municipal Bond Bank.

NOTE 15. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 8, 2016, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

**TOWN OF NORWICH, VERMONT
SCHEDULE OF THE TOWN'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Vermont Municipal Employees Retirement System
Last 2 Fiscal years**

	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability	0.4059%	0.4053%
Town's proportionate share of the net pension liability	\$ 37,041	\$ 147,553
Town's covered-employee payroll	\$ 996,414	\$ 956,992
Town's portion of the net pension liability as a percentage of the covered-employee payroll	3.7174%	15.4184%
Plan fiduciary net position as a percentage of the total pension liability	98.32%	92.71%

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS
Vermont Municipal Employees Retirement System
Last 2 Fiscal years**

	<u>2014</u>	<u>2013</u>
Statutorily required contribution	\$ 52,352	\$ 48,648
Contributions in relation to the statutorily required contribution	<u>52,352</u>	<u>48,648</u>
Annual contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Contributions in relation to the statutory required contribution as a percentage of the covered-employee payroll	5.2540%	5.0834%

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE 2

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2015

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 44,246	\$ 31,458	\$ 161,864	\$ 237,568
Grant receivable	-	16,122	-	16,122
Due from other funds	317,341	1,253,305	3,920	1,574,566
Total assets	<u>\$ 361,587</u>	<u>\$ 1,300,885</u>	<u>\$ 165,784</u>	<u>\$ 1,828,256</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,104	\$ 146,452	\$ -	\$ 147,556
Due to other funds	137	-	-	137
Total liabilities	<u>1,241</u>	<u>146,452</u>	<u>-</u>	<u>147,693</u>
Fund Balances				
Restricted	124,190	1,154,433	165,784	1,444,407
Assigned	236,156	-	-	236,156
Total fund balances	<u>360,346</u>	<u>1,154,433</u>	<u>165,784</u>	<u>1,680,563</u>
Total liabilities and fund balances	<u>\$ 361,587</u>	<u>\$ 1,300,885</u>	<u>\$ 165,784</u>	<u>\$ 1,828,256</u>

**TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015**

SCHEDULE 3

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income	\$ 881	\$ 2,824	\$ 537	\$ 4,242
Donations	7,802	-	-	7,802
Restoration	-	3,590	-	3,590
Miscellaneous	12,792	-	11,600	24,392
Total revenues	<u>21,475</u>	<u>6,414</u>	<u>12,137</u>	<u>40,026</u>
EXPENDITURES				
Program expenditures				
General government	-	14,405	-	14,405
Public works	-	12,240	-	12,240
Public safety	-	3,039	-	3,039
Miscellaneous	17,592	-	-	17,592
Cemetery	28,341	-	-	28,341
Debt service	-	19,042	-	19,042
Capital outlays	-	386,554	-	386,554
Total expenditures	<u>45,933</u>	<u>435,280</u>	<u>-</u>	<u>481,213</u>
Excess (deficiency) of revenues over expenditures	<u>(24,458)</u>	<u>(428,866)</u>	<u>12,137</u>	<u>(441,187)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	16,424	565,798	-	582,222
Operating transfers out	-	-	(424)	(424)
Total other financing sources (uses)	<u>16,424</u>	<u>565,798</u>	<u>(424)</u>	<u>581,798</u>
Net change in fund balance	<u>(8,034)</u>	<u>136,932</u>	<u>11,713</u>	<u>140,611</u>
Fund balance, beginning of year, as previously stated	368,380	984,951	154,071	1,507,402
Prior period adjustment	-	32,550	-	32,550
Fund balance, beginning of year, as restated	<u>368,380</u>	<u>1,017,501</u>	<u>154,071</u>	<u>1,539,952</u>
Fund balance, end of year	<u>\$ 360,346</u>	<u>\$ 1,154,433</u>	<u>\$ 165,784</u>	<u>\$ 1,680,563</u>

**TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

	Conservation Commission Fund	Recreation Fund	Cemetery Fund	Kids & Caps Fund	Affordable Housing Fund	Land Management Council Fund	Recreation Scholarship Fund	Citizens Assistance Fund	Total Nonmajor Special Revenue Funds
ASSETS									
Cash	\$ -	\$ -	\$ 44,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,246
Due from other funds	221,059	32,879	-	921	45,172	14,176	1,581	1,553	317,341
Total assets	<u>\$ 221,059</u>	<u>\$ 32,879</u>	<u>\$ 44,246</u>	<u>\$ 921</u>	<u>\$ 45,172</u>	<u>\$ 14,176</u>	<u>\$ 1,581</u>	<u>\$ 1,553</u>	<u>\$ 361,587</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ 1,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104
Due to other funds	-	-	137	-	-	-	-	-	137
Total liabilities	<u>-</u>	<u>-</u>	<u>1,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,241</u>
Fund Balances									
Restricted	-	32,879	43,005	-	45,172	-	1,581	1,553	124,190
Assigned	221,059	-	-	921	-	14,176	-	-	236,156
Total fund balances	<u>221,059</u>	<u>32,879</u>	<u>43,005</u>	<u>921</u>	<u>45,172</u>	<u>14,176</u>	<u>1,581</u>	<u>1,553</u>	<u>360,346</u>
Total liabilities and fund balances	<u>\$ 221,059</u>	<u>\$ 32,879</u>	<u>\$ 44,246</u>	<u>\$ 921</u>	<u>\$ 45,172</u>	<u>\$ 14,176</u>	<u>\$ 1,581</u>	<u>\$ 1,553</u>	<u>\$ 361,587</u>

**TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2015**

	Conservation Commission Fund	Recreation Fund	Cemetery Fund	Kids & Cops Fund	Affordable Housing Fund	Land Management Council Fund	Recreation Scholarship Fund	Citizens Assistance Fund	Total Nonmajor Special Revenue Funds
REVENUES									
Investment income	\$ 613	\$ 71	\$ 50	\$ 2	\$ 123	\$ 16	\$ 2	\$ 4	\$ 881
Donations	-	-	6,067	-	-	-	1,135	600	7,802
Miscellaneous	-	-	820	-	-	11,972	-	-	12,792
Total revenues	613	71	6,937	2	123	11,988	1,137	604	21,475
EXPENDITURES									
Miscellaneous	5,000	-	-	-	-	11,097	495	1,000	17,592
Cemetery	-	-	28,341	-	-	-	-	-	28,341
Total expenditures	5,000	-	28,341	-	-	11,097	495	1,000	45,933
Excess (deficiency) of revenues over expenditures	(4,387)	71	(21,404)	2	123	891	642	(396)	(24,458)
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	-	15,424	-	-	-	-	1,000	16,424
Net change in fund balance	(4,387)	71	(5,980)	2	123	891	642	604	(8,034)
Fund balance, beginning of year	225,446	32,808	48,985	919	45,049	13,285	939	949	268,380
Fund balance, end of year	\$ 221,059	\$ 32,879	\$ 43,005	\$ 921	\$ 45,172	\$ 14,176	\$ 1,581	\$ 1,553	\$ 260,346

**TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2015**

	Highway Equipment Fund	Highway Garage Fund	Solid Waste Equipment Fund	Police Station Fund	Police Cruiser/ Special Equipment Fund	Town Reappraisal Fund	Tracy Hall Fund	Bandstand Fund	General Admin Fund	Recreation Dam Fund	Recreation Tennis Fund
ASSETS											
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant receivable											
Due from other funds	290,394	19,040	29,909	3,975	80,881	2,251	25,927	1	23,499	27,077	10,114
Total assets	\$ 290,394	\$ 19,040	\$ 29,909	\$ 3,975	\$ 80,881	\$ 2,251	\$ 25,927	\$ 1	\$ 23,499	\$ 27,077	\$ 10,114
LIABILITIES AND FUND BALANCES											
Liabilities											
Accounts payable	\$ 68,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,013	\$ -	\$ -
Total Liabilities	68,717	-	-	-	-	-	-	-	7,013	-	-
Fund Balances											
Restricted	221,677	19,040	29,909	3,975	80,881	2,251	25,927	1	16,486	27,077	10,114
Total fund balances	221,677	19,040	29,909	3,975	80,881	2,251	25,927	1	16,486	27,077	10,114
Total liabilities and fund balances	\$ 290,394	\$ 19,040	\$ 29,909	\$ 3,975	\$ 80,881	\$ 2,251	\$ 25,927	\$ 1	\$ 23,499	\$ 27,077	\$ 10,114

SCHEDULE 6

Communications Study Fund	Town Clerk Equipment Fund	Fire Apparatus Fund	Fire Station Fund	Fire Equipment Fund	Sidewalk Fund	Long Term Facility Fund	Buildings and Grounds Fund	Paving Fund	Tower Construction Fund	DPW Bridge Fund	Restoration Fund	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,458	\$ -	\$ -	\$ 31,458
28,141	4,987	325,123	23,048	56,914	46,586	18,874	17,695	95,904	11	16,122	16,601	1,253,305
\$ 28,141	\$ 4,987	\$ 325,123	\$ 23,048	\$ 56,914	\$ 46,586	\$ 18,874	\$ 17,695	\$ 95,904	\$ 31,469	\$ 122,475	\$ 16,601	\$ 1,300,885
\$ -	\$ 4,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,735	\$ -	\$ -	\$ -	\$ 146,452
-	4,987	-	-	-	-	-	-	65,735	-	-	-	146,452
28,141	-	325,123	23,048	56,914	46,586	18,874	17,695	30,169	31,469	122,475	16,601	1,154,433
28,141	-	325,123	23,048	56,914	46,586	18,874	17,695	30,169	31,469	122,475	16,601	1,154,433
\$ 28,141	\$ 4,987	\$ 325,123	\$ 23,048	\$ 56,914	\$ 46,586	\$ 18,874	\$ 17,695	\$ 95,904	\$ 31,469	\$ 122,475	\$ 16,601	\$ 1,300,885

TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED JUNE 30, 2015

	Highway Equipment Fund	Highway Garage Fund	Solid Waste Equipment Fund	Police Station Fund	Police Cruiser/ Special Equipment Fund	Town Reappraisal Fund	Tracy Hall Fund	Bandstand Fund	General Admin Fund	Recreation Dom Fund
REVENUES										
Equipment sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	696	45	69	11	203	5	56	-	46	74
Total revenues	696	45	69	11	203	5	56	-	46	74
EXPENDITURES										
Program expenditures										
General government	-	-	-	-	-	-	-	-	-	-
Public works	-	4,891	-	-	-	-	-	-	-	-
Public safety	-	-	-	3,039	-	-	-	-	-	-
Debt service	19,042	-	-	-	-	-	-	-	-	-
Capital outlays	127,617	-	-	-	-	-	-	-	7,013	-
Total expenditures	146,659	4,891	-	3,039	-	-	-	-	7,013	-
Excess (deficiency) of revenues over expenditures	(145,963)	(4,846)	69	(3,028)	203	5	56	-	(6,967)	74
OTHER FINANCING SOURCES (USES)										
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Operating transfers in	135,000	-	8,000	-	10,000	-	-	-	5,500	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	135,000	-	8,000	-	10,000	-	-	-	5,500	-
Net change in fund balance	(10,963)	(4,846)	8,069	(3,028)	10,203	5	56	-	(1,467)	74
Fund balance, beginning of year, as previously stated	232,640	23,886	21,840	7,008	70,678	2,246	25,871	1	17,953	27,003
Prior period adjustment	-	-	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as restated	232,640	23,886	21,840	7,008	70,678	2,246	25,871	1	17,953	27,003
Fund balance, end of year	\$ 221,677	\$ 19,040	\$ 29,909	\$ 3,975	\$ 80,881	\$ 2,251	\$ 25,927	\$ 1	\$ 16,486	\$ 27,077

SCHEDULE 7

Recreation Tennis Fund	Communications Study Fund	Town Clerk Equipment Fund	Fire Apparatus Fund	Fire Station Fund	Fire Equipment Fund	Sidewalk Fund	Long Term Facility Fund	Buildings and Grounds Fund	Paving Fund	Tower- Construction Fund	DPW Bridge Fund	Restoration Fund	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,390	\$ 3,590
18	61	10	795	52	121	126	43	37	81	-	240	32	2,824
18	61	10	795	52	121	126	43	37	81	-	240	3,622	6,414
-	-	4,987	-	-	-	-	5,454	-	-	-	-	3,964	14,405
-	-	-	-	-	-	-	-	7,349	-	-	-	-	12,240
-	-	-	-	-	-	-	-	-	-	-	-	-	5,039
-	-	-	-	-	-	-	-	-	-	-	-	-	19,042
-	-	-	-	3,039	2,867	-	-	-	244,926	1,092	-	-	386,551
-	-	4,987	-	3,039	2,867	-	5,454	7,349	244,926	1,092	-	3,964	435,280
18	61	(4,977)	795	(2,987)	(2,746)	126	(5,411)	(7,312)	(244,842)	(1,092)	240	(342)	(428,866)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000	-	-	63,298	-	5,000	-	5,000	10,000	275,000	-	35,000	9,000	565,798
5,000	-	-	63,298	-	5,000	-	5,000	10,000	275,000	-	35,000	9,000	565,798
5,018	61	(4,977)	64,093	(2,987)	2,254	126	(411)	2,888	301,58	(1,092)	35,240	8,658	136,932
5,096	28,080	4,977	261,030	26,035	54,660	46,460	19,285	15,007	11	11	87,235	7,943	984,931
-	-	-	-	-	-	-	-	-	-	32,550	-	-	32,550
5,096	28,080	4,977	261,030	26,035	54,660	46,460	19,285	15,007	11	32,561	87,235	7,943	1,017,501
\$ 10,114	\$ 28,141	\$ -	\$ 325,123	\$ 23,048	\$ 56,914	\$ 46,586	\$ 18,874	\$ 17,695	\$ 30,169	\$ 31,469	\$ 122,475	\$ 16,601	\$ 1,154,433

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NONMAJOR PERMANENT FUNDS
 JUNE 30, 2015

	Perpetual Care Fund	Sale of Cemetery Lots Fund	WCTU Fountain Fund	School/Gospel Leaseland Fund	Main St. Flags Fund	Alura & Corridor Tree Fund	Total Nonmajor Permanent Funds
ASSETS							
Cash and cash equivalents	\$ 127,692	\$ 34,172	\$ -	\$ -	\$ -	\$ -	\$ 161,864
Due from other funds	-	137	1,073	1,077	1,403	230	3,920
Total assets	<u>\$ 127,692</u>	<u>\$ 34,309</u>	<u>\$ 1,073</u>	<u>\$ 1,077</u>	<u>\$ 1,403</u>	<u>\$ 230</u>	<u>\$ 165,784</u>
LIABILITIES AND FUND BALANCES							
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Restricted	<u>127,692</u>	<u>34,309</u>	<u>1,073</u>	<u>1,077</u>	<u>1,403</u>	<u>230</u>	<u>165,784</u>
Total liabilities and fund balances	<u>\$ 127,692</u>	<u>\$ 34,309</u>	<u>\$ 1,073</u>	<u>\$ 1,077</u>	<u>\$ 1,403</u>	<u>\$ 230</u>	<u>\$ 165,784</u>

**TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
YEAR ENDED JUNE 30, 2015**

	Perpetual Care Fund	Sale of Cemetery Lots Fund	WCTU Fountain Fund	School/Gospel Leaseland Fund	Main St. Flags Fund	Ajura & Corridor Tree Fund	Total Nonmajor Permanent Funds
REVENUES							
Lot sales	\$ 5,800	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ 11,600
Investment income	328	201	3	2	3	-	537
Total revenues	6,128	6,001	3	2	3	-	12,137
EXPENDITURES							
Excess of revenues over expenditures	6,128	6,001	3	2	3	-	12,137
OTHER FINANCING SOURCES (USES)							
Operating transfers out	(424)	-	-	-	-	-	(424)
Total other financing sources (uses)	(424)	-	-	-	-	-	(424)
Net change in fund balance	5,704	6,001	3	2	3	-	11,713
Fund balance, beginning of year	121,988	28,308	1,070	1,075	1,400	230	154,071
Fund balance, end of year	\$ 127,692	\$ 34,309	\$ 1,073	\$ 1,077	\$ 1,403	\$ 230	\$ 165,784

Top Payees FY15

1	Norwich Public Library Association	300,000
2	Blaktop, Inc - Paving	289,774
3	Blue Cross Blue Shield - Health Insurance	* 243,611
4	VLCT PACIF - Insurance	160,595
5	Vermont Municipal Employees' Retirement System	* 138,665
6	Town of Hanover - Ambulance, Dispatch Services	101,404
7	Morton Salt - Road Deicer	97,772
8	US Bank - Tracy Hall, Tower Bonds	80,340
9	Casella Waste Services - Trash & Recycling	78,916
10	Tenco Industries, Inc. - Dump truck body, misc. repairs.	70,225
11	Twin State Sand & Gravel - Gravel products	63,369
12	Windsor County Treasurer - County tax.	62,078
13	New England Municipal Consultants, Inc. - Assessors	57,600
14	Evans Group, Inc. - Diesel & gasoline	52,947
15	Town of Hartford - Dispatch services, broadband.	47,760
16	Greater Upper Valley Solid Waste Management District	47,651
17	Slapstick Science - Circus camp.	40,489
18	Irving Energy - Fuel oil & propane	35,310
19	Pike Industries - Gravel products.	31,924
20	Santander Leasing LLC - Tower lease-purchase.	26,886
21	Daniel S Clay - Snowplowing	25,314
22	Ossipee Mountain Electronics, Inc. - Radios	24,519
23	Green Mountain Power Corporation - Electricity.	22,311
24	Dubois & King, Inc. - Dam engineering	20,169
25	John Deere Financial - Grader lease	19,042
26	Innovative Municipal Products, Inc. - Dust control & ice melt	17,446
27	Michele George - Yoga instruction	17,120
28	Pete's Tire Barns - Tires & installation	15,855
29	Visiting Nurse Association & Hospice	15,600
30	Norwich Cemetery Commission	15,000
31	Delta Dental - Dental insurance	* 14,722
32	Maurice's Enterprises, LLC - Crack sealing.	14,000
33	Norwich Fire District - Hydrant rental, water	13,782
34	Dingee Machine Company - Fire truck repair.	13,720
35	Totally Trees - Tree cutting & removal	13,600
36	Bergeron Lawn Service & Landscaping - Mowing, leaf removal	13,297
37	Terry Taylor - Line striping	12,782
38	Lincoln Financial - Life & disability insurance	12,086
39	Canon Solutions America - Copiers	12,000
40	Breadloaf - Facilities study.	11,662
41	A.M. Peisch & Company - Audit services	11,600
42	Place Sense - Mixed use planning	10,604
43	Bartlett Tree Experts - Tree removal	10,540
44	Jordan Equipment Company - Grading, plowing supplies	10,504
45	Advance Transit.	10,360
46	L.F. Trotter & Sons, Inc. - Equipment parts	9,336
47	McNeil, Leddy & Sheahan, PC - Legal services.	9,087
48	Southworth-Milton Cat - Heavy equipment parts & repair	8,677
49	Webster & Donovan Excavating, Inc. - Excavation services	8,518
50	American Rock Salt Co, LLC - Salt.	8,431

* Gross benefits paid out, does not reflect employee contributions for #s 3 & 31.
#5 includes employee contributions.

Part II

Town Boards, Commissions,
Committees & Departments

Selectboard

The Selectboard recommended a budget increase of 1.5% with an increase in the tax rate of 0.52% that passed with a 73% majority at Town Meeting 2015.

Proposals for a new public safety building designed for joint use of the Police and Fire Departments were developed by the Town Manager, the Capital Facilities Committee, the Selectboard, and Breadloaf Corporation. Renovations and an addition to the Department of Public Works facility were also proposed and designed. Two separate bond votes in support of these proposals failed. The first vote took place on Town Meeting Day, March 3, 2015. The second vote happened on May 12, 2015, at a Special Town Meeting warned for this purpose.

The Norwich Pool Dam was destroyed by Tropical Storm Irene in August of 2011. Federal Emergency Management Agency (FEMA) estimated the cost of replacement of the structure at \$567,000, 95% of which would be paid with Federal and State Funds. A proposal was developed to apply to FEMA for replacement funds. We note the participation of the Selectboard, Town Manager, Vermont Agency of Natural Resources (ANR) staff, our state representatives Masland and Briglin, an engineering firm, and local residents to create a design plan that would receive state approval. The Town Manager and the Design Team were responsible for preparing a required Stream Alteration Permit application to be submitted to the ANR. A public forum was held on June 23, 2015 to update the status of the replacement of the Pool Dam.

In more routine matters, the Selectboard voted to adopt ordinances to regulate speed limits and alarm systems. The Selectboard reviewed progress of the Codification of Ordinances project to bring Norwich Town ordinances up to date and address inconsistencies. The Dog Ordinance was reviewed. The Selectboard asked the Town Manager to post signage at Huntley Meadow to regulate dog behavior. Quarterly financial reports were available for review this year. An Investment Policy was enacted on 10/8/14 to protect investment of Town funds in separate, insured accounts. The Selectboard approved an Appropriation Request and Disbursement Policy on 8/27/14.

Quitclaim deeds were drawn up to legally transfer ownership of the properties of the Beaver Meadow Union Chapel Association and Root District Game Club from the Norwich School District to the Town. A second set of quitclaim deeds was drawn up to transfer ownership from the Town to those organizations.

The Selectboard authorized a signed agreement with the bargaining group represented by the New England Police Benevolent Association that runs from 7/1/14 to 6/30/18.

Linda Cook, Chair; Mary Layton, Vice-Chair; Christopher Ashley; Stephen Flanders; Dan Goulet

Town Manager

The following are some notable events during the period from July 1, 2014 through June 30, 2015.

- With the assistance of the Energy Committee we entered into an agreement with Solaflect Energy, a local company, to purchase solar energy to offset our electric usage. The system went partially online in December 2013 and by the end of 2014 100% of the electricity use of the Town was solar, except for the streetlights, and without selling the Renewable Energy Certificates, therefore reducing the Town's carbon footprint. All the streetlights were converted to LEDs a few years ago.
- We are continuing to work cooperatively with Hartford, Hanover and Lebanon to improve Household Hazardous Waste collections and composting of organic materials. Effective July 1, 2015, most recyclables were prohibited from being disposed of in the trash compactor.
- A Selectboard committee recommended in 2000 that expansion of the Public Works facilities start in 2001 and identified other needed improvements through 2010, an addition to the Fire Station be done in 2002 and that new police and fire facilities start in 2010. In 2013 and 2014 work has continued on studies of the Public Works, Police and Fire Departments facilities. Structural, functional and regulatory deficiencies have been identified, a space program has been developed and conceptual designs and estimated costs are underway. There were bond votes to fund the improvements in March and May 2015 that failed. Alternatives are now being studied.
- The multi-year Main Street paving project was completed between Church Street and Koch Road. This project included drainage improvements, cold planing the existing pavement, making selective repairs to the base, and laying two lifts of paving material with a pavement fabric between the two lifts.
- A project was started to review and codify all the Town ordinances and have a Town code. Some of the current ordinances are from the 1970s and have incorrect road names and the wrong references to Vermont Statutes. The codification process will result in up-to-date ordinances with an index and table of contents that will be available online.

My thanks to the Selectboard, excellent Town employees and many Norwich residents who have helped me as I serve as Town Manager.

Neil R. Fulton, Town Manager (649-1419, ext. 102)

Collector of Delinquent Taxes

As Town Manager, it is my responsibility to act as the Collector of Delinquent Taxes. Taxes become delinquent after the second payment is due in February if taxes remain unpaid. A Warrant is issued by the Treasurer authorizing the collection of delinquent taxes along with an 8% penalty and 1% interest per month for the first three months and 1.5% interest per month thereafter. A tax collection policy outlines the collection process, which includes payment applications, payment plans and tax sale procedures, if necessary.

Neil Fulton, Town Manager (649-1419, ext. 102)

Tax Year Summary for 2014 – 2015

Final Taxes Billed:	\$15,621,816
Taxes Collected during FY:	<u>15,551,483</u>
Taxes outstanding at close of FY:	70,333

Delinquent Tax Report

6/30/2014 Delinquent Tax Balance:	\$136,507
FY14/15 Delinquent Taxes:	<u>177,254</u>
Subtotal:	313,761
Less delinquent taxes collected:	<u>184,758</u>
6/30/2015 Balance:	\$129,003

Taxes delinquent for FY14/15	\$70,333
Taxes delinquent previous years:	
11-12	5,097
12-13	7,908
13-14	<u>45,665</u>
Total	\$129,003

Delinquent taxes as of December 31, 2015. \$105,009

Town Clerk

This year we have seen an increase in the number of documents recorded in our office. We went from 2,860 pages recorded in the Land Records to 3,521 pages. This amounts to \$31,689.00 of revenue for the Town.

During this time we have taken the opportunity to scan and index our documents going backwards. Earlier this summer we scanned 32,000 pages in our land records in addition to the 10,230 documents that Judy had scanned backwards. Once we have completed the indexing for this segment our records will go back to April of 2003. This equates to 64 volumes of our 219 volumes of Land Records that reside in the vault. We also have indexed and linked to our system 800 of our Survey Maps which were previously scanned. They can now be accessed from the terminal in the records room. I hope to start the process of restoring some of our old Grand Lists over the next couple of years.

We processed 61 motor vehicle registration renewals, licensed 574 dogs; we sold 175 Fish and Game Licenses which is down again from last year. I believe that being able to now obtain your license and renew your car registration online is what is causing these decreases. We also collected \$180.00 in land posting fees and issued 29 Marriage Licenses; there were fifteen deaths and two home births to report this year. Please note that the vital statistics are based this year on the fiscal year and not the calendar year.

The Town Clerk's Office is open Monday through 8:30 am to 4:30 pm. During this time

you may come in and register to vote, purchase cards and stickers for the Norwich Transfer Station as well as for the Hartford Landfill, renew your motor vehicle registration, obtain a burn permit or research the records in the vault.

Dog licenses will be available to purchase in January of 2016 and remember the April 1st deadline to register your dog. If you do not already have a rabies certificate on file with us, you will need to get a copy from your veterinarian.

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

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

Judy Trussell, Assistant

Vital Records for 2015

As recorded by the Town Clerk's Office January 1 to December 31, 2015

Marriages

Wheaton, Kelly Marie Kleinman, Douglas William
Wolk, Leah Ruth Derksen, Paul David
Brockett, Travis Clancy Tyler, Emily Anne
Phillips, James Allan Gustavson, Kristen Wilhelmina
Yuan, Angela S. Wang, Sijie Jason
Keats, Alexandra Jean Dickinson, Martha Hellyer
Crane, Amy Alyce Heath, Andrew Steven
Piccirillo, Lisa Christie Barbiero, Seth Thomas
Mills, Maggie Elizabeth Breakstone, Joel Elijah
Rose, Julie Lynn Nachlis, Herschel Seth
Elder, Heather Rose Fisher, Tika Marie
Hopkins, Nicole Lynn Tully, Douglas Gipson
Jenkins, Elizabeth Steele Korpi, Ethan Jareb
Bernstein, Ode Marin Wickner, Dana Gosling
Daly, Niamh Ann Annand, John William
Griggs, Benjamin Graham Giambruno, Rachel Marie
Schleicher, Laura Uihlein Tormey, Eben James
Erickson, Stephanie Jeanne Burrows, Phillippa Jean
McClure, Lindsay Peard Miller, Scott Kellogg
Villarreal, Christina Lynn Walker, Nicholas Sargent
Mahlab, Sarah Jodi Kitzmiller, William Jackson
Gillrich, Jennifer Jean Goulet, Daniel Mitchel
Richards, Laura Huber Pasricha, Kunal
Pomeroy, Elizabeth Ann Rexford, Jeffrey Paul
Richmond, Catherine McCullough, David Inman
Odell, Amanda Kaye Rowlands, Evan Nicholas
Thornburg, Abigail Marie Schmucker, Nathaniel Danhart
Mahlab, Amie Lauren Price, Samuel Pearsall
Gleason, Aurora Kathleen Fullerton, Miranda Jo
Heimsath, Ernest Gustavo Jr. Jakubowski, Holly Ann
Fox, Judith Ann Simmons, Michael Andrew

Board of Civil Authority and Board of Abatement

In any given fiscal year, the BCA and BA, composed of the justices of the peace, Select-board members, Town Clerk and Town Treasurer, meet to adjudicate two kinds of taxpayer appeals or requests. This year, July 1, 2014 to June 30, 2015, the Board of Civil Authority heard three appeals from decisions of the Listers and, in addition, carried out its usual election duties. The Board of Abatement had no requests for abatement of taxes.

It was an unusually easy year, for these boards.

Nancy Dean, Chairman

Cemetery Commission

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

In FY15, all seasonal maintenance has been performed in a timely manner. In Hillside Cemetery, all pine trees with interior rot were removed. The dead black locust trees in Meeting House Cemetery were removed also. On November 8th, the Town's horse-drawn hearse was given to the Norwich Historical Society for display, with the condition that they cannot sell or give the hearse away.

The financial details of our operations for FY15 are summarized below, based on information provided by the Finance Office and Treasurer:

Revenue:

Appropriation from town of Norwich	\$15,000
Woodworth Unitrust.	6,067
Sales of Cemetery Markers	820
Perpetual Care Fund – Interest	425
Operating Account – Interest	2
Donation.	<u>0</u>
	\$22,314

Expenses:

Purchased Services:

Mowing/Trimming and Brush Cutting	\$ 8,145
Tree Trimming/Removal Costs.	<u>13,493</u>
Purchased Services subtotal	<u>21,638</u>
Employee.	979
Repairs and Maintenance	221
Supplies.	250
Water.	323
Postage.	0
Capital Improvements.	<u>910</u>
	\$24,321

Fred Smith Jr., Chairman (649-1094)

Conservation Commission

The Conservation Commission endeavors to inventory, monitor and conserve the natural heritage assets in Town. These assets include wildlife, wetlands, waterways, natural plant communities and scenic resources. We share our findings with our fellow citizens, Town commissions and governing bodies. The following projects were undertaken for the benefit of all Town residents:

- Support of land conservation (Upper Valley Land Trust) adjoining the Appalachian Trail corridor and at the Vermont Technical College dairy farm
- Support of invasive plants education and control efforts in the nature area (Milton Frye Nature Area Committee) and in the Ompompanoosuc estuary (Connecticut River Watershed Council)
- Support of trail work at Gile Mountain and elsewhere around Town (Trails Committee).

David Hubbard, Chair (649-3882)

Development Review Board

The Development Review Board (DRB) consists of seven members appointed for three-year terms by the Selectboard. There are also three alternate members. Serving on the Board can directly influence the future shape of Norwich.

The DRB meets on the first and third Thursdays of each month, when applications are before the Board. Hearings are posted and the plans are available for inspection. Meetings are always open to the public.

Two of the most common applications made to the DRB are for site review and subdivision. The plans must comply with the Zoning and Subdivision Ordinances. Some of the details that are examined are highway access, traffic flow and safety, pedestrian access, site lighting, parking and screening. Development should be consistent with its surroundings.

Some of the most complex applications relate to shore line developments, flood plains and wet lands. Decisions must comply with both the Town, State and Federal regulations. The Board frequently seeks expert advice. For instance developments on the Connecticut River may involve the Army Corps of Engineers, State of Vermont, Federal flood hazard regulations, and agencies regulating River Management.

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

John E. Lawe, Chair (649-1585)

Emergency Management

Emergency Management’s responsibility is to prepare for disasters and to coordinate responses to situations that may demand extraordinary action. Our approach is to use an “all hazards” management system. These plans are dynamic documents that require annual review and revisions. Floods, storms, fires, and hazardous materials releases have the highest probability of threatening our community.

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

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

up for VT-Alert, you can receive warnings and emergency information via the web, your cell phone, email and other technologies. Signing up for VT Alert is free. Your information is protected and never shared with anyone else.”

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

Stephen Leinoff, Deputy Emergency Management Director

Finance Department

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

The initial billing for school and Town tax for 2014-15 was \$15,539,603 (\$696,636 more than 2013-14). Revised tax bills for Current Use changes, BCA and State Board changes, and errors and omissions reduced taxes raised by \$9,727. Additions, due to HS-122 changes, increased taxes by \$91,940. These changes resulted in the final tax amount raised of \$15,621,816 or a net increase from the initial billing of \$82,213. There were tax abatements in the amount of \$5,430. State payments (credits) were \$1,222,839 for the education tax and \$60,719 for municipal tax. Of the total taxes raised, \$11,910,945 were in support of education and \$3,623,232 in support of the Town. Windsor County taxes are now assessed by a tax rate separate from the Town and the amount owed was \$62,339.

Please remember to annually file your HS-122 Homestead Declaration. Late filed homesteads will be assessed an 8% penalty on the education tax, as mandated by an adopted Selectboard policy. In 2014-15 the total penalty amounted to \$35,669. Please make sure that you file your Homestead Declaration by April 18, 2016 (no extensions allowed). Refer to your tax booklet for the form or go to www.vermont.gov and file online.

Roberta Robinson, Finance Director (649-1419, ext. 105)
Jonathan Bynum, Finance Assistant (649-1419, ext. 106)

Fire Department

Make a difference in the lives of those around you; please consider joining the Fire Department. Protecting lives and property is hard work, but you will find few things that give you deeper personal satisfaction. Visit <http://norwichfire.com/recruiting-q-a/>. The Fire Department responded to 252 incidents in FY15, 15 more than the prior year. Our rating from the Insurance Services Office results in significant savings on fire insurance premiums.

Call Types	2014-2015
Structure Fires	11
Vehicle Fires	1
Wildland Fire	8
Other Fires	1
Medical	87
Vehicle Crashes and Rescues	35
Hazardous Conditions no fire	31
Service Calls	18
Good Intent Calls	31
False Alarms	29
Other	0
Total	252

The NFD Members presented their peers with awards for distinguished service at the Department's annual dinner. John Kerr, FAST Squad, received the "Jump Start Award", Mark Anderson received the "Behind the Scenes Award", Captain AJ Wyszynski (Fire) received the "Response to Alarms Award", and Chad Poston "Member of the Year Award".

Our formal public education programs reached over 372 adults and 1,715 children.

The severe winter challenged Upper Valley fire departments. There were several multiple alarm fires in sub-zero weather. Dry weather conditions in the spring created one of the highest fire dangers in recent years. There were several multiple alarm brush fires in our region. The largest burned 135 acres on Tigertown Rd. This was probably the largest forest fire in Norwich history. Over 20 area fire departments controlled the fire. Many of these departments responded to large fires in Sharon and Strafford a few days later.

Current Members

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

Firefighter-Emergency Medical Technicians: Jake Blum, Susan Blum, Matt Cohen-Price, Linda Cook, Matt Herbert, Mark Nickels, Dan Schneider, and Jon Wilkinson.

Firefighters: Mark Anderson, Mary Anderson, Tim Cronan, Michael Ducharme, Steve Foltz, Jaden Gladstone, Ryan Malone, Jeffrey Pearson, Tim Webster, and David Yesman.

EMTs: Toni Apgar, Frances Eanet, John Kerr, John Lawe, Kelly Michaelsen, and Bonnie Munday.

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

Stephen Leinoff, Fire Chief (649-1133; sleinoff@norwich.vt.us)

Fire Warden

I would like to thank everyone for making this a safe year. There was a major fire on May 4, 2015 at 495-593 Tigertown Road. The cause of the fire was a lightning strike, which started a pickup truck fire and spread into the surrounding woods covering approximately 137 acres. This forest fire was the largest one in Norwich's history. It took eight hours from start to finish controlling and extinguishing. Many resources were utilized to extinguish and work this fire: some from our mutual aid system, Police Department, Fire Department and great support from Dan & Whit's. Our support team supplied food and water for the personnel and Dan & Whit's was there at a moment's notice supporting and supplying our needs. Thank you all for your quick response. The next day, fire personnel spent time mopping up by extinguishing any hot spots they found.

With community support from our neighboring towns and our own Town resources we are proud to be part of a well-organized team. I would like to thank everyone for your time.

Remember to stop by the Town Clerk's office between 8:30 am and 4:30 pm to pick up a burn permit before kindling a fire. Permits are also available from Fire Warden Linda Cook at 1-603-208-7847 and Assistant Fire Warden Chief Steve Leinoff at 1-802-549-1133 ext. 3.

Linda Cook, Fire Warden

Health Officer

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

The State of Vermont is now responsible for approving septic system design and installations and dealing with failed systems, but the Health Officers can advise if requested. We also administer the Rental Housing Code and conduct site visits when a tenant suspects a health hazard is present.

Recently there has been renewed emphasis on tackling lead poisoning. Better education and public health measures have significantly reduced blood lead levels in children, who are most vulnerable. Since lead is no longer added to gasoline the greatest environmental danger is from lead in paint manufactured before 1978. Scraping and sanding of older buildings can release lead into the environment and only specially trained and equipped contractors should remove old paint. There are rules which require landlords to carry out routine maintenance and certify their compliance. More information and detailed publications are available from the Vermont Department of Health.

Please keep your protective medical shots up to date. While Ebola may seem scarier, several infectious diseases including Influenza, Polio, Measles, Pneumococcal Pneumonia and Whooping Cough pose a more immediate threat to our health.

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

Land Management Council

The Land Management Council manages the Norwich Fire District Land, encompassing 917 acres contained in six parcels within the Charles Brown drainage. Our mission is to manage this land for recreation, wildlife habitat and forest resources. In December 2014, we continued a timber stand improvement on Parcel #3, located on the north side of Beaver Meadow Road, concluding in March 2015 with the onset of mud season. In late fall of 2014 a second woodshed was constructed capable of storing 15 cords, giving a total storage capacity of 25 cords. Approximately 20 cords of firewood was distributed in 2014 and the winter of 2015 to households who requested assistance within Norwich and surrounding communities.

During the summer of 2015, a trail crew from the Vermont Youth Conservation Corps built a 28' wooden bridge spanning Brown Schoolhouse Brook, repaired a couple of other wooden bridges and completed general maintenance the length of the trail. Building materials for the new bridge were paid for by a grant from the Norwich Women's Club.

David Hubbard, Chair (649-3882)

Listers

Under the office reorganization that resulted from the 2011 Committee to Review Real Property Assessment Functions, the Board of Listers hears and adjudicates grievances, lodges the Grand List, participates in Board of Civil Authority hearings, sits on the Board of Abatement, and meets, usually monthly, to receive correspondence and attend to other matters. The Board of Listers also plays an important role in educating the public about the assessment process.

Everyday assessment functions, including cyclical and permit inspections, software management, and preparation of the Grand List are performed by the Contract Assessor, New England Municipal Consultants (NEMC), supervised by the Town Manager. The Lister/

Assessor's Office is also staffed by a part-time Clerk.

The role of NEMC and the Board of Listers is to produce a Grand List that equitably assesses every property in Town as close to fair market value as possible. Neither NEMC nor the Listers have any control over the tax rates.

Truncated property record cards containing assessment data for every property in Town can be viewed and printed on the Lister page of the Town website, <http://norwich.vt.us/listers>. Detailed property record cards can be viewed and printed at the public access terminal located in the Lister/Assessor's Office, or requested via e-mail from assessing-clerk@norwich.vt.us.

2015 Grand List

For the 2015 Grand List, the Board of Listers heard and adjudicated 20 grievances. The Listers voted to approve the Final 2015 Grand List 2-1 (yes: Blum & Michaelides; no: Lindberg). Of these 20 grievance decisions, two were appealed to the Board of Civil Authority (BCA). One of these BCA decisions was subsequently appealed to the Hearing Officer appointed by the Vermont Department of Taxes. This is the only appeal pending against the 2015 Grand List.

2016 Homestead Declaration

The Listers would like to remind everyone that if you own and occupy your Vermont residence as your primary dwelling on April 1, 2016, you **MUST** file your Homestead Declaration, Form HS-122, with the Vermont Department of Taxes on or before April 15, 2016. There are **NO EXTENSIONS** given for this filing, even if you file for an extension on your income taxes. The penalty for late-filing is 8% of the education tax. This filing may be completed on paper or online through the website of the Vermont Department of Taxes at <http://tax.vermont.gov/property-owners/homestead-declaration>. Recently a few Norwich taxpayers who have used tax-preparation software or an out-of-state tax preparer have experienced problems with Homestead Declarations not being filed, even though the taxpayer fully believed they had been. This is especially true when the taxpayer is either filing for an extension, or not required to file a tax return at all. The Listers recommend that all Norwich property owners required to file a Homestead Declaration do so themselves or obtain a printed confirmation of a successful filing from their tax preparer.

2016 Reappraisal

NEMC has been contracted to perform a Town-wide reappraisal in 2016. A cyclical reinspection process has been underway since the completion of the last Town-wide reappraisal in 2013. In early May 2016, the Lister/Assessor's Office will mail booklets to all Norwich property owners of record that will list the new assessed values for all properties in Town. These updated values are intended to be reflective of the property's fair market value as of April 1, 2016. Updates on reappraisal progress and a complete list of new values will also be posted to the Lister page of the Town website (<http://norwich.vt.us/listers/>). The website and booklet will include instructions on how to schedule an informal discussion with NEMC if the property owner has concerns or questions about the new value. When the informal process is completed, personalized change of appraisal notices will be mailed as statutorily required to all property owners. These notices will include the owner's new assessed value on the 2016 Preliminary Grand List along with instructions and deadlines for the formal grievance process. Property owners dissatisfied with Lister decisions at grievance will have the opportunity to appeal to the BCA.

Liz Blum (Chair), Cheryl A. Lindberg and Lee Michaelides

2015 Grand List as of 10/23/15

Breakdown of Grand List (number in category)

R-1 Residence with under 6A of Land (801)	\$319,698,400
R-2 Residence with 6A of land or more (489)	321,115,100
MH Mobile Home with or without land (15)	2,171,500
S Seasonal (18)	3,925,300
C Commercial Properties (45)	31,003,200
CA Commercial Apartments (7)	6,513,000
UE Utilities Electric (3)	7,477,300
F Farms (10)	8,918,000
Other (27)	7,129,800
M Miscellaneous (141)	24,860,300
Total (1556)	732,811,900
Cable (1) (Education Grand List only)	<u>1,264,600</u>
Total Education Listed Value	734,076,500

Minus

Veterans (7) (\$10,000 per disabled Veteran by Statute)	70,000
Land Use Appraisal Program (147 parcels; 13,581 acres enrolled)	
Exempt Value of Property enrolled	<u>35,434,587</u>
2015 Education Grand List Total Taxable Property	698,571,913

Municipal Grand List

(from above)	698,571,913
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Minus

Exemptions by Vote

Norwich Fire District	40,000
Beaver Meadow Chapel Association (Beaver Meadow School)	124,400
Root District Game Club	191,800
Upper Valley Community Grange # 34	304,100
Veterans (7) (additional \$30,000 per disabled Veteran by vote)	210,000
Charlotte Metcalf (alternate energy installation)	11,300
Timothy Brownell (alternate energy installation)	19,800
Norah Lake (alternate energy installation)	<u>4,800</u>
Total Voted Exemptions (lost education tax to be made up by remainder of town)	906,200

Exemptions by Agreement

Norwich Housing Corporation (payment made in lieu of property tax)	1,514,800
Cable (Education Grand List only)	<u>1,264,600</u>
2015 Municipal Grand List Total Taxable Property	694,886,313

Real Estate Exemptions by Statute (not included in any calculations above)

Child Care Center, Inc	526,400
Montshire Museum of Science	6,706,500
Norwich Historical Society	446,500
Norwich Nursery School	196,400
The Family Place	736,700
Andrew C. & Margaret R. Sigler Foundation	1,063,500
Norwich Public Library Association	1,563,800
American Legion Post 8	263,700
Religious Organizations (6)	3,608,700
Town, Fire District, School District, Federally Owned Parcels (37)	<u>18,332,200</u>
Total Non-Taxable Parcels (51)	33,444,400

Milton Frye Nature Area Committee (MFNAC)

The Milton Frye Nature Area Committee promotes the care and public use of the 35.5-acre Town property commonly known as the Nature Area. The Committee oversees maintenance of the trails in the area, sponsors educational programs, and is charged with stewardship of the property in accordance with the conservation easement jointly held by the Upper Valley Land Trust (UVLT) and the town of Norwich. The MFNAC reports to the Norwich Conservation Commission. The Area serves as an educational site for the Marion Cross Elementary School.

Selected activities in 2013-14 include:

- Work performed by the Department of Public Works completed the initiative to remove invasive plants from the meadow, including the old fences which promoted the growth of these plants and was limiting mowing.
- UVLT Stewardship Training.
- Two Marion Cross School Stewardship Days to spread mulch on the trails and remove invasive plants.
- A bird walk led by George Clark with 8 participants found 25 species of birds.
- A spring site visit to the nature area by Michael Snyder, Vermont State Commissioner of Forests, Parks and Recreation; he was inspecting the Nature Area to view the work done by a state forester on our invasive management project.
- Work was done by community volunteers towards invasive management project.
- Three walks were conducted with consulting foresters regarding invasive project.
- A walk was made to assess the area for the possibility of locating an educational structure on the property.

Lindsay Putnam (649-1668)

Norwich Energy Committee (NEC)

FY15 projects by the NEC continued to target energy efficiency and solar installations. NEC members gave out information on home energy audits at the winter Norwich Farmer's Market and Dan & Whit's general store. They provided contact information for HEAT Squad (<http://heatsquad.org/>), which offers professional energy audits at a significant discount. HEAT Squad staff reported that the NEC provided them with the most referrals of any Windsor County Energy Committee and second in the entire state.

The NEC urged the Selectboard to pursue a highly energy-efficient building for new police/fire facilities and supported Article II in the May special Town Meeting. This article, for spending to ensure that the building's energy needs could be supplied entirely by renewable sources, was approved by a 52% vote.

In support of Vermont's goal of having 90% of its energy needs met in 2050 by renewable energy, the NEC targets 36 homes going solar annually. In 2014, the NEC's Solarize Norwich campaign resulted in 54 additional Norwich households going solar. In 2015, the NEC continued to work with Norwich-based installers Norwich Technologies and Solaflect. The NEC updated its website (NorwichEnergyCommittee.weebly.com) to include case studies from selected Norwich solar homeowners, a map of solar installations throughout Town, and an online form to request a site visit.

The 2015 campaign ran officially May-June. Activities included outreach at the dump, at Dan & Whit's, and solar open houses. Inquiries and commitments are ongoing throughout the year. As of fall 2015, 21 Norwich households are newly solar.

Other activities:

- * NEC members attended the 2014 VECAN conference
- * NEC members attended a planning workshop for energy committees
- * the NEC cosponsored a workshop on community solar.

The NEC meets regularly on the fourth Tuesday of every month, at 7 pm at Tracy Hall. For more information, contact Linda Gray (649-2032, linda.c.gray@gmail.com).

Linda Gray, Chair

Norwich Historic Preservation Commission (NHPC)

NHPC, established by the Selectboard in 2010, advises the Town on historic preservation issues and carries out public education projects. As one of 14 Certified Local Governments in Vermont, Norwich with NHPC is eligible to apply for CLG grants.

Nancy Hoggson, NHPC Chair, died on January 9, 2015. A community memorial service on January 31 contained an outpouring of remembrances. NHPC seeks to build upon Nancy's work.

NHPC has nearly completed an initial survey ("windshield survey") of all structures, as well as outdoor memorials, sculptures and archeological sites in Norwich. The survey will conclude with a community meeting and recommendations this winter. The survey will provide a comprehensive inventory of all potentially historic structures for Town planning. It will also enable NHPC to prioritize nominations for listing on the National Register of Historic Places. (Such listing does not restrict the rights of the property's owner.) The survey is funded by a grant of \$5,123 from the VT Division for Historic Preservation using National Park Service funds, \$2,610 in donated time, and \$805 from the Town. The Norwich Historical Society (NHS) is providing research assistance to NHPC's contractor, Lyssa Papazian.

The exhibit *Cycles of Change: Farming in Norwich*, developed by NHPC with NHS, continued at the NHS Lewis House. The popular pamphlet *Norwich Historic Walking Tour* continued to be distributed by NHPC and NHS at selected Vermont Welcome Centers, NHS, and the Norwich Inn. NHPC supported the community work to bring water/sewer to the Beaver Meadow Schoolhouse and stabilize the Root Schoolhouse.

Peter Brink, Vice-Chair

Planning Commission

The Planning Commission is responsible for drafting the Town Plan which contains historical perspective on the Town, a discussion of current conditions, and a vision for the future. In addition to a narrative, data, and maps, the Plan includes goals, objectives, and a proposed course of action. The role of the Planning Commission in implementing the Plan is drafting land use regulations for zoning, subdivision, flood hazard, and development. The Commission also supports non-regulatory implementation initiatives such as affordable housing and natural resource preservation. The current Plan, approved in 2011, can be found on the Planning Commission page of the Town website.

The Commission has continued preparing amendments to the Town's Zoning Regulations. Proposed changes include flood hazard and river/stream corridor review criteria designed to increase resiliency of new development to future weather events. The Commission also continued exploring mixed-use zoning districts along Route 5 South and River Road at a series of public workshops in the fall and a presentation of proposed guidelines in the spring. The Route 5 South/River Road Study Final Report (May 22, 2015) is on the Planning Commission page of the Town website. A seven-member Affordable Housing Subcommittee has

been exploring options to support more affordable and workforce housing for individuals, families and seniors in Norwich.

The Commission has seven members appointed by the Selectboard to four-year staggered terms. Meetings are on the second and fourth Thursday of each month at 7 p.m., and are open to the public. Agendas, minutes, regulations, the Town Plan, and other documents are available on the Town website.

Jeff Goodrich, Chair

Planning Department

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

Permits were issued this year for eight new single-family homes, one more than last year. Additions to existing buildings and boundary line adjustments are slightly down from the previous year. There has been little change in the annual number of permits taken out over the past five years. Two approved subdivision applications resulted in three new lots.

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

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

Pam Mullen, Planning Assistant

FY 2014-15

Zoning Permits

New Homes	8
Building Additions	23
Accessory Dwelling	0
Accessory Structures	16
Home Occupation	3
Replacements: Bldg./Home	3
Agricultural Review	1
Apartment	0

Development Review Board

Subdivisions - Final Plan Review	2
Conditional Use Review	2
Boundary Line Adjustment	4
Site Plan Review	0
Development Envelope	0
Variance	0
Appeal	0

Police Department

The Norwich Police Department is rich with history, tradition and service to our community. Although we still provide basic services much the same way as we always have, the changes in the development of technology over the years has increased our Department's capability to provide the most up-to-date and professional work by the most dedicated employees any organization would be proud to employ. Technology has dramatically increased our ability to provide you, our customers, with the information you desire. The Norwich Police Department is a community policing-based Department of six sworn police officers, four full time and two part time officers supported by one civilian administrative assistant. Nationwide, police departments average between 1.7 and 2.3 officers per 1000 people in their population. The Norwich Police Department has fewer police officers than the average (1.1 per 1000); this is directly attributed to the hard work and competence of the Norwich Police Department employees as well as the quality of the citizens who live in Norwich.

As a Department, it is our mission to both serve as well as protect the public. We realize that we are also citizens of this community and we strive to provide the service that we would expect if we were the ones in need. It is not uncommon for our officers to unlock car doors for owners, fix a broken bicycle for a child, or help a stranded motorist change a tire. We provide a helping hand in times of need, a listening ear, or a shoulder to cry on when times are tough. I am very honored to serve as the Chief of Police for the town of Norwich. My coworkers are very skilled and professional people who strive each day to make and keep Norwich the safest place to live, work, and play. Ours is a diversified and proactive Department and hopefully you will take some time to visit us.

On behalf of the members of the Norwich Police Department thank you for your continued support.

*Douglas A. Robinson, Chief of Police; Judith Powell, Administrative Assistant;
Michael Scruggs, Police Officer; Francis Schippert, Police Officer; Anna Ingraham, Police Officer;
Phillip Brunelle, Police Officer; Charles Rataj, Police Officer*

Police Department Statistics FY15

911 Hang Ups	15	Fraud	30
Abandoned Vehicle.	2	Juvenile Problem/Runaway	11
Accidents.	85	Kidnapping.	0
Agency Assistance	125	Larceny/Theft.	37
Alarm	68	Leaving Scene of Accident	1
Alcohol Offense/Intoxication.	0	Littering	1
Animal Problem	105	Lost/Found/Recovered Property	24
Arrest on Warrant	0	Missing Person	1
Arson.	0	Motorist Assist./Complaint	62
Assault.	7	Noise Disturbance	13
Attempted Suicide.	3	Parking Problem.	45
Background Investigation	3	Phone Problem.	1
Bad Check.	9	Property Check*	37
Burglary.	6	Public Speaking	6
Citizen Assistance	116	Residence/Vehicle Lockout	33
Citizen Dispute	25	Sex Offense/Offender Registry	6
Condition of Release Violation	2	Stalking.	0
Court Appearance.	19	Stolen Vehicle/OOC	2
Dead Body.	2	Suspicious.	117
Directed Patrol	37	Threatening/Harassment	6
Disorderly Conduct.	2	Training	9

Domestic Abuse Order	4	Traffic Citations	385
Driving License Suspended	4	Traffic Hazard	44
Drugs	3	Traffic Warnings (written)	294
DUI	7	Trespassing	12
Family Disturbance/Fight	7	Utility Problem	9
Fireworks	1	Vandalism	6
Fish and Game Offense	3	Vehicle Serial # Inspection	64
Foot Patrol/Business Checks	90	Welfare Check	<u>26</u>
		TOTAL	2032

**A total of 148 property checks were conducted on 37 days with an average of four per day.*

Public Works Department

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

The Public Works Department completed several important projects during FY15, including:

- Rebuilding the fire retention pond for the Hawk Pine neighborhood in conjunction with the Fire Department.
- Installing two culverts on Campbell Flats, which were funded by a VT AOT Better Back Roads Grant.
- Regrading the upper and lower parking lots at Huntley Meadow and resurfacing them with material reclaimed from the Main Street rehab project, creating some much-needed additional parking spaces for the recreation fields.
- Removing the old woven wire fence at the Peisch Orchard and hand-removing five different invasive plant species in the field section and chipping the brush. Now in order to keep the plants eradicated, we continue to brush hog the area twice per year.
- Assisting the Fire Department in reconstructing the dry hydrant on Old Bridge Road.
- Completing Phase 3 of the rehab of Main Street. Phase 3 consisted of cold planing and repaving from Hazen Street North to Koch Road.
- Making great strides in getting caught up in paving due to increases in Town funding over the past several years as well as VT AOT Grant funding.

The winter of 2014-15 started early with Public Works/Highway employees being called out for the first time on November 14th. Winter road maintenance included: 43 callouts; 34 times plowing; 57 times treating pavement; 48 times sanding; 40 times sidewalk maintenance and 9 times snow removal.

Much of our time during May and June of 2015 was spent on storm cleanup due to heavy rains and winds. Storm cleanup included removal of fallen trees and washout repairs.

The Buildings and Grounds Division (B&G) of Public Works is responsible for the maintenance of all Town buildings, properties, and recreation areas. During the winter of 2014-15 the B&G Technician, with help from the B&G Custodian, painted several areas inside Tracy Hall, including the gym. They also completed some other repair projects throughout the building.

The B&G Technician and Custodian attended the 2015 Maintenance Workshop sponsored by the Vermont Recreation and Parks Association, New Hampshire Recreation and Parks Association, and New England Sports Turf Managers Association. The B&G Technician is kept very busy during summer months making sure that all of the playing fields are maintained and ready for the many scheduled sports events. The B&G Custodian is responsible for readying Tracy Hall for all public events that are held in the building throughout the year.

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

Public Works Staff: Neal Rich, Gary Durkee, Albert Lewellyn, Michael Koloski, and Robert Barden

Buildings and Grounds Staff: Ben Trussell and Michael Tebbetts

Andy Hodgdon, Public Works Director (649-2209, ahodgdon@norwich.vt.us)

Recreation Department

The Norwich Recreation Department consists of the Recreation Council who advises and guides the Recreation Director, who is then supervised by the Norwich Town Manager. The Council consists of eight to twelve residents, serving rotating three-year terms. Our mission is to offer a variety of recreational activities to Norwich area residents of all ages. The majority of our youth programs offered are for kindergarten through sixth grade students. In all of our youth sports we stress fun, first and foremost, but also maximum participation and development of skills. The goal of our youth offerings is to inspire a lifetime love of activity in an atmosphere of mutual player respect and support. We organize and run a number of seasonal, free community events to help foster and maintain spirit within the Town of Norwich. We oversee the recreation facilities in Town including Huntley Meadow, the area at the northeast end of the Ballard Trail and Barrett Meadow/the bread oven. Throughout the year we offer over one hundred varied program sessions, always adding one or two new offerings to spark interest and more involvement, such as Youth Yoga this past year.

Our wonderful Buildings and Grounds crew did another outstanding job caring for and improving all of our Town recreational areas this year. The new sign and flowers at Huntley Meadow now welcome everyone as they enter. The Norwich Nursery School has made an annual contribution, planting daffodil bulbs at Huntley Meadow every October. The accumulated effect is now dazzling. Plan to visit in the early spring to enjoy them. We would like to thank the Marion Cross School PTO for giving the Town a grant for a new liner for the skating rink on the Green. We also thank the Norwich Women's Club for awarding us a grant for a beautiful, and much needed new piece of playground equipment at Huntley Meadow, the "Fun Trainer".

Two Recreation Council members, Reese and Karin, went above and beyond - setting up two surveys to help us improve our Baseball Program and Long Range Recreation Plan. Thanks goes out to everyone who took the time to give us feedback.

We are incredibly fortunate to have dedicated, community-minded volunteers serving as coaches and as members of the Recreation Council. We are also appreciative of the many local businesses and organizations willing to help sponsor the events we run. Their contributions, support, time and involvement are truly appreciated. The Recreation Department is always in need of more volunteers. Stop by the Recreation office upstairs in Tracy Hall, or call the number listed below if you would like to get involved.

Please check the Recreation Department portion of our Town website for the latest programs, schedules and events at <http://norwich.vt.us/Departments/Recreation>, or, if you

would prefer to speak to someone directly, please call Jill for more in-depth information. Suggestions for improvement are always welcomed also. For the year ahead... in the spirit of Recreation, I encourage you (and your family) to get out, exercise and rediscover the endless benefits of recreation to your overall well-being.

Recreation Council: Laura Duncan, President; Chris Clapp, Vice-President; Jill Collins; Amy Downard; Karin Dwyer; Ben Forbush; John Girard; Reese Madden.

Jill Kearney Niles, Director (649-1419, ext. 109; recreation@norwich.vt.us)

Transfer Station/Recycling Center

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

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

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

With the passage of Act 148, the Universal Recycling Law, the State of Vermont has taken further steps toward reducing the amount of material that ends up in the landfill. These new regulations started taking effect on July 1st of 2015. We will continue to prepare for the next phase of Act 148 in the coming years.

The PaintCare recycling program at the Transfer Station has been a huge success over the past year. We are now exploring adding C&D recycling to our facility. For more information about our facility, please visit the town website at www.norwich.vt.us under Public Works.

Transfer Station Staff: William Sanborn, Lead Attendant (649-1192); Donald Eames, Attendant

Andy Hodgdon, Public Works Director (649-2209, ahdogdon@norwich.vt.us)

Trustees of Public Funds

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

During the Town's fiscal year, the Trustees invest cemetery monies not currently in use to maximize earnings for these funds. The Trustees meet regularly to monitor the funds. A decision was made to support area banks with investments in accordance with the Vermont Statutes, typically requesting investment rates at a minimum of six different banks in order to determine the best investment offer. The Cemetery Commissioners apprise us of their plans for working in the various cemeteries. Therefore, we invest to meet their needs. The interest is allocated between sale of lots and perpetual care funds.

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



Joe Porter's Eagle Scout project at the Norwich Historic Society with the help of the Boy Scouts of Norwich Troup 253.



Norwich Scouts led by Joe Porter build a new floor for the Historical Society's tool shed as a community service project.

Part III

Other Agencies &
Organizations

Advance Transit (AT)

The 2014 Town report discussed the planning and financing behind Advance Transit's improvement of the Green Route service in Norwich and Hartford and surrounding communities that began on July 1, 2014. This helped contribute to a new annual ridership record for AT's total fixed route network in FY15 - 593,097, and a record for all services combined, including shuttles and ADA paratransit service, of 925,747. In Norwich, Green Route boardings nearly doubled in 2015 compared to 2014, but because of a decline in Brown Route ridership, total boardings in Norwich dropped 4% compared to FY14. The reasons for the decline are not evident, but a glance at the July-September quarter of 2015 indicates strong increases in both Brown and Green Route ridership in Norwich.

In May of 2015 a passenger survey was conducted on AT's fixed routes. The results showed 64% of riders use the bus to travel to/from work; 52% reported they had a car available. We asked passengers to evaluate our services: 98% said that bus drivers are usually or nearly always polite, helpful, and safe, and that the buses were clean; 96% said that buses were usually or nearly always comfortable. Many passengers took the time to express their views about the service. A Norwich rider commented, "The drivers are great, very friendly and helpful. I appreciate the reliability. Not requiring payment of a fare makes it easy to board quickly and not to have to worry about whether I have change, etc. greatly increases the convenience." Another Norwich rider wrote, "It's a great way to reduce your carbon footprint, and also provides more flexibility for people who can't drive."

Advance Transit's services include FREE scheduled fixed route bus service, ADA Complementary Paratransit service, and park-and-ride shuttles. Visit our website at www.advance-transit.com or call 295-1824 8-4:30 Monday-Friday with service questions. Be sure to visit the "Where's My Bus" page to see real time bus arrival information. Need help navigating the AT bus system? We offer travel training services to groups or individuals free of charge. Let us know if we can help you learn how to travel independently on Advance Transit.

Thank you, Norwich, for your support and thanks for riding Advance Transit!

Van Chesnut, Executive Director

Aging in Place in Norwich

Aging in Place in Norwich (AIPN) has been serving Norwich elders since 2009 as a non-profit volunteer organization. We provide free services to Norwich residents who wish to remain in their homes as they age. AIPN is funded by individuals, charitable groups and local businesses, not from Town funds.

We held two events this year in addition to our ongoing monthly service programs. In May, we hosted an educational program, "Before We Go: Planning our Last Days." Among others, two Norwich residents helped conduct panels: Dennis McCullough, MD, Geriatric Specialist, and Mary Brownlow, Pastor of the Norwich Congregational Church. The over 60 attendees included residents from surrounding Upper Valley towns.

This December, we observed our 50th Volunteer Service Day. Judy Pond has successfully put together volunteers and seniors who could use some help. Judy's work has been a backbone of AIPN's work. Bob Pitiger coordinates our rides program, which helps elders to get to hospital appointments, shopping and other destinations. The small chores that our volunteers do make a great difference in our elders' lives. We celebrated their work with a small reception in October at the Norwich Historical Society.

AIPN also learns from others, as when our Board attended a session in Lyme whose aim was to get people thinking about needed planning for the future as they age. We hope to host

a similar program in spring, 2016, as well as another more general educational session later. More information is on our website: aginginplacenorwich.org.

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

American Legion Lyman F. Pell Post 8

Lyman F. Pell, Post 8, The American Legion, Department of Vermont is a 501C nonprofit Veterans organization. The Legion membership is made up of eligible Veterans whose dates of service are controlled by Congress. Post 8 also has numerous members who are currently serving on active duty in the US Military. We actively support Veterans' issues such as access to the Veterans Hospital, Veterans' employment rights, end of life care and funerals. In the town of Norwich we insure each Veteran's grave has an American flag displayed next to the headstone during the summer months. We actively support Scouting and "Children and Youth" programs. Our Rifle Team is certified to conduct ceremonies at Veterans' funerals.

We are a dynamic, but very unique, Post in that our income is derived from food sales, donations and small cribbage tournaments every Thursday night. We are available to assist with schools educating people on Flag etiquette, Military History and Veterans' issues. We organize and participate in the annual Memorial Day observance. We also support The Boy Scouts, Girl Scouts, Cub Scouts and Brownies. We are also partnering with the Norwich Historical Society to document local Veterans' military service.

For more information on our organization feel free to contact any of our members. Meetings are held on the first Monday of the month at 19:00 hours.

Lyle G. Favreau, Commander

Child Care Center in Norwich

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

The center provides childcare to 60 children ages six weeks through six years and 28 after-school children in grades kindergarten through sixth. We have been accredited by The National Association for the Education of Young Children since 1996. The center also offers inclusive programming for children with special needs who are referred by local school districts, and partners with the Marion Cross School to provide 10 hours/week of public preschool. Tuition for preschoolers is on a sliding scale based on family income; need-based scholarships are also available. Tuition subsidies are available through the state of Vermont for low-income families. The center receives funding from the United Way. In FY15, the center served 85 children from the town of Norwich. Four Norwich children were awarded partial scholarships totaling \$6,620. The center awarded \$20,845 in scholarships in total. 60% of Norwich families receive discounted tuition because of the organization's sliding fee scale.

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

Allison Colburn, Executive Director (649-1403)

Connecticut River Joint Commissions (CRJC)

CRJC's mission is to preserve the visual and ecological integrity and sustainable working landscape of the Connecticut River Valley, and guide its growth and development through grassroots leadership. Five local river subcommittees carry out this work with a corps of over 100 volunteers. We have continued to educate and engage citizens about the River and the economic and environmental health of the entire region in Vermont and New Hampshire.

During FY15 the CRJC meetings offered a series of educational presentations:

- Misha Cetner and Kevin Burke of the Vermont Agency of Natural Resources briefed Commissioners and the public on the new Vermont Shoreland Protection Act.
- In February of 2015 Commissioners engaged in a day-long retreat facilitated by Michele Tremblay of Naturesource Communications to update the Joint Commissions Strategic Plan.
- Glenn English of the Connecticut River Byways Council presented that organization's new tourism brochure and website at <http://www.ctriverbyways.org>. The Byways Council and Joint Commissions explored opportunities for additional collaboration in the future.
- Ann Ingerson, Program Coordinator with Watersheds United Vermont (WUV) briefed Commissioners on the work of the WUV including water quality monitoring, river cleanup, and riparian buffer plantings in the watershed.

*Jason Rasmussen, President (VT); Rick Walling, Vice President (NH)
Mary Sloat, Treasurer (NH); Kurt Staudter, Secretary (VT)*

Connecticut River Joint Commissions (CRJC): Upper Valley Local River Subcommittee

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

The subcommittee reviewed and commented on a wide range of regulatory applications, including river shoreline stabilization, wetlands activity, stormwater management, utility and solar projects, and private waterfront structures. We also participated in the Wilder Dam federal relicensing process. We issued the Update of the Connecticut River Recreation Management Plan for the Upper Valley Region. This publication reports on existing and future recreation opportunities in the valley. We also reviewed the proposed Conservation Management Plan for the Silvio O. Conte National Fish and Wildlife Refuge, which encompasses the entire Connecticut River Watershed. In the Upper Valley area, we commented to the U.S. Fish and Wildlife Service on proposed conservation areas in the Mascoma and Ompanoosuc river watersheds.

The Upper Valley Subcommittee held a joint meeting with the Mascoma River Local Advisory Committee. We discussed issues of mutual concern, including the restoration of the eroding banks by the K-Mart Plaza in Lebanon. Our current chair Jim Kennedy, and our planning coordinator Tara Bamford, attended the CRJC Retreat in Wilder. Goals discussed were strong and active membership, implementation of the Connecticut River Management Plan, and community outreach and education.

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

ECFiber (East-Central Vermont Telecommunications District)

Reliable high-speed Internet connectivity has become essential to business and education on every scale and at every level. ECFiber is a non-profit joint venture of 24 towns, originally formed by Town Meeting votes in 2008 and reorganized in 2015 as the East Central Vermont Telecommunications District (ECVTD). Its mission is to provide true, future-proof broadband service to every residence, business, and civic institution in our member towns – especially where commercial providers have chosen not to go. The District is jointly owned by its member municipalities, but under Vermont law it cannot be funded from local taxes.

Network construction began in 2011, financed mainly through the sale of tax-exempt promissory notes. To date we have raised \$7.3 million from 479 distinct investors, more than 95% of them local to the area. During 2015 we connected 254 additional homes and businesses, finishing the year with 1206 customers, including 225 in Norwich.

ECFiber delivers symmetrical, consistent-speed Internet service no matter how far from town, at a choice of speeds ranging from 7 to 400 Mbps. Most subscribers also take ECFiber's telephone service, with toll-free long distance calling throughout continental US and Canada, and no extra charge for features such as caller ID. For a map of ECFiber's current service area, please visit <www.ecfiber.net>.

In May of 2015, the state Dept. of Public Service (DPS) awarded \$340,000 of Connectivity Grants to ECFiber, to extend broadband to unserved locations in Norwich, Pittsfield, Randolph, and Royalton. Together with eighty additional cable-miles now being completed by the DPS, those projects will allow us to reach parts of seven more member towns in 2016. Throughout our territory, however, roughly 10,000 homes and businesses (including many here in Norwich) still lack access to modern broadband. To reach them more quickly, the District's Governing Board is now reviewing a proposal for large-scale financing to finish building almost the entire network before the end of 2019.

The ECVTD Governing Board meets monthly, and meetings are open to the public. More information is available at www.ecfiber.net or contact your local delegate.

Irv Thoma, Chair

The Family Place

As one of 15 Parent Child Centers in Vermont, The Family Place supports families with young children through comprehensive programs designed to strengthen positive relationships, teach essential skills, and promote enduring, healthy growth for our families and our community. Families come through the doors of The Family Place for many different reasons. Sometimes, it's to make connections with other families through playgroups or events. Often, it's for assistance finding or paying for child care. Sometimes, it's because a parent or other adult recognizes that a child is behind in meeting developmental milestones or has special medical needs. Other times, parents engage with us for support in meeting education or employment goals, or to enhance their parenting skills.

Our work helps children get off to a healthy start and promotes long-term family well-being. We provide “wrap around” services – working with families to identify all the potential areas for support and assistance and connecting them with the resources that are most appropriate for their needs, circumstances and goals. We partner with local agencies and providers, working together on behalf of families to coordinate services, facilitate clear communication and, ultimately, support families to move in the direction of positive outcomes and growth.

The Family Place served approximately 37 families from Norwich last year, through both on-site and home-based services. Other residents took advantage of our special events, lending library, website information, and referral services.

We could not do this vital work without the support of the Norwich community and our community partners. We are keenly aware of the importance of the early childhood years and the challenges to healthy outcomes for the children in our community, including the growing epidemic of substance abuse. The parenting skills that we teach help not only the current generation of young families and children, but will impact generations to come.

We invite you to review the work and outcomes highlighted in our Annual Report which you can find on our website. For more information, please view our website at www.Family-PlaceVT.org or call 649-3268.

Nancy Bloomfield, Executive Director

Good Beginnings of the Upper Valley

Good Beginnings of the Upper Valley's mission is to serve local families with new babies by providing hands-on support, education and community outreach. Good Beginnings provides both an in-home volunteer visitor program, and an education/support program to families of babies six months and under, including adoptive and foster families. An in-home volunteer visits a family for 2-3 hours/week for approximately 12 weeks, to provide respite, community connection and support. Additionally, Good Beginnings provided education/support to 154 families, with 32 families receiving emergency assistance diapers, formula, gas cards for doctor's appointments and other necessary baby items, such as clothing and car seats. Good Beginnings programs are simple, yet powerful, and unduplicated. Good Beginnings is in its twenty-ninth year of service to families with new babies and the programs continue to thrive.

This year, Good Beginnings served over 274 families, including 453 children and 491 adults through both the in-home volunteer visitor program, and the education/support program. 134 families received in-home volunteer visitors, with an average of 30 hours of visits by their volunteer. These services were provided by more than 100 devoted and caring volunteers, as well as three part-time staff.

In the town of Norwich, between July 1, 2014-June 30, 2015, 9 families were served by Good Beginnings, with 7 families receiving in-home volunteer visitors. For more information, contact Karen Morton at the Good Beginnings' office: 603-298-9524.

Greater Upper Valley Solid Waste Management District (GUVSWD)

The GUVSWD is composed of 10 Upper Valley towns. The District was established in 1992 for the purpose of providing an integrated system for waste management for both solid waste and unregulated hazardous waste through the establishment of recycling and reuse programs, composting and food diversion, and special collections for bulky wastes. In addition to these programs, the District provides outreach and education to area businesses and schools and technical assistance to member towns. In our 23-year history, thousands of tons of recyclables and hazardous waste have been removed from the waste stream through these education and diversion programs. The programs and services the District provides include special collection events for household hazardous waste, paint, electronics, tires, fluorescent bulbs, and other hard-to-dispose-of items.

In FY15, the GUVSWD provided the following direct services to Norwich and District residents:

- The District assisted in the recycling and disposal of hard-to-manage materials collected at regional events including: fluorescent light bulbs, used motor oil, tires, and paint.

- 312 greater Upper Valley residents participated in District-sponsored Household Hazardous Waste events held in Hartford in June and Thetford in September, in which over 20,000 lbs of hazardous material was disposed of.
- District residents also recycled 2,367 tires and over 20,000 lbs. of electronics at our collection events.
- The District held collections in Bridgewater, Sharon, Strafford, Thetford, and Ver-shire where it collected bulky trash, fluorescent bulbs, books, and scrap metal.

In FY15, Neil Fulton and Bryan McMullan were Norwich's representatives to the GUVSWD Board of Supervisors. We thank them for their service.

The District's Green Guide will be available at Town Meeting. After Town Meeting, the Green Guides can be picked up at your Town Clerk's office, District office or on the District's website. Note that the next household hazardous waste day will be Saturday, June 4, 2016 at the Hartford Recycling Center.

Contact the GUVSWD by email at guvswd@valley.net; call us at 296-3688 or visit us on the web at www.guvswd.org.

Green Mountain RSVP & Volunteer Center

Green Mountain RSVP is a volunteer recruiting and matching program for people age 55 and over. We are part of the Corporation for National and Community Service Senior Corps, a nationwide program. Our senior population is our most valuable asset in keeping our communities strong. We are responsive to local communities and meet the call of local non-profit and civic organizations by placing volunteers to meet vital community needs. We serve Windham, Windsor and Bennington Counties.

Green Mountain RSVP's goal is to ensure that volunteers contribute their time and talents to programs that have a significant, positive impact on the quality of life in Windsor County. We currently have one volunteer station in Norwich, the Norwich Historical Society, where 62 hours of service was donated by an RSVP volunteer last year. In the past, we've had volunteers serve at area schools, Norwich Public Library, and Norwich Women's Club.

In all of Windsor County, we had 44 volunteers contribute 4,846 hours, with an economic impact of \$106,176. For every \$1 dollar invested by Windsor County towns, Green Mountain RSVP volunteers reinvest \$13 dollars. In all three of our counties, we served 2,217 people in the community with food delivery, companionship, transportation, mentoring, tax assistance, and food pantry support.

RSVP will continue to build programming around support of Aging in Place and Healthy Futures in Windsor County in the upcoming year. Please contact Corey Mitchell in our Ascutney office at (802) 674-1742, for more information.

Sunny Leporati, Director

Headrest, Inc.

The mission at Headrest has always been to assist those who are addicted, in crisis, or without support by developing, maintaining and delivering effective programs. Headrest Inc. has been located on Church Street in Lebanon, NH since the early 1970's. In that time we have been offering drug and alcohol services to the surrounding communities. In addition to outpatient counseling, we also provide a low-intensity residential alcohol/drug treatment program, as well as a 24/7 crisis hotline. Our mission is to help those with a limited income, so that no person is ever turned away.

In the reporting period for this appropriation request we have had 18 crisis calls from Norwich residents. While this may not sound like a large number in a town of under 3500, having 18 people commit suicide would have an enormous impact on Norwich. In the same timeframe we have also had 3 residential clients from Norwich. Each of these clients stay for an average of 90 days during which time we only ask for a minimal amount of rent once they begin working. Until that point we cover all of their costs from light, heat, food and transportation to weekly counseling with a licensed clinician.

If anyone needs more information about the programs here they can call 603-448-4872 and follow the prompts. However if someone is in crisis and needs immediate help they should call 603-448-4400 and someone will answer the phone 24/7/365 to help them.

Suzanne Thistle, Executive Director

Montshire Museum of Science

The Montshire Museum of Science is a nonprofit, community-based institution serving Norwich and the surrounding communities since 1976. January 10, 2016 marks the Museum's 40th anniversary.

More than 268 Norwich households are members of the Museum and several members of the Montshire Board of Trustees reside in Norwich. Many other Norwich residents and their guests are regular visitors. The Montshire offers several benefits exclusively to Norwich residents including free Museum admission for school groups visiting from Marion Cross School and for groups visiting from the Child Care Center in Norwich. Montshire Summer Camp scholarships are offered to Norwich students through a partnership with the Marion Cross School. The Montshire also serves as an official emergency evacuation site for the Marion Cross School and for the Child Care Center in Norwich.

Montshire Museum has a commitment to ensuring that learning opportunities are accessible to people of all income levels. Donors to the Museum help to underwrite every visit. 3,808 Museum visits were subsidized through complimentary admission passes provided by the Montshire and issued by Upper Valley Social Service agencies. In January 2014, Montshire launched the Warm Welcome program offering greatly reduced admission and membership rates for low-income individuals and families in New Hampshire and Vermont. Thirteen households in Norwich became members, and many other Norwich residents visited the Museum, as a result of this heavily subsidized program.

Norwich-based nonprofits and civic organizations including High Horses Therapeutic Riding Program, Norwich Business Council, Norwich Energy Committee, and the Norwich Fire Department, as well as other organizations serving the Norwich community benefit from free use of Montshire's Porter Community Room. The Norwich Fire Department also uses the facility as a training site.

During the year, more than 157,000 people visited the Montshire and the Museum served more than 17,000 students. The Montshire is one of the most popular attractions and edu-

cational resources in northern New England, and is recognized nationally as one of the best science centers in the country.

We are pleased and proud to be a part of the Norwich community.

Marcos Stafne, Executive Director

Norwich Historical Society & Community Center

We were saddened in January 2015 by the death of our long-time president Nancy Hoggson, but we are committed to advancing her vision of the Norwich Historical Society as the Town's official museum, historical research resource and vibrant community center. In addition to maintaining our collections of local documents and objects for research and exhibit, we promote the appreciation of history through programs and events for children and adults. We are open, free of charge, on Wednesdays and Thursdays from 10 am-4 pm, and Saturdays from 10am-noon during the summer. The Lewis House is available free to local groups as a meeting place. This year we hosted over 3,000 visitors; 23 local groups used our space, many regularly.

Our farming exhibit provided the springboard for workshops to help residents research the history of their own property, identify historical features on the landscape, and learn about traditional methods of preserving and celebrating the harvest. We initiated summer walking tours of Main Street and Lewiston. With support from the Lions Club we offer educational programs for Marion Cross students. We continue to co-sponsor with the Norwich Public Library the Vermont Humanities Council's First Wednesdays Lectures. We accepted stewardship of the Town's horse-drawn hearse, to the delight of Halloween trick-or-treaters.

We are grateful to our scores of volunteers who curate collections, field research inquiries, help to maintain Lewis House, help with school programs and run our popular House and Garden Tour and Antiques Show fund-raisers. Thank you, Norwich!

Judy Brown, Director (649-0124)

Norwich Lions Club

The Norwich Lions Club's Mission is to empower volunteers to serve their communities and meet humanitarian needs. This year the Club sponsored the Christmas Memory Tree on the bandstand and participated in the Memorial Day Parade and a tree planting on the Green. Our members volunteered for Meals on Wheels, the Haven, and Children's Reading Programs; monthly we sponsored a dinner meal at Listen for over 100 individuals. We help support Norwich families with special needs for eyeglasses and eye exams.

The Norwich Fair is the Club's largest annual fund-raising event and annually we raise and distribute to community organizations between \$18,000 and \$20,000. This year charitable gifts ranged from \$250 to \$2,500 and were made to: COVER; Marion Cross School; Dismas House; Everybody Wins,VT; Habitat for Humanity; Hanover High School (Scholarships); Upper Valley Haven; Headrest; High Horses Therapeutic Riding Program; Holiday Helpers; Listen; Red Logan Dental Clinic; Norwich Historical Society; Norwich Nursery School; Norwich Public Library; Town of Norwich; Root District Schoolhouse; SAVES; SEV-CA; SPARK; Willing Hands; Windsor County Partners; Twin State Soccer; Upper Valley Special Olympics; and Needy Veterans.

The Club meets bimonthly on the first and third Tuesdays at 6:30 p.m. from September to June in the Norwich Public Library Community Room. If you are interested in learning more, volunteering or joining the Norwich Lions Club and participating in our tradition of community service, please contact Demo Sofronas (802-649-1536) or Gary De Gasta (802-649-3533).

Gary De Gasta, President (King Lion)

Norwich Public Library

The Norwich Public Library (NPL) is a 501(c) (3) nonprofit organization. Operating funds come from the Town appropriation, charitable gifts and library fees. We primarily serve the residents of Norwich; out-of-town patrons pay an annual fee equal to Norwich's per capita tax support. We have 3,500 patrons and circulate over 57,000 items annually.

2015 was a year of expanded services and collaborations. We debuted *OneCard*, which enables NPL patrons to borrow from selected other Vermont libraries. A new collaboration with the Norwich Bookstore led to the creation of additional monthly programs (*2nd Saturdays* and *I Read YA*.) Digital collections (audio and ebook) exhibited an impressive 57% increase in usage. Our Community Room hosted 469 programs and meetings - with many enjoying our upgraded audio/visual equipment.

The Library was the grateful recipient of grants from the Norwich Lions Club for audiobooks and the Norwich Women's Club for renovation of the kitchenette. In addition, the Friends of the Library provided funding for our summer reading program, adult audiobooks, children's award books and 1st Wednesdays.

The Library's new strategic plan (adopted September 2015) will provide a blueprint for enhanced services in the future. Building on past excellence, we look forward to maximizing the use of our building and grounds, offering rich and varied library experiences for all patrons, and providing access to high-quality physical and digital collections.

The Library is grateful for the generous support of the Norwich community, our dedicated volunteers, our energetic Friends group, and our patrons. Thank you.

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

Norwich Public Library **FY15 Income & Operating Expenses**

FY15 Income	Budgeted	Actual
Town Appropriation	250,000.00	250,000.00
Annual Appeal/Fundraising	74,200.00	72,857.00
Investment Income	0.00	5,094.00
Library Income (fees/fines)	2,600.00	5,047.00
Grants & Gifts	<u>19,370.00</u>	<u>24,084.00</u>
Grand Totals for Income	346,170.00	357,082.00
FY15 Operating Expenses	Budgeted	Actual
Salaries & Taxes (<i>FTE 4.61</i>)	208,864.00	206,718.00
Health Insurance	25,000.00	21,886.00
Building & Ground Expenses	39,800.00	37,277.00
Books (<i>includes processing costs</i>)	15,700.00	14,887.00
Audio/Visual (<i>includes processing costs</i>)	5,000.00	4,764.00
Electronic Databases & Periodicals	3,420.00	3,450.00
Library Sponsored Programs (<i>all ages</i>)	1,700.00	1,238.00
Technology (<i>hardware/software/ECFiber/website</i>)	4,766.00	4,929.00
Contracted Services (<i>bookkeeping, janitorial, tax prep</i>)	13,800.00	12,755.00
Insurance (<i>property/casualty & worker's comp</i>)	10,250.00	9,401.00
Administrative Expenses (<i>office supplies, copier contract</i>)	6,670.00	6,845.00
Postage (<i>including interlibrary loan expenses</i>)	2,400.00	2,538.00
Promotions (<i>fundraising, advertising, printing, mailings</i>)	6,800.00	4,539.00
Professional Development (<i>dues, conferences, mileage</i>)	<u>2,000.00</u>	<u>1,330.00</u>
Grand Total Operating	346,170.00	332,557.00

Restricted Funds*

Restricted Funds Income	Budgeted	Actual
Restricted - Collections	250.00	9,025.00
Restricted - Grants	1,450.00	2,688.00
Restricted - Memorial Funds	0.00	26,127.00
Restricted - Programs	3,570.00	5,970.00
Restricted - Repairs & Capital Reserve	50,000.00	50,000.00

Restricted Funds Expense	Budgeted	Actual
Restricted - Collections	250.00	13,163.00
Restricted - Grants	1,450.00	2,688.00
Restricted - Memorial Funds	0.00	0.00
Restricted - Programs	3,570.00	5,307.00
Restricted - Repairs & Capital Reserve	0.00	0.00

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

Norwich Women's Club

The Norwich Women's Club (NWC) is a philanthropic and social organization with over 275 members from Norwich and surrounding towns. The NWC, which raises a substantial amount of money used for the benefit of the Town, is run entirely by volunteers.

Each spring and fall the NWC conducts a clothing consignment sale, the Nearly New Sale, proceeds of which go to the Club's Scholarship Fund for post-secondary school scholarships for Norwich residents. The successful Sales, plus donations from its members and other sources, enabled the Club to award scholarships totaling \$36,000 to twenty students for the 2015-16 academic year. The NWC is the largest single not-for-profit provider of student scholarships in Vermont, through the VSAC program.

In March, the NWC presented its fourth annual Norwich Citizen of the Year award jointly to Marty James and Dan Fraser at the Spring Gala. Net proceeds from this event plus donations from Club members and others provided \$30,000 that was awarded from the Community Projects Fund to benefit Norwich and its residents. Recipients of the 2015 community projects grants include Norwich's Public Library, Recreation Department, Historical Society, the Marion Cross School, and the Family Place. The full list is on the NWC website: www.norwichwomensclub.org. Community Project funds support the Club's summer concerts on the Norwich Green and the plantings for the triangle garden next to Tracy Hall.

Annually, the NWC holds a number of cultural, educational and social events including museum trips, monthly Coffee and Conversation gatherings on Monday mornings at the Norwich Inn, a candidate forum, book and author luncheon, fall and spring membership meetings, as well as a December holiday party.

Membership is open to interested parties and new members are always welcome. For more information about the Club and becoming a member, please see our website and Facebook page.

Sue Kaufman, President

Southeastern Vermont Community Action

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

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

In the community of Norwich we have provided the following services during FY15:

- **Emergency Services:** 10 households (27 people) received 41 services, valued at \$533 (including fuel, utility & housing assistance; financial counseling; nutrition education; referral to and assistance with accessing needed services)
- **Fuel/Utility Assistance:** 8 households (21 people) received 13 fuel/utility assists & services valued at \$5,800
- **Housing & Other Assistance:** 2 households (6 people) received 2 housing assists & other support services valued at \$3,473
- **Tax Preparation:** 11 households (14 people) received services & tax credits totaling \$9,520
- **Thrift Store Vouchers:** 2 households (5 people) received goods & services valued at \$90.

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

Stephen Geller, Executive Director

Sustainable Energy Resource Group (SERG)

Cold Climate Heat Pump Forum – SERG organized a forum in May, at the Montshire Museum in Norwich, on cold climate heat pumps. More than 200 people attended. Numerous Norwich residents and Norwich Energy Committee representatives attended this free forum.

Modern Wood Heat Forum – SERG worked with Vital Communities to organize a forum in September, at the Montshire Museum in Norwich, on high efficiency modern wood pellet heating systems. More than 90 people attended. Norwich and Thetford residents and Norwich Energy Committee representatives attended this free forum.

Energy Class for Real Estate Professionals – SERG presented the accredited class it developed about energy issues in existing homes to real estate professionals in Vermont and New Hampshire.

Community Renewable Projects – SERG consulted with the Norwich Energy Committee and town manager on developing a community solar array on the I-91 cloverleaf.

Energy Committees and Public Education – SERG formed the first town energy committees (TECs) in Vermont and New Hampshire in 2002 – there are now more than 100 TECs in each state. We continue to help provide information, programs and networking services to TECs. In 2015, we helped one town form a new TEC and we helped organize our annual Upper Valley networking roundtable attended by 100 energy advocates representing 37

TECs. We also helped organize last December's annual Vermont statewide TEC conference at Lake Morey Inn attended by 280 energy organizers. We continue educating more than 2,100 Vermont and New Hampshire residents through our free informational email updates. More than 150 Norwich residents receive this free information.

SERG Merger with Vital Communities – SERG decided to merge its program into the energy program of our long-time organizing partner, Vital Communities. Vital Communities is an Upper Valley nonprofit organization located in White River Junction, Vt that runs a variety of innovative programs focused on the long-term development of a sustainable and vibrant region. You can learn more at VitalCommunities.org. SERG's merger into Vital Communities will be effective as of December 31, 2015. Future correspondence regarding SERG activities or the Vital Communities energy program should be directed to Energy@VitalCommunities.org or 802-291-9100.

Two Rivers-Ottawaquechee Regional Commission (TRORC)

The Two Rivers-Ottawaquechee Regional Commission is an association of thirty municipalities in east-central Vermont that is governed by a Board of Representatives appointed by each of our member towns. As advocates for our member towns, we seek to articulate a vision for building a thriving regional economy while enhancing the region's quality of life. Our staff provides technical services to local, state and federal levels of government and to the Region's citizens, non-profits, and businesses. The following are highlights from 2015:

Our LEPC #12 efforts with local emergency response and town officials continue across the region. With TRORC's help, all thirty member towns successfully completed annual updates to Local Emergency Operations Plans, which are critical components to disaster response efforts. Further, we have been working diligently with numerous TRORC towns to update Hazard Mitigation Plans, often in tandem with the remaining Tropical Storm Irene property buy-outs in the region.

TRORC is committed to projects that preserve and protect our region's natural, scenic, and economic heritage. We continually seek to find a healthy, equitable balance between development and conservation that will both secure the region's future vitality and prosperity while ensuring effective stewardship of our landscape. To this end, we assisted in completing a new Economic Development Action Plan, since approved by the East Central Vermont Economic Development District. In addition, TRORC applied for and received \$400,000 in federal funding to assess contaminated properties leading to redevelopment and tax payments on delinquent properties.

Specifically in Norwich this past year, we assisted with updating the Local Hazard Mitigation Plan and managing the Highway Timesheet Program. As part of a regional effort, we were able to update the Local Emergency Operations Plan. We are committed to serving you, and welcome opportunities to assist you in the future.

Peter G. Gregory, AICP, Executive Director

Upper Valley Community Grange #581

The Upper Valley Community Grange, located on Main Street, Norwich has had a busy year. The old gas stove in the kitchen was retired and a Garland – over 70 years old – was replaced by a new-to-us Garland. The kitchen was cleaned, repainted and two new toilets were placed in the two bathrooms.

Our monthly pancake breakfasts continue to be a popular venue for local families. The breakfasts, along with our yearly Pie Sale afford us the ability to fund many of the local charities. They include the Norwich and Hartford Historical Societies, the Norwich Library, Holiday Basket Helpers, and State Grange Departments. We donate dictionaries to all third grade students in Norwich, White River Junction, Wilder, Hartford, Quechee, and Pomfret.

The building is used by the Revels, Boy Scouts, Farmers' Market (winter), Norwich Christmas Pageant and Halloween Haunted House and is available to rent for private family functions.

Annah Dupuis, Secretary

Upper Valley Land Trust

The Upper Valley Land Trust (UVLT) is your regional land conservancy helping people protect farmland, forests, waterways, wildlife habitat, trails, and outdoor educational spaces. Since 1986, UVLT has protected 46,386 acres in 45 towns in VT and NH, including 2,600 acres and 48 properties in Norwich. To uphold its permanent responsibility to these lands, UVLT staff visit with landowners, field questions, monitor properties, and train dedicated volunteers who assist with this vital work. More than 950 households and businesses participated in UVLT's conservation work in our fiscal year ended June 30, 2015, contributing money, time, goods and services to conserve 10 new conservation projects and steward the 483 properties we have conserved.

This year UVLT worked with Norwich residents and the Upper Valley Trails Alliance to raise funds to conserve 9.7 acres of forest, wetland, and brook frontage on Hopson Road. Following a successful public campaign, the Rosemary Littledale Rieser Trail and Sample's Hill area offer residents access on a trail through the woods and meadow that border Blood Brook at Hopson Road. Also, UVLT has purchased 352 acres of conservation land on Turnpike Road adjacent to a 9-acre farm complex now owned by Vermont Technical College. The two groups are working cooperatively to develop conservation stewardship and agricultural education programs on-site. UVLT is organizing field trips and workshops related to creating a long-term conservation plan for the property. Both of these projects were encouraged by the Conservation Commission and received financial support from the Town's Conservation Fund.

Easements with two landowners abutting the Appalachian Trail in Norwich and farmland along the Ompompanoosuc are among the projects that UVLT is pursuing for FY16. UVLT looks forward to continuing discussion with Norwich residents about options for conserving land throughout Town, exploring opportunities to protect trails and natural areas for educational and public use. Learn more about UVLT-conserved land, events in and around Norwich, and support the lasting work of UVLT by visiting: www.UVLT.org.

Jeanie McIntyre, President (603-643-6626; www.UVLT.org)

Upper Valley Trails Alliance

During the past year (2014-2015) we worked to enhance the health of residents and quality of life in Norwich through trail connections, events, programs, and other trail improvements. This year:

- We offered the 2015 Passport to Winter Fun program to all Marion Cross School children. Using an innovative package of incentive prizes, outdoor fun and personal achievements, the program encourages youth and their families to adopt healthy and active lifestyles. 200 students participated this year.
- We continued the coordination of volunteers to maintain the King Arthur Trail, a ¾ mile multi-use trail, providing a safe route for bike and pedestrian access from Mill Rd. to the Dresden Athletic Fields. Due to ball field construction, we have a temporary reroute in place and will plan for and build a permanent reroute after construction is complete.
- We supported Town trail building efforts with staff expertise and tools.
- We manage the Vermont Recreation Trails Fund grant to continue the restoration of the Gile Mountain Trail in Norwich. The Phase 3 grant of nearly \$20,000 has been implemented during spring and summer of 2015. We coordinated hundreds of volunteer hours on that project in this fiscal year.
- We consulted with the Norwich Trails Committee on potential trail reroutes of the Ballard Trail and the Hazen Trail and brought volunteers to assist with those projects. In addition, we work to maintain the newly conserved Rosemary Rieser trail on Hopson Road.
- We actively participate with Norwich Trails Committee members.
- Our staff cleared blowdowns on a number of roads and trails in Norwich to open trails for hikers and skiers.

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

Russell Hirschler, Executive Director (649-9075)

Upper Valley Transportation Management Association (UVTMA)

The UVTMA is a program at Vital Communities that works to reduce reliance on driving alone. During our eleven years, we and our partner organizations have shown that our rural area can grow four transit companies, develop biking and walking trails, increase park-and-rides, and promote mobility options at the workplace. Volatile gas prices, environmental concerns, and a local commitment to public transit all demonstrate the need for our work.

2015 has been busy. We continue to help Vermont towns, including Norwich, with projects that improve bicycle and pedestrian safety, promote transit and carpooling, and advance electric vehicle infrastructure. We provide one-on-one consulting to area schools and workplaces on ways to give people more travel options to job sites and classrooms. Additionally, we hold monthly forums that help town officials, planners, transit companies, and interested citizens coordinate sustainable transportation efforts.

These projects, coupled with our advocacy for transit and park-and-rides, will no doubt lead to another successful year. Thank you for your support.

*Aaron Brown, Transportation Program Manager
(802-291-9100 ext. 111, or aaron@vitalcommunities.org)*

Vermont Department of Health Report for Norwich

At the Vermont Department of Health, we are working every day for your health. With twelve District offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, in 2015 the Health Department:

Supported healthy communities: Health Connections was awarded \$45,000 in order to reduce the use of tobacco.

Provided WIC nutrition services and healthy foods to families: We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support, home-delivered foods, and a debit-like card to buy fruit and vegetables. In Norwich, 17 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month. Families served by WIC are now able to shop for WIC foods themselves, increasing choice (a change from home delivery).

Worked to prevent and control the spread of disease: In 2015, we responded to 227 cases of infectious disease in Windsor County. In 2014, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, \$917,954.11 of which was in your District's area.

Aided communities in emergency preparedness: In 2014/15, \$10,000 was contributed to fund training for Windsor County's Emergency Medical Services and Medical Reserve Corps.

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

Vermont League of Cities and Towns

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization that is owned by its member municipalities and directed by a 13-member Board of Directors comprising municipal officials from across the state, elected by the membership. VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 136 other municipal entities, including villages, solid waste districts, regional planning commissions and fire districts.

VLCT provides the following services to its member cities and towns, to assist them in providing their citizens with quality services at affordable costs:

Legal, consulting, and education services. VLCT's Municipal Assistance Center (MAC) provides training, information and assistance to municipal officials to help them carry out their roles and responsibilities. In 2015, attorneys and staff responded to nearly 3,500 inquiries from municipal officials about their statutory duties and about best practices in municipal governance. More than 1,300 people attended 16 workshops on topics ranging from municipal budgeting to solid waste management, and training for selectboard members, auditors and land use officials. Additionally, MAC conducted 10 on-site workshops at municipal offices covering Open Meeting Law compliance, financial fraud prevention, effective property tax appeal hearings as well as other topics. Attorneys provided 28 municipalities with legal review of ordinances and policies, financial assistance, and other specialized consulting services. Many municipalities have received technical assistance on water quality and stormwater management related to the recent passage of Vermont's Clean Water Act. All handbooks, technical papers, model documents and past newsletter articles - more than 1,000 documents - are available on VLCT's website.

Advocacy. VLCT offers advocacy representation at the state and federal levels to ensure that municipalities have the resources and authority needed to serve their citizens. VLCT is a leader in the education property tax debate, enhancing local voter authority in governance decisions, helping municipal efforts to clean up Vermont's lakes and rivers, and securing revenues for town highway and bridge maintenance programs. Municipalities will face significant challenges in the 2016 legislature as limited financial resources at the national and state level continue to force more demand for services at the local level. VLCT also provides a Weekly Legislative Report that details legislative issues affecting municipal government. It is available free-of-charge on the VLCT website.

Opportunities to provide purchasing of needed services at the lowest cost. Members may purchase municipal unemployment, property, casualty and workers' compensation insurance coverage for town operations. The VLCT Employee Resource and Benefit (VERB) Trust continued to assist towns navigate their way to Vermont Health Connect and, where appropriate, to secure health insurance through the marketplace. When substantial municipal damages occur as a result of weather events, the value to our members of VLCT Property and Casualty Intermunicipal Fund (PACIF) is quite clear, as members benefit from the broad coverage, excellent re-insurance, and prompt service and claims payments provided. The two Trusts are responsible for \$24 million in municipal tax dollars spent for insurance and risk management services in 2015.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at www.vlct.org.

Visiting Nurse and Hospice for VT and NH

The Visiting Nurse & Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

VNH services reduce costs associated with Town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2014 and June 30, 2015, VNH made 1,277 homecare visits to 50 Norwich residents. We provided approximately \$41,750 in unreimbursed - or charity - care to Norwich residents.

- **Home Health Care:** 985 home visits to 41 residents with short-term medical or physical needs.
- **Long-Term Care:** 208 home visits to 4 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 35 home visits to 1 resident who was in the final stages of life.
- **Maternal and Child Health Services:** 49 home visits to 8 residents for well-baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots.

Norwich's annual appropriation to the VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

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

White River Council on Aging Bugbee Senior Center

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

During the last year, our agency served just over 27,000 meals. Twenty-eight Norwich people participated in our meal program. We provided social service to 25 different residents and 29 participated in enrichment programs. The Center provided services of one kind or another to more than 100 Norwich residents, including Home Delivered Meals, Transportation, Enrichment Programs and Social Services, including tax preparation.

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

We thank you.

Len Brown, Executive Director (295-9068)

Windsor County Partners (WCP)

Studies show that children's lives are vastly improved by consistent interaction with caring adult role models. Unfortunately, modern day lifestyles often limit children's interaction with adult mentors. Mentoring programs can help: teaching children new skills, improving school performance, and reducing risky behaviors.

WCP provides mentoring across the county, creating partnerships where mentors are matched with a mentee (aged 8-17). These mentoring partnerships then meet 2 hours a week for at least a year, with many partnerships continuing on for additional years. Last year, WCP served and supported 28 community-based partnerships from 9 of the towns in Windsor County, including 1 in Norwich. Collectively, these partners spent over 2,000 hours together. Mentored youth learn life skills, provide community service and participate in cultural and athletic activities.

Let's Do Lunch (LDL), our school-based program, currently serves youth ages 5-18 in the Springfield district, with measures underway to expand to other districts. LDL mentors meet with students to do crafts and play games or sports. In the most recent school year, 16 LDL partnerships spent more than 500 cumulative hours together.

To ensure the well-being of children and the success of mentoring matches, there are costs associated with creating and supporting each match. Town funding is critical to helping WCP stay viable. For more information on our mentorships, find us on Facebook, visit our website www.windsorcountypartners.org, contact us at ProgramsWC@outlook.com or call 802-674-5101. WCP thanks the voters of Norwich for their support for the children of Windsor County.

Jennifer Grant, Executive Director

WISE (Women's Information Services)

WISE is the Upper Valley's sole provider of crisis intervention and support services to victims of domestic and sexual violence. It provides free and legally confidential services 24 hours of every day, including a crisis line, safety planning, emergency shelter, transitional housing assistance, legal aid, victim in-person advocacy at local emergency rooms, police stations, and courthouses, and a variety of support groups. WISE assists over 1,000 victims each year and also reaches survivors, in creative ways: writing groups; yoga classes; sobriety meetings; and a therapeutic riding program.

WISE's Safe Home houses victims of violence since opening in 2015. This home offers a respectful environment that protects women and allows for peaceful concentration on regaining independence, working on legal and logistical issues, and nurtures healthy parenting. WISE's website (www.WISEuv.org) has many resources to identify intimate partner violence, increase safety, and support a victim of domestic violence, sexual abuse, or stalking. WISE trains law enforcement and medical professionals on a Lethality Assessment screening to identify victims at high risk of intimate partner homicide who are immediately referred to WISE.

WISE is also a leading educator on healthy and safe relationships, in 21 communities through structured curriculums, regular trainings to teachers, medical, legal, and law enforcement professionals, and through a presence at farmer's markets, hospitals, and local events. WISE educators present workshops in each area high school and middle school, and many elementary schools, on healthy relationships, media literacy, bullying, dating violence, and consent. Research shows that students receiving prevention education classes across their K-12 years evidence greater respect in dating relationships and friendships. WISE also offers educational programs to interested community groups.

Supporting people in crisis, in confidence, and educating citizens is crucial to eliminating domestic violence and abuse. WISE remains grateful for support to assure WISE services are available 27/7.

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

Youth-In-Action Norwich/Hanover

Youth-In-Action (YIA) is in its 32nd year of providing valuable community service opportunities for high-school aged young people in the Upper Valley. Student enrollment has continued to increase. In the current 2014-15 school year, there are 534 students enrolled, over a third (around 150) of whom are Norwich residents.

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

We have provided volunteer support for CHaD and DHMC. Our volunteers have assisted the Montshire Museum, Norwich Animal Hospital, Child Care Center in Norwich, Norwich Historical Society, the Norwich Library and programs at the Marion Cross School including the Gift Making Festival, Giving Bowls and Back to School Night. We have worked the annual Road Race, The Gingerbread Festival, Wood Bee, Nearly New Sale, have helped at the Family Place, assisted Norwich residents with emergency snow removal with our Snow Corps and will return as Santa's elves at the Norwich Inn.

Last year, YIA completed over 1300 hours (412 students and other community members contributing to our efforts) of service through our own projects and volunteering for local charities, agencies, private citizens and organizations. We believe that through our service to local agencies and our projects that we serve the needs of many Norwich residents by improving the quality of life in the Upper Valley.

For more information please contact Chris Lord @ yia@dresden.us or 603- 643-4313.



Welcome to Huntley Meadow.



The Norwich Historical Society's walking tours series includes this one to Waterman Hill Cemetery.

Part IV

Norwich Fire District

Norwich Fire District Officers

Elected Officials

Prudential Committee	Term Expires
Jonathan Vincent	2019
B. Vince Watts	2017
Barbara Currier	2018
Cheryl A. Lindberg, <i>Treasurer & Delinq Tax Coll.</i>	2017
Anne French, <i>Clerk.</i>	2017
Priscilla Vincent, <i>Auditor</i>	2017
John C. Candon, <i>Moderator</i>	2017

Administration

Samuel Eaton, *Certified Water Operations Manager*
Timothy Cronan, *Certified Water Operator*
Robert Edmands, *Certified Water Operator*
Jay Van Arman, *Assistant Operator*
Susan Sellew, *Office Assistant*
Cheryl A. Lindberg, *Bookkeeper*

Office Hours

The office is located at 293 Main Street, below the Norwich Post Office. Our office hours are 11:00 am until 4:30 pm on Tuesday, Wednesday and Thursday. If you would like to meet at another time, please call 649-3474 for an appointment. The office is accessible only by stairs; if access is an issue, please call in advance to arrange an appointment.

Norwich Fire District 2016 Annual Meeting Warning

The Annual Meeting of the Norwich Fire District will be held in Tracy Memorial Hall, Multi-Purpose Room on Monday, January 25, 2016 at 7:30 pm to transact the following business:

Article 1. *To approve the 2015 Annual Meeting Minutes.*

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

Article 3. *To see if the Fire District will raise and appropriate the amount set forth in the budget proposed by the Prudential Committee for necessary expenses.*

Article 4. *To authorize the Treasurer to collect District taxes and assess statutory penalties and interest for delinquent taxes.*

Article 5. *To elect all Fire District officers as may be required by law.*

Article 6. *To transact any other business that may legally come before this meeting.*

Dated at Norwich, Vermont this 17th day of December 2015.

Prudential Committee of the Norwich Fire District

Jonathan Vincent, Chairperson (649-2807), Barbara Currier, Bradley Vincent Watts

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

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

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

Anne French, Clerk

Prudential Committee Annual Report

The big news for the Fire District is the long-awaited completion of the extensively renovated pump house that was burned by an arsonist on August 6, 2013. Repairs and needed improvements were finished in June 2015. Completion of the repairs was delayed to allow filing of an application for a FEMA loan that might be available for replacing the diesel oil generator with a new propane fired one placed outside the pump house. However, after delaying the project in 2014 to allow this, we learned in early 2015 that the Town had not filed its Emergency Management Plan, so the Fire District was not eligible for federal funds. The Fire District ultimately received a \$325,395.63 replacement cost insurance settlement from VLCT in payment for the restoration of the pump house. A further \$96,500.00 was spent by the Fire District in making needed improvements that were not considered pure replacement by VLCT, such as the new propane generator and tank outside the building, that replaced the old diesel generator and diesel storage tank that had been inside the building next to well #1 before the fire.

Although there have been a few start up problems, notably with the new check valve on well #2, we now have a much more modern set up. Digital controls are in place, with remote communication now possible through a laptop, saving unnecessary travel and time for the Operators.

The other news is that the Fire District now has an office downtown, below the Post Office. Our new Office Assistant, Susan Sellev, will normally be in the office Tuesday through Thursday from 11:00 a.m. to 4:30 p.m. We are very pleased to have found Susan, who is quickly learning what the Fire District does. The office is accessible only by stairs; if access is an issue, please call in advance to arrange an appointment.

We also are pleased with our new Operator, Tim Cronan. Tim is a Licensed Operator, and has been working with Sam Eaton, our Operations Manager. They plan to test some of the meters now in place for accuracy during 2016. The meters, which are mechanical, were supposed to last twenty years. Ours are now thirty-five years old, so it seems prudent to ensure their accuracy. If they do need replacement, that will represent a major cost to the District, although reading them may become easier and take less time with updated meters.

Another concern for the future is the line breaks experienced during 2015. These appear to have been caused by catalytic erosion, caused by poor soil conditions and stationary water collecting around the pipes. There is no accurate way to predict future breaks, and repairing breaks is costly, so the Committee intends to build up the Water Reserve Fund to better handle these emergencies. Now that the water services are in good shape, it may be time to start planning water line replacements.

As always, the Prudential Committee is very grateful to our Operators and staff for their dedication and hard work. Fire District Water Department customers enjoy fine water and the entire Town enhanced fire protection, thanks to their efforts.

Barbara Currier, Jonathan Vincent, Chair, Vince Watts

Treasurer's Report

The General Fund of the Norwich Fire District ended the fiscal year 12/31/15 with a surplus of \$1,740 against a budgeted surplus of \$2,555, the result is a combination of lower revenues than budgeted and expenditures almost at budget. The proposed Revenue for 2016 does not project an increase in the tax rate, but does consider a Town-wide reappraisal, which anticipates higher values in the Fire District grand list. Proposed total expenditures for 2016 reflect an increase of about \$700. A decrease in the amount of the Fire Protection Assessment (the amount the General Fund pays to the Water Fund for a larger water main size in order to provide fire hydrant protection) and the transfer for the Pump House project are the two expenses contributing to the expenditures decrease in 2016. Meanwhile, with the new office in downtown Norwich, there is an increase in Administrative expenditures for rent, phone and personnel for the 2016 proposed budget.

The Water Fund of the Norwich Fire District ended 2015 with a surplus of \$3,434 against a budgeted surplus of \$514. Metered usage and water service revenue were over budget for the first time in several years. With water conservation a goal of many household users, the actual revenues for metered water usage typically falls short of the budget. Though there is ample water available, system users remain conservative. Lower Administrative expenditures in 2015 were the result of the pump house loan expenditure being lower than anticipated. Operational expenditures were slightly over budget and Repairs and Maintenance expenditures were on budget. The proposed revenue budget for 2016 reflects no change in base water rates or the per gallon water rate for water used. Three new connections will bring additional water usage during 2016. Administrative expenses are lower due to health and dental insurance coverage being provided to District employees only. Operational and Repair & Maintenance expenditures are higher to allow for new tires for both trucks and culvert work at the pump house driveway.

The Water Capital Reserve Fund had no reductions during 2015. Anticipated use of funds for a snow-plow and roof renovations at 417 Beaver Meadow Road were not needed. A contribution of \$25,000 was possible as the Pump House renovation project came to closure during 2015. An additional \$6,000 is projected during 2016. Additional contributions will be made whenever funds allow.

Delinquent Tax Report - December 31, 2015

Gursharan Kaur \$180.63 tax. . . . \$14.45 penalty. . . . \$8.14 interest - Paid Jan 2016
Cheryl A. Lindberg, Treasurer, Collector of Delinquent Taxes

Fire District Auditor's Report

The auditor's report will be presented at the annual meeting.

Priscilla Vincent, Auditor

Norwich Fire District
Revenue, Expenditure and Budget Reports
All Funds – December 31, 2015

	GENERAL FUND			WATER FUND		
	2015 BUDGET	2015 ACTUAL	2016 PROPOSED	2015 BUDGET	2015 ACTUAL	2016 PROPOSED
REVENUES						
Taxes	\$ 116,000	\$ 114,173	\$ 116,000	\$ -	\$ -	\$ -
Payment in Lieu of Taxes	2,600	3,036	3,000	-	-	-
Water Fees	-	-	-	158,340	162,575	161,300
Fire Protection Assessment	-	-	-	77,000	77,000	74,290
Interest/Penalty	1,000	902	850	-	-	-
Other Revenue	110	-	100	26,510	26,615	21,510
OTHER FINANCING						
Interfund Transfer	-	-	-	-	-	-
Total Revenues & Financing	\$ 119,710	\$ 118,111	\$ 119,950	\$ 261,850	\$ 266,190	\$ 257,100
EXPENDITURES						
Administrative	21,012	20,653	29,445	44,332	48,053	51,620
Operations	92,110	91,610	84,400	133,558	135,789	139,980
Maintenance	-	75	-	14,550	14,111	15,900
Debt Principal/Interest	4,033	4,033	4,033	68,896	39,803	42,867
Reserve Fund Transfer	-	-	-	-	25,000	6,000
Total Expenditures	\$ 117,155	\$ 116,371	\$ 117,878	\$ 261,336	\$ 262,756	\$ 256,367
Surplus / (Deficit)	\$ 2,555	\$ 1,740	\$ 2,072	\$ 514	\$ 3,434	\$ 733

Norwich Fire District
Revenue, Expenditure and Budget Reports
All Funds – December 31, 2015

	WATER RESERVE FUND			SIDEWALK RESERVE FUND		
	2015 BUDGET	2015 ACTUAL	2016 PROPOSED	2015 BUDGET	2015 ACTUAL	2016 PROPOSED
REVENUES						
New Water Connection(s)	\$ 2,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Interest	110	103	160			
OTHER FINANCING						
Interfund Transfer	-	25,000	6,000			
Pump House proceeds	40,000	-	-			
Total Revenues & Financing	\$ 42,110	\$ 28,103	\$ 6,160	\$ -	\$ -	\$ -
EXPENDITURES						
Sidewalk Repair & Mainten	-	-	-			
Water Main Breaks	-	-	-			
Water Line Replacements	-	-	-			
Capital Expenditures	5,000	-	-			
Total Expenditures	\$ 5,000		\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	37,110	28,103	6,160			
Due To / From	-	-	-			
Beginning Cash	51,141	51,141	79,244			
Ending Cash	\$ 88,251	\$ 79,244	\$ 85,404	\$ -	\$ -	\$ -

Part V

Norwich School District

Norwich School District Officers

School Board

	Term Expires
Justin Campfield	2016
Tom Candon	2017
Kelley Hersey	2016
Jim Mackall	2017
Neil Odell	2018

School District Treasurer

Cheryl A. Lindberg	2017
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Administration

Franklyn G. Bass	Superintendent of Schools
John P. Aubin	Assistant Superintendent for Business
Rhett Darak	Director of Special Education
Amy E. Tarallo	Director of Curriculum, Instruction and Assessment
William S. Hammond	Principal, Marion W. Cross School

Superintendent's Report

Nearly fifty years ago, Justice Brennan captured the essence of a public school education in the landmark case, *Keyishian v. Board of Regents* (1967): “The classroom is peculiarly ‘the marketplace of ideas’...The nation’s future depends upon leaders trained through wide exposure to that robust exchange of ideas which discovers truth out of a multitude of tongues, rather than through any kind of authoritative selections.”

Now fifty years later, we not only still espouse those values and ideals—we see them literally unfold before us every day in the classrooms, hallways and playgrounds of Marion Cross School (MCS); a veritable panoply of activity and opportunity abounds within the school. The staff and administration have gone to great lengths to inculcate a spirit of inquiry, an awe and wonder at the limitless frontiers at our doorstep such that every child learns to navigate through a series of content-rich domains that ultimately reflect back to a major theme under investigation by the grade level, and in many cases the entire school. Described by some as the ringmaster, Principal Bill Hammond continually scans the horizon looking for new and innovative ways for faculty and staff to engage with our students in these multifaceted ways in an effort to engender learning for learning’s sake motif where grades, test scores, and other measures simply become natural by-products of the classroom experience.

Speaking of testing, the State of Vermont has changed the yearly testing paradigm, and so last year was our first foray with the new SBAC testing format. Although only one indicator, it is interesting to note that MCS had the highest composite score of any school in both Vermont and New Hampshire. The same could be said about how well the school performed on the NECAP Science Test, which is given every spring. Not surprisingly, MCS has been rated as high as #6 in the nation for public elementary schools in each of the last two years.

Yet, despite the accolades with state and national testing, MCS, and especially Principal Hammond, are most proud of the attitude and demeanor of our student body. Trite as it may sound, we end with the rejoinder we hear almost every day at MCS, “Gee mom, you should have seen what we did in school today!”

Frank Bass, Ph.D., Superintendent of Schools

Norwich School Board Annual Report

“There is nothing permanent except change” - Heraclitus

At the end of the last legislative session Act 46 was adopted as law. It represented the most significant change in Vermont Education law since Act 68. It pushed school districts across the state to look at partnerships with other districts through incentives and penalties. It introduced new formulas for calculating the homestead property tax rate and the “income sensitivity” rate. All districts across the state were provided with new per-pupil Allowable Growth Rates (AGR), referred to by many as “spending caps.” Districts that exceeded their AGR would be taxed again on the excess. At the beginning of the summer, our AGR was 1.99%. By the end of the summer that figure was revised down to 1.22%. Things were changing.

As we entered our budget season, it became obvious that this new cap was more onerous than that provided through the previous formula. The board worked hard to adjust the budget downward to comply. Then things changed again.

As the 2016 legislative session started, legislators were hearing from many school districts that the cuts necessary to meet the caps were significant. In Norwich’s case, it amounted to over \$200,000. Legislators in the Senate and the House were considering changes to the caps. And then word came that the Agency of Education had misinterpreted the formula for calculating the caps – and the base per-pupil amount as adjusted downward for many districts – Norwich included. The end result was that we now exceeded the AGR even more – and would need to cut even more from the budget. And then things changed again.

We heard that Rivendell had been granted an exemption from the spending caps by the Agency of Education because of their status as an Interstate School District. We requested that the Agency review Norwich’s status as well and shortly before our very last budget meeting we received confirmation that we were exempt. No 1.22% cap, no tax penalties. While this is good news for Norwich, I anticipate things may change again. It’s possible we may not even have final answers in time for Town Meeting.

But change can also be good. At Marion Cross, the constant focus on new ways of teaching, new methods of reaching all students and new opportunities for our children have led to very positive change.

Forest Fridays, now incorporated in Kindergarten, moves the classroom outside. Students are able to experience firsthand the change of the seasons, see plant growth and decay, and build and explore complex structures all while developing important social skills in the process.

This year we started an elective program that allows fifth and sixth graders the opportunity to explore other topic areas outside of the traditional curriculum. Students can work more closely with technology, designing and then printing complex 3D objects, learn how culture and background shapes thinking, or work with students in the lower grades, serving as “teachers” and mentors.

Last year we changed to SBAC (Smarter Balanced Assessment Consortium) annual assessment testing for math and language arts. Unlike many schools across the country, we did not change our curriculum. Marion Cross students did extremely well and our results ranked among the best in the state and the country.

In December all children, in all grades, participated in an Hour of Code. This international event introduces kids to computer programming, and through hands-on exercises, students began to learn how they can use technology to create – not just consume – content.

As we can see, change can be disruptive or it can provide new and exciting opportunities. What hasn’t changed, however, is the support that you provide to our school. Whether it’s through tax dollars or volunteer hours, it is all greatly appreciated. All of you play a role in making Marion Cross a fantastic school in a wonderful community.

Neil Odell, Chair, Norwich School Board

Marion Cross School Principal's Report

A student came up to me last week—quietly—and said: “Mr. Bill. I heard someone say something inappropriate.”

I thought maybe . . . well, you may surmise what I thought, but I simply asked: “Is it something you can share with me?”

“Yes,” she said. “Someone said, I can’t do it, but I don’t think that’s true. I think we can do things. What she said bothered me.”

Often I just pause and listen at that point because I can tell students want to tell me more.

“I’d like to make a poster,” she said, “to let kids know that they can.” And so, with a friend, she made the poster, with I can’t do it crossed out, and I can do it written underneath with positive checks.

How about that?

As a whole staff, we focus on students’ abilities to learn. They learn at different rates and with different levels of interest, but we want to ensure that they keep learning, and that they understand that they can keep learning. Kindergarteners spent Forest Fridays learning in the Milt Frye Nature Area. First graders sounded out words for the first time using the reading program Foundations. Second graders had a Skype conversation with Senator Leahy. Third graders memorized Lewis Carroll’s *Jabberwocky*. Fourth and fifth graders dissected fetal pigs with volunteer parents. Sixth graders produced one-hour versions of three Shakespearean plays: *Macbeth*, *Twelfth Night*, and *The Tempest*. Are each of these learning situations challenging? Yes. Are our students capable of doing these well? Yes.

In 2014-15 we enrolled 305 students at the Marion Cross School. This year (2015-16) we presently have 312 students.

In 2014-15 we worked hard to help students internalize the growth mindset, and we will continue with that goal. The students can do it.

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



A Marion Cross school event.

Norwich School District Proposed Revenue Report

NORWICH SCHOOL DISTRICT Proposed Revenue Budget		2014-15		2015-16		2016-17	
2016-17 School Year	2014-15 Adopted	Actual Year End	2015-16 Adopted	Anticipated Year End	2016-17 Proposed	\$ Chg	% Chg
GENERAL FUND							
Local Revenue							
1311 Tuition from Patron	\$0	\$11,786	\$11,800	\$11,800	\$11,800	\$0	0.0%
1510 Interest Income	2,000	925	800	800	800	-	0.0%
1910 Rental of District Property	14,000	13,820	14,570	14,570	14,570	-	0.0%
1980 Refund of Prior Year Exp	6,000	7,273	4,200	4,200	4,200	-	0.0%
1990 Miscellaneous Income	500	32	150	150	150	-	0.0%
<i>subtotal local sources</i>	\$22,500	\$33,835	\$31,520	\$31,520	\$31,520	\$0	0.0%
State Revenue							
3109 Homestead Tax Liability	\$10,824,891	\$10,824,891	\$10,917,856	\$10,917,856	\$10,880,062	(\$37,794)	-0.3%
3114 Vocational Center Grant	13,794	22,699	25,510	25,510	25,449	(61)	-0.2%
3150 Transportation Grant	112,474	104,160	98,560	98,560	99,771	1,211	1.2%
3201 Special Education Block Grant	266,264	266,264	275,667	275,667	261,124	(14,543)	-5.3%
3202 Special Ed Exp Reimb	447,689	413,818	389,880	389,880	356,483	(33,397)	-8.6%
3203 Extraordinary Reimb	140,400	88,736	34,650	34,650	52,171	17,521	50.6%
3204 Early Essential Education Grant	-48,248	-48,248	50,661	50,661	-47,866	(2,795)	-5.5%
Other Revenue							
5230 Transfr from Vt Const Aid Fund	245,391	247,164	231,412	231,412	231,343	(69)	0.0%
<i>subtotal state sources</i>	\$12,099,151	\$12,015,980	\$12,024,196	\$12,024,196	\$11,954,269	(\$69,927)	-0.6%
GENERAL FUND TOTAL	\$12,121,651	\$12,049,815	\$12,055,716	\$12,055,716	\$11,985,789	(\$69,927)	-0.6%
Summary:							
Appropriation Total						\$12,000,089	
from Prior Year Fund Balance						0	
from Other Income						1,105,727	
Total Revenue & From Fund Balance						1,105,727	
From District Assessment						\$10,894,362	
Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate							
Revenue Total						\$1,105,727	
less Vocational Grant						25,449	
Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate						\$1,080,278	

In accordance with VSA Title 16 § 563 an audit of the 2014-15 accounts of the Norwich School District was conducted by Plodzick and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is available for review at the Town Manager's Office, Norwich, Vermont and at the Superintendent's Office, Hanover, New Hampshire.

Norwich School District
Expenditure Budget Report

Func	Obj	NORWICH SCHOOL DISTRICT Proposed Budget 2016-17	2014-15 Budget	2014-15 Actual	2015-16 Adopted Budget	2015-16 Exp'd & Enc'd	2016-17 Proposed Budget	Bgt Chg increase (decrease)	% Chg
REGULAR EDUCATION									
1100	100	Salaries-Teacher	1,508,059	1,520,051	1,568,706	1,642,992	1,621,001	52,295	
1100	100	Salaries-Ed Asst	79,938	75,555	85,884	60,752	81,598	(4,286)	
1100	100	Substitutes	22,000	27,390	22,000	3,741	22,000	0	
1100	100	Tutors & LEEEP	50,431	30,052	16,347	71,351	19,498	3,151	
1100	200	Payroll Tax & Benefit	547,801	552,218	583,410	560,312	618,513	35,103	
1100	300	Purch Prof & Tech Svcs	3,500	0	3,500	6,877	10,500	7,000	
1100	400	Purch Prop Svcs	19,000	14,829	18,700	13,321	18,900	200	
1100	5xx	Other Purch Svcs	0	0	0	93,000	0	0	
1100	560	Tuition-GED	4,000	0	4,000	0	1,000	(3,000)	
1100	566	Tuition-Pre-K	0	0	100,000	0	92,760	(7,240)	
1100	568	Tuition-Vocational	16,000	22,699	25,510	25,510	25,510	0	
1100	500	Total Purchased Services	20,000	22,699	129,510	118,510	119,270	(10,240)	
1100	600	Supplies/Textbooks	40,900	37,157	43,825	27,959	48,825	5,000	
1100	700	Property	3,700	3,200	3,985	2,880	4,100	115	
		Function Total	2,295,329	2,283,151	2,475,867	2,508,695	2,564,205	88,338	3.6%
TECHNOLOGY									
1120	100	Salaries	76,736	76,709	77,733	78,090	79,644	1,911	
1120	200	Payroll Tax & Benefit	27,285	26,033	26,761	26,950	28,207	1,446	
1120	300	Purch Prof Tech Svcs	0	0	0	0	2,500	2,500	
1120	400	Purch Prop Svcs	1,500	1,427	1,500	1,322	1,500	0	
1120	600	Supplies	11,000	10,934	12,000	9,249	12,000	0	
1120	700	Property	36,400	36,360	35,400	29,681	36,400	1,000	
		Function Total	152,921	151,463	153,394	145,292	160,251	6,857	4.5%
SPECIAL EDUCATION									
1200	100	Salaries-Teacher	178,177	185,109	213,457	180,446	228,576	15,119	
1200	100	Salaries-Ed Asst	289,647	248,211	242,428	207,981	264,635	22,207	
1200	200	Payroll Tax & Benefit	209,586	210,078	191,437	242,851	292,382	100,945	
1200	300	Purch Prof & Tech Svcs	166,850	72,496	100,300	55,597	94,250	(6,050)	
1200	400	Purch Prop Svcs	23,500	3,565	20,000	1,200	14,500	(5,500)	
1200	500	Other Purch Svcs	1,500	358	1,500	1,500	1,500	0	
1200	500	Tuition	343,150	291,673	162,620	179,083	158,900	(3,720)	
1200	500	Total Purchased Svcs	344,650	292,032	164,120	180,584	160,400	(3,720)	
1200	600	Supplies	6,300	4,544	6,400	1,286	7,000	600	
1200	700	Property	1,000	2,000	1,300	0	1,000	(300)	
		Function Total	1,219,710	1,018,034	939,442	869,944	1,062,743	123,301	13.1%
GUIDANCE									
2120	100	Salaries	76,630	76,950	77,626	78,771	57,720	(19,906)	
2120	200	Payroll Tax & Benefit	16,252	10,380	10,354	12,232	22,861	12,507	
2120	600	Supplies	500	492	500	56	500	0	
		Function Total	93,382	87,822	88,480	91,059	81,081	(7,399)	-8.4%
HEALTH PROGRAM									
2134	100	Salaries	55,305	61,040	61,834	64,258	65,520	3,686	
2134	200	Payroll Tax & Benefit	8,062	21,117	7,914	25,154	27,600	19,686	
2134	300	Purch Prof & Tech Svcs	350	0	350	0	350	0	
2134	600	Supplies	2,500	2,297	2,500	1,328	2,500	0	
2134	700	Property	400	556	400	0	500	100	
		Function Total	66,617	85,010	72,998	90,740	96,470	23,472	32.2%
PRE-EMPLOYMENT COSTS									
2139	300	Purch Prof & Tech Svcs	0	0	0	0	0	0	
		Function Total	0	0	0	0	0	0	n/a

Norwich School District Expenditure Budget Report

Func	Obj	NORWICH SCHOOL DISTRICT		2015-16	2015-16	2016-17	Bgt Chg	%
		Proposed Budget	2014-15	Adopted	Exp'd &	Proposed	increase	Chg
		2016-17	Budget	Budget	Enc'd	Budget	(decrease)	
STAFF DEVELOPMENT								
2213	100	Salaries	0	0	0	0	0	
2213	200	P/R Tax and Benefits	63,500	61,690	78,500	35,458	78,500	0
2213	300	Purch Prof & Tech Svcs	3,413	1,095	3,400	0	3,400	0
2213	600	Supplies	1,000	0	1,000	0	1,000	0
		<i>Function Total</i>	67,913	62,785	82,900	35,458	82,900	0 0.0%
MEDIA (Library)								
2221	100	Salaries	74,559	74,559	75,528	75,941	77,432	1,904
2221	200	P/R Tax and Benefits	21,991	22,478	22,779	23,235	23,909	1,130
2221	600	Supplies	7,500	7,026	8,854	5,082	8,900	46
2221	700	Property	1,000	849	1,000	485	1,000	0
		<i>Function Total</i>	105,050	104,912	108,161	104,743	111,241	3,080 2.8%
SCHOOL BOARD SERVICES								
2310	100	Salaries	5,416	5,360	5,509	305	5,531	22
2310	200	Payroll Tax & Benefit	457	443	532	125	534	2
2310	300	Purch Prof & Tech Svcs	17,000	15,777	14,500	21,896	14,500	0
2310	500	Other Purch Svcs	1,500	1,543	1,500	0	2,000	500
2310	800	Other Objects	4,100	4,873	4,100	3,698	5,000	900
		<i>Function Total</i>	28,473	27,996	26,141	26,024	27,565	1,424 5.4%
SCHOOL ADMINISTRATIVE UNIT #70								
2320	300	Purch Prof & Tech Svcs	230,702	230,702	237,334	237,334	235,289	(2,045)
		<i>Function Total</i>	230,702	230,702	237,334	237,334	235,289	(2,045) -0.9%
SCHOOL ADMINISTRATION								
2410	110	Salary-Principal	96,236	98,486	98,486	100,456	101,160	2,674
2410	11x	Salary-Support	55,163	53,021	55,429	55,635	56,009	580
2410	115	Salary Admin Team	23,119	27,793	24,492	20,708	24,733	241
2410	200	Payroll Tax & Benefit	102,012	91,752	89,410	89,999	92,963	3,553
2410	300	Purch Prof & Tech Svcs	5,600	2,405	5,600	1,608	5,600	0
2410	400	Purch Prop Svcs	1,900	1,872	1,908	2,188	2,200	292
2410	500	Other Purch Svcs	11,725	5,847	11,725	7,634	10,725	(1,000)
2410	600	Supplies	2,100	2,410	2,700	83	2,700	0
2410	700	Property	1,000	0	815	0	900	85
2410	800	Other Objects	1,500	885	1,500	225	1,500	0
		<i>Function Total</i>	300,355	284,471	292,065	278,536	298,490	6,425 2.2%
PAYROLL TAXES & BENEFITS								
2410	200	Retiree Wages	0	0	0	0	0	0
2410	211	Medical Insurance	0	0	0	0	0	0
2410	211	Retiree Medical Insur	0	0	0	0	0	0
2410	212	Dental Insurance	0	0	0	0	0	0
2410	213	Life Insurance	0	0	0	0	0	0
2410	230	Retiree FICA	0	0	0	0	0	0
2410	260	Unemployment Insur	0	0	0	0	0	0
		<i>Function Total</i>	0	0	0	0	0	0 n/a
MAINTENANCE OF PLANT								
2610	100	Salaries	0	0	0	0	0	0
2610	200	Payroll Tax & Benefit	0	0	0	0	0	0
2610	400	Purch Prop Svcs	32,475	26,461	30,431	24,688	29,550	(881)
2610	500	Other Purch Svcs	760	893	800	697	900	100
2610	600	Supplies	16,100	6,224	14,500	9,512	12,300	(2,200)
		<i>Function Total</i>	49,335	33,578	45,731	34,897	42,750	(2,981) -6.5%

Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Bgt Chg	
Func	Obj	Proposed Budget 2016-17	Budget Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
CUSTODIAL SERVICES								
2620	100	Salaries	118,411	116,681	122,253	111,294	118,264	(3,989)
2620	200	P/R Tax and Benefits	74,739	43,425	53,620	47,718	55,497	1,877
2620	400	Purch Prop Svcs	34,590	31,338	33,100	23,800	31,100	(2,000)
2620	500	Other Purch Svcs	14,000	21,863	14,500	21,703	22,000	7,500
2620	600	Supplies	87,700	83,585	83,400	82,618	73,400	(10,000)
2620	700	Property	2,200	1,769	2,000	0	2,000	0
		<i>Function Total</i>	331,640	298,661	308,873	287,133	302,261	(6,612) -2.1%
GROUNDS MAINTENANCE								
2630	400	Purch Prop Svcs	12,100	6,685	10,130	7,710	11,300	1,170
2630	600	Supplies	9,550	9,542	4,870	1,620	9,000	4,130
		<i>Function Total</i>	21,650	16,227	15,000	9,330	20,300	5,300 35.3%
PUPIL TRANSPORTATION								
2711	500	Other Purch Svcs	245,193	237,479	237,501	237,501	242,251	4,750
2711	600	Supplies	21,560	10,603	15,000	8,000	14,000	(1,000)
		<i>Function Total</i>	266,753	248,082	252,501	245,501	256,251	3,750 1.5%
SPECIAL EDUCATION TRANSPORTATION								
2722	500	Other Purch Svcs	31,094	26,281	44,000	18,002	27,000	(17,000)
		<i>Function Total</i>	31,094	26,281	44,000	18,002	27,000	(17,000) -38.6%
FIELD TRIPS								
2725	500	Other Purch Svcs	9,250	8,272	10,250	6,128	10,250	0
		<i>Function Total</i>	9,250	8,272	10,250	6,128	10,250	0 0.0%
STUDENT LUNCH SUPPLIES								
3100	600	Supplies	12,000	0	12,000	0	1,500	(10,500)
		<i>Function Total</i>	12,000	0	12,000	0	1,500	(10,500) -87.5%
SITE IMPROVEMENTS								
4200	400	Purch Prop Svcs	8,060	5,812	7,700	1,311	4,400	(3,300)
		<i>Function Total</i>	8,060	5,812	7,700	1,311	4,400	(3,300) -42.9%
BUILDING IMPROVEMENTS								
4600	400	Purch Prop Svcs	12,000	11,473	14,100	31,093	12,900	(1,200)
		<i>Function Total</i>	12,000	11,473	14,100	31,093	12,900	(1,200) -8.5%
DEBT SERVICE								
5100	800	Other Objects	55,530	48,668	49,000	49,000	49,000	0
		<i>Function Total</i>	55,530	48,668	49,000	49,000	49,000	0 0.0%
INTERFUND TRANSFERS OUT								
5220	900	Trnsfr to Food Svce Fund	0	7,428	2,783	0	12,000	9,217
5300	930	Trnsfr to Spec Ed Rsv	0	0	0	0	0	0
5300	930	Trnsfr to Bldg Maint Rsv	0	0	0	0	0	0
		<i>Function Total</i>	0	7,428	2,783	0	12,000	9,217 331.2%
SCHOOL TOTAL		5,357,764	5,040,828	5,238,720	5,070,220	5,458,847	220,127	4.2%

Notes:

1. "Func" and "Obj" are federally required accounting designations which refer to "function" and "object". A function might be
2. The "budget" columns represent the adopted budget for the particular line item or group of line items. "Actual" represents
3. The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Norwich School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Norwich School District as of June 30, 2015, and the respective changes in financial position and the respective budgetary comparison for the major fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note I-O to the financial statements, in 2015, the School District changed its method of accounting for pension reporting with the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

*Norwich School District
Independent Auditor's Report*

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 32), the Schedule of the School District's Proportionate Share of Net Pension Liability (page 33) and the Schedule of School District Contributions (page 34) 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 them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

January 19, 2016

*Plodzik & Sanderson
Professional Association*

EXHIBIT C-1
NORWICH SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2015

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 901,663	\$ -	\$ 12,252	\$ 913,915
Investments	1,527,784	-	-	1,527,784
Intergovernmental receivable	41,422	34,530	5,382	81,334
Interfund receivable	23,883	-	-	23,883
Prepaid items	1,000	-	-	1,000
Total assets	<u>\$ 2,495,752</u>	<u>\$ 34,530</u>	<u>\$ 17,634</u>	<u>\$ 2,547,916</u>
LIABILITIES				
Accounts payable	\$ 62,446	\$ 345	\$ 5,751	\$ 68,542
Accrued salaries and benefits	4,111	-	-	4,111
Interfund payable	-	23,883	-	23,883
Other	-	-	172	172
Total liabilities	<u>66,557</u>	<u>24,228</u>	<u>5,923</u>	<u>96,708</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	42,566	10,302	-	52,868
FUND BALANCES				
Nonspendable	1,000	-	-	1,000
Restricted	-	-	11,711	11,711
Committed	2,155,907	-	-	2,155,907
Assigned	72,584	-	-	72,584
Unassigned	157,138	-	-	157,138
Total fund balances	<u>2,386,629</u>	<u>-</u>	<u>11,711</u>	<u>2,398,340</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,495,752</u>	<u>\$ 34,530</u>	<u>\$ 17,634</u>	<u>\$ 2,547,916</u>

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

EXHIBIT C-3
NORWICH SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2015

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local	\$ 106,216	\$ 345	\$ 29,889	\$ 136,450
State	11,768,816	5,800	6,817	11,781,433
Federal	-	215,883	40,560	256,443
Total revenues	<u>11,875,032</u>	<u>222,028</u>	<u>77,266</u>	<u>12,174,326</u>
EXPENDITURES				
Current:				
Instruction	3,490,848	222,028	92,630	3,805,506
Support services:				
Student	172,831	-	-	172,831
Instructional staff	167,697	-	-	167,697
General administration	27,996	-	-	27,996
Executive administration	230,702	-	-	230,702
School administration	284,471	-	-	284,471
Operation and maintenance of plant	348,467	-	-	348,467
Student transportation	282,636	-	-	282,636
Noninstructional services	-	-	48,112	48,112
Debt service:				
Principal	405,000	-	-	405,000
Interest	3,668	-	-	3,668
Facilities acquisition and construction	17,285	-	-	17,285
Total expenditures	<u>5,431,601</u>	<u>222,028</u>	<u>140,742</u>	<u>5,794,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,443,431</u>	<u>-</u>	<u>(63,476)</u>	<u>6,379,955</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,773	-	7,428	9,201
Transfers out	(7,428)	-	(1,773)	(9,201)
Bond issuance	360,000	-	-	360,000
Intergovernmental transfer out	(6,742,850)	-	-	(6,742,850)
Total other financing sources (uses)	<u>(6,388,505)</u>	<u>-</u>	<u>5,655</u>	<u>(6,382,850)</u>
Net change in fund balances	54,926	-	(57,821)	(2,895)
Fund balances, beginning	2,331,703	-	69,532	2,401,235
Fund balances, ending	<u>\$ 2,386,629</u>	<u>\$ -</u>	<u>\$ 11,711</u>	<u>\$ 2,398,340</u>

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

SCHEDULE 4
NORWICH SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2015

	Special Revenue Funds			Capital Project	Total
	Food Service	Medicaid	Other	Energy Efficiency Project	
ASSETS					
Cash and cash equivalents	\$ 2,565	\$ 6,852	\$ 2,835	\$ -	\$ 12,252
Intergovernmental receivable	607	4,775	-	-	5,382
Total assets	\$ 3,172	\$ 11,627	\$ 2,835	\$ -	\$ 17,634
LIABILITIES					
Accounts payable	\$ 3,000	\$ 2,751	\$ -	\$ -	\$ 5,751
Other	172	-	-	-	172
Total liabilities	3,172	2,751	-	-	5,923
FUND BALANCES					
Restricted	-	8,876	2,835	-	11,711
Total liabilities and fund balances	\$ 3,172	\$ 11,627	\$ 2,835	\$ -	\$ 17,634

Three Prior Years Comparisons

(Provided by VT DOE)

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES ONLY

District: Norwich County: Windsor		T145				Property value adjustment (Yield)	Homestead tax rate per \$10,000 of assessed value per equalized pupil
		Dreaden Interstate				9.870	1.00
						11.065	<small>(Based on 2014 non-voted yield per 2.0% of household income)</small>
Expenditures		FY2014	FY2015	FY2016	FY2017		
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$11,710,725	\$12,130,556	\$12,055,716	\$11,952,480		
2.	Sum of separately warned articles passed at town meeting	-	-	-	-		
3.	Act 144 Expenditures, to be excluded from Education Spending (see section 6 New Windsor only)	-	-	-	-		
4.	Locally adopted or warned budget	\$11,710,725	\$12,130,556	\$12,055,716	\$11,952,480		
5.	Obligation to a Regional Technical Center School District if any	-	-	-	-		
6.	Prior year deficit repayment of deficit	-	-	-	-		
7.	Total Budget	\$11,710,725	\$12,130,556	\$12,055,716	\$11,952,480		
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-		
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-		
Revenues							
10.	Offsetting revenues (categorical grants, donations, tuition, surplus, etc., including local Act 144 tax revenues)	\$1,315,294	\$1,282,966	\$1,112,350	\$1,094,578		
11.	Capital debt aid for eligible projects pre-existing Act 50	-	-	-	-		
12.	All Act 144 revenues, including local Act 144 tax revenues (see section 6 New Windsor only)	-	-	-	-		
13.	Offsetting revenues	\$1,315,294	\$1,282,966	\$1,112,350	\$1,094,578		
14.	Education Spending	\$10,395,431	\$10,847,590	\$10,943,366	\$10,857,882		
15.	Equalized Pupils	633.24	638.28	634.03	611.84		
Education Spending per Equalized Pupil		\$16,416.26	\$16,995.03	\$17,260.01	\$17,746.28		
16.	Less ALL net eligible construction costs (or PBI) per equalized pupil	\$1,455.04	\$1,424.97	\$1,516.95	\$1,453		
17.	Less share of SpEd costs in excess of \$50,000 for an individual (per equpup)	\$10.14	\$31.75	\$29.78	\$16		
18.	Less amount of deficit if deficit is SOLELY attributable to tuition paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equpup)	-	-	-	-		
19.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equpup)	-	-	-	-		
20.	Estimated costs of new students after census period (per equpup)	-	-	-	-		
21.	Total tuition if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)	-	-	-	-		
22.	Less planning costs for merger of small schools (per equpup)	-	-	-	-		
23.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)	-	-	-	-		
24.		-	-	-	-		
25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	NA	NA	NA	NA		
26.	Excess Spending per Equalized Pupil over threshold (if any)	\$16,416	\$16,995	\$17,260	\$16,277.27		
27.	Per pupil figure used for calculating District Equalized Tax Rate	179.383%	183.037%	182.472%	NA		
28.	District spending adjustment (minimum of 100%)	-	-	-	-		
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$16,277.27 ÷ (\$9,870.00 ÷ \$1,000)]	\$1,686.3	\$1,793.8	\$1,806.5	\$1,649.2		
30.	Percent of Norwich equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%		
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.65)	\$1,686.3	\$1,793.8	\$1,806.5	\$1,649.2		
32.	Common Level of Appraisal (CLA)	97.19%	99.33%	97.82%	95.35%		
33.	Portion of actual district homestead rate to be assessed by town (\$1,649.2 / 95.35%)	\$1,729.6	\$1,805.9	\$1,846.8	\$1,729.6		
<p style="font-size: small;">If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>							
34.	Anticipated income cap percent. (to be prorated by line 30) [\$16,277.27 ÷ \$11,065] x 2.00%	3.23%	3.29%	3.28%	2.94%		
35.	Portion of district income cap percent applied by State (100.00% x 2.94%)	3.23%	3.29%	3.28%	2.94%		
36.	Percent of equalized pupils at union 1	-	-	-	-		
37.		-	-	-	-		

Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1,538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

Comparative Data for Cost Effectiveness

(Provided by VT DOE)

Comparative Data for Cost-Effectiveness, FY2017 Report

16 V.S.A. § 165(a)(2)(K)

School: Marion W Cross School
S.U.: Dresden Interstate S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/edocuz>

FY2016 School Level Data

Cohort Description: Elementary school, enrollment ≥ 300
(31 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
30 out of 31

School level data	Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tch'r Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Randolph Elementary School	PK - 6	308	23.20		13.28		
Marion W Cross School	K - 6	308	23.30	1.00	13.22	308.00	23.30
Vergennes UES #44	PK - 6	317	19.00	1.00	16.66	317.00	19.00
Bristol Elementary School	PK - 6	319	24.60	1.00	12.97	319.00	24.60
Bennington Elementary School	PK - 5	328	17.70	2.00	18.53	164.00	8.85
Averaged SCHOOL cohort data		424.65	30.90	1.40	13.74	302.89	22.02

School District: Norwich
LEA ID: T145

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2014 School District Data

Cohort Description: Elementary school district, FY2013 FTE ≥ 300
(11 school districts in cohort)

School district data (local, union, or joint district)	Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest) 9 out of 11
Highgate	PK-6	306.28	\$11,482	
Randolph	K-6	321.87	\$11,228	
Norwich	K-6	328.04	\$12,533	
Newport City	PK-6	335.04	\$11,739	
Brandon	PK-6	373.17	\$10,154	
Cambridge	PK-6	373.80	\$10,715	
Averaged SCHOOL DISTRICT cohort data		472.78	\$11,288	

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuition and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2016 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			Sch/Dist Equalized Pupils	Sch/Dist Education Spending per Equalized Pupil	Sch/Dist Equalized Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
T139	Newport City	PK-6	350.16	12,335.25	1.2910	1.3734	85.16%	1,6127
T123	Middlebury ID #4	PK-6	415.12	14,498.28	1.5174	1.8960	91.48%	1,8431
T204	Swanton	PK-6	529.66	12,789.71	1.3366	1.3681	106.74%	1,2487
T145	Norwich	K-6	634.03	17,260.01	1.8066	1.8066	97.62%	1,8468
T027	Brattleboro	PK-6	621.18	15,573.21	1.6200	1.7108	102.01%	1,6766
T015	Bennington ID	PK-5	652.15	13,016.20	1.3823	1.3932	91.51%	1,5225

Use these tax rates to compare towns rates

These tax rates were not comparable due to CLAs

The Legislature has required the Agency of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subsection and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.



Bike to School Day. Photo by Jen Shepherd.

Part VI

Dresden School District

Dresden School District Officers

School Board

	Term Expires
Carey Callaghan	2017
Justin Campfield	2016
Tom Candon	2017
Bruce Duncan	2016
Kelley Hersey	2016
Mimi Lichtenstein	2017
Jim Mackall	2017
Kelly McConnell	2018
Neil Odell	2018
Jona Roberts	2016
Daniel Rockmore	2018
Leah Wheelan	2017

District Officers

Jonathan Edwards, Moderator	2016
Deborah M. Carter, Clerk	2016
Cheryl A. Lindberg, Treasurer	2016
Three auditor vacancies	

Administration

Franklyn G. Bass	Superintendent of Schools
John P. Aubin	Assistant Superintendent for Business
Rhett Darak	Director of Special Education
Amy E. Tarallo	Director of Curriculum, Instruction and Assessment
Justin Campbell	Principal, Hanover High School
Julie Stevenson	Dean of Students, Hanover High School
Michael Lepene	Principal, Frances C. Richmond Middle School
Amanda Yates	Associate Principal, Frances C. Richmond Middle School

Warrant for the 2016 Annual Meeting of the
Dresden School District

Hanover, New Hampshire & Norwich, Vermont

Note: The following warrant articles apply to the operation of the Dresden School District, which includes the operation of the Frances C. Richmond School and Hanover High School, grades 7-12, and sixth grade students from Hanover who are tuitioned to the Frances C. Richmond School by the Hanover School District.

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

Discussion Phase: Thursday, February 25, 2016, at 7:00 P.M., at the Hanover High School Auditorium, Hanover, New Hampshire.

Voting Phase: Tuesday, March 1, 2016, from 7:00 A.M. to 7:00 P.M. in the Hanover High School Gymnasium in Hanover, New Hampshire (for Hanover voters) and in Tracy Hall in Norwich, Vermont (for Norwich voters).

During the discussion phase, the voters shall have the opportunity to discuss the following Warrant Articles and to transact any non-substantive business that may legally be acted on during the discussion phase under Article 9.

All voting on Warrant Articles 1 through 8 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

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

Article 2: Shall the Dresden School District ratify and approve renewal of the Tuition Agreement between the Hanover School District and the Dresden School District for the purpose of educating Hanover students in grade 6 at the Frances C. Richmond Middle School for a twenty (20) year period beginning on July 1, 2014 and ending on June 30, 2034?

Article 3: Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?

Article 4: Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,436; School District Clerk \$200; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Two Hundred Thirty-Six Dollars (\$11,236) to fund these salaries?

Article 5: Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits:

Estimated Increase

Year	Over status quo budget
2016-2017	\$185,645
2017-2018	\$238,406
2018-2019	\$253,465

and further, shall the District raise and appropriate the sum of One Hundred Eighty-Five Thousand, Six Hundred Forty-Five Dollars (\$185,645), such sum representing the estimated increase in teacher salaries and benefits for the 2016-2017 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 8.

Note 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

Article 6: Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Support Staff, NEA-NH, which calls for the following changes in Support Staff salaries and benefits:

Estimated Change

Year	Compared to status quo budget
2016-2017	- \$23,589
2017-2018	\$6,339
2018-2019	\$30,717

and further, shall the District reduce the budget amount indicated in Article 8 by Twenty-Three Thousand, Five Hundred Eighty-Nine Dollars (\$23,589), such difference representing the estimated decrease in support staff salaries and benefits for the 2016-2017 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for support staff if this article is defeated is included in the operating budget in Article 8.

Note 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

Article 7: *Shall the District vote to approve the cost items in the five (5) year collective bargaining agreement reached between the Dresden School Board and the Dresden and Hanover Service Employees, AFSCME, which calls for the following increases in salaries and benefits:*

Estimated Increase	
Year	Over status quo budget
2016-2017	\$16,016
2017-2018	\$ 1,697
2018-2019	\$21,984
2019-2020	\$30,458
2020-2021	\$50,393

and further, shall the District raise and appropriate the sum of Sixteen Thousand, Sixteen Dollars (\$16,016), such sum representing the estimated increase in service employee salaries and the benefits for the 2016-2017 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for service employees if this article is defeated is included in the operating budget in Article 8.

Note 2. A favorable vote on this article shall be considered the approval of the cost items in all five years of the proposed collective bargaining agreement.

Article 8: *Shall the District raise and appropriate the amount of Twenty-Five Million, One Hundred Thirty-Five Thousand, Nine Hundred Fifty-Six Dollars (\$25,135,956), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2016-2017 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

Article 9: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Given under our hands and the seal of the District this 25th day of January 2016.

Carey Callaghan, Chair	Justin Campfield
Tom Candon, Vice Chair	Bruce Duncan
Kelley Hersey	Mimi Lichtenstein
Jim Mackall	Kelly McConnell
Neil Odell	Jona Roberts
Dan Rockmore	Leah Wheelan, Secretary

*Dresden School Board Dresden School District
Deborah McLane Carter, Clerk*

2016 Dresden School District Article Descriptions

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

The positions noted above are voted upon annually. Information on each position is available at the Superintendent's Office.

Article 2: *Shall the Dresden School District ratify and approve renewal of the Tuition Agreement between the Hanover School District and the Dresden School District for the purpose of educating*

Hanover students in grade 6 at the Frances C. Richmond Middle School for a twenty (20) year period beginning on July 1, 2014 and ending on June 30, 2034?

This agreement between the Hanover and Dresden School Districts was created in 1974, and allows the town of Hanover to send its sixth-grade students to Richmond Middle School for the one year preceding their transition to the Dresden School District (grades 7-12). This is a 20-year tuition agreement, supported by both the Hanover and Dresden School Boards.

Article 3: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

A contingency fund can be used to cover unanticipated expenses in any part of the budget. If the funds are not used in a given year, they are not allowed to accumulate. Instead they are used to lessen the next year's tax burden. The contingency fund was not used in the 2014-15 fiscal year.

Article 4: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,436; School District Clerk \$200; and School District Moderator \$200 in accordance with Article VA of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Two Hundred Thirty-Six Dollars (\$11,236) to fund these salaries?*

The Treasurer's salary is a \$48 decrease; the other salaries are unchanged.

Article 5: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits:*

Estimated Increase

Year	Over status quo budget
2016-2017	\$185,645
2017-2018	\$238,406
2018-2019	\$253,465

and further, shall the District raise and appropriate the sum of One Hundred Eighty-Five Thousand, Six Hundred Forty-Five Dollars (\$185,645), such sum representing the estimated increase in teacher salaries and benefits for the 2016-2017 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 8.

Note 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

The Board and the Hanover Education Association (representing teachers and other certified staff) reached a three-year agreement for 2016-17, 2017-18 and 2018-19. This article raises the funds needed to implement this new agreement, which provides for base pay raises of 0.5%, 1.5% and 1.75% in the three years respectively, plus annual step increases for staff with up to 14 years of service. Staff will be offered a new healthcare plan with increased deductibles and copays, and premium costs that are about 20% less than current plans. Copays increase from 5% to 7% during the three years, and the District's match of 403(b) plans decreases from 3% to 2% for those not on the top step of their track. Staff-development funds increase from \$115,000 to \$130,000 per year.

Article 6: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Support Staff, NEA-NH, which calls for the following changes in Support Staff salaries and benefits:*

Estimated Change

Year	Compared to status quo budget
2016-2017	- \$23,589
2017-2018	\$6,339
2018-2019	\$30,717

and further, shall the District reduce the budget amount indicated in Article 8 by Twenty-Three Thousand, Five Hundred Eighty-Nine Dollars (\$23,589), such difference representing the estimated decrease in support staff salaries and benefits for the 2016-2017 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for support staff if this article is defeated is included in the operating budget in Article 8.

Note 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

The Board and the Dresden and Hanover Support Staff Employees reached a three-year agreement. This article provides the funds needed to implement this new agreement, which calls for increases of 1.5%, 1.75% and 1.75% for each of the three years respectively. Health insurance copays will be 5% in each year of the contract. This line item decreases by \$23,589 because of decreases in healthcare costs, due to a change in insurance carrier and employees assuming a higher share of costs. These funds and the agreement cover the support staff (mostly Educational Assistants) at the Richmond Middle School and Hanover High School.

Article 7: *Shall the District vote to approve the cost items in the five (5) year collective bargaining agreement reached between the Dresden School Board and the Dresden and Hanover Service Employees, AFSCME, which calls for the following increases in salaries and benefits:*

Estimated Increase

Year	Over status quo budget
2016-2017	\$16,016
2017-2018	\$ 1,697
2018-2019	\$21,984
2019-2020	\$30,458
2020-2021	\$50,393

and further, shall the District raise and appropriate the sum of Sixteen Thousand, Sixteen Dollars (\$16,016), such sum representing the estimated increase in service employee salaries and the benefits for the 2016-2017 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for service employees if this article is defeated is included in the operating budget in Article 8.

Note 2. A favorable vote on this article shall be considered the approval of the cost items in all five years of the proposed collective bargaining agreement.

The Board and the Dresden and Hanover Service Employees, AFSCME, representing the district's service (custodial) employees, reached a five-year agreement for 2016-17, 2017-18, 2018-19, 2019-2020, and 2020-2021. This article raises the funds needed to implement this new agreement, which provides for base pay raises of 0% and 0.5% in the first two years respectively, and 1.5% in each of the next three years, unless inflation is greater than 5% in year five, when pay increases will be 2.5%. The agreement also calls for insurance-premium copays of 3% and 6% for years one and two, and 7% for years three through five. Life-insurance payout increases to the employee's salary amount.

Article 8: *Shall the District raise and appropriate the amount of Twenty-Five Million, One Hundred*

Thirty-Five Thousand, Nine Hundred Fifty-Six Dollars (\$25,135,956), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2016-2017 fiscal year? This sum does not include the sums appropriated in any of the other articles.

The amounts in all the articles combined represent an increase of \$744,027 (or 3%) over the current budget. The total K-12 Hanover tax rate is expected to increase by 1.7% or 22¢ per \$1,000 of assessed property value (\$88 on a \$400,000 house), and the Norwich rate is expected to increase by approximately 3% (\$200 on a \$400,000 house).

Article 9: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Minutes of the
Dresden School District Annual Meeting
Hanover High School Auditorium
February 26 and March 3, 2015

Moderator Michael Mayor called the meeting to order at 7:02 p.m. on Thursday, February 26, 2015. Present were School Board members Carey Callaghan, Tom Candon, Bruce Duncan, Mimi Lichtenstein, Neil Odell, Justin Campfield, Leah Wheelan, and Jim Mackall; Administrators Frank Bass, John Aubin, Justin Campbell, Michael Lepene and Jonathan Brush; School District Attorney Ethan Frechette; and 14 members of the public.

Dr. Mayor reviewed the structure of the Dresden School District and District meeting process, explaining that this was the discussion phase of the meeting, and that the voting phase would take place Tuesday, March 3, from 7 a.m. until 7 p.m. in Tracy Hall in Norwich for Norwich voters, and Hanover High School Gymnasium for Hanover voters.

Moderator Mayor then recognized Dresden School Board Chair Carey Callaghan, who introduced the Board members. Superintendent Bass introduced District administrators.

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

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

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

Article 2: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

Jim Mackall presented this article. The contingency fund can be used to cover unanticipated expenses in any part of the budget. If the funds are not used in any given year, they are used to lessen the next year's tax burden. The contingency fund was not used in the 2013-14 school year. No public comment was offered.

Article 3: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,484; School District Clerk \$200; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Two Hundred Eighty-Four Dollars (\$11,284) to fund these salaries?*

Mimi Lichtenstein presented this article. No public comment was offered.

Article 4: *Shall the District raise and appropriate the amount of Twenty-Four Million, Five Hundred Sixty-Nine Thousand, Nine Hundred Fifty-Three Dollars (\$24,569,953), for the support of schools, for the payment of salaries for the teachers and other school employees, school District*

officials, and agents, and for the payment of the statutory obligations of the District for the 2015-2016 fiscal year? This sum does not include the sums appropriated in any of the other articles.

Carey Callaghan presented this article.

The Dresden District will receive about \$5 million in revenue for the 2015-16 year, which is a meaningful offset that reduces the amount of money that needs to be raised by taxes. The District has little control over revenue, except that we can attempt to attract tuition students through the quality of our educational program. The budget guidelines, set in August, set out an increase of between 2.0 to 2.5%, and the proposed budget shows an increase of 2.2%. The guidelines were based on contractual salary increases given agreements with union personnel, expected health insurance premium increases, and enrollment trends. There isn't much "fluff" in the budget – to the contrary, administrators worked hard to reduce spending wherever possible without hurting the quality of the program. Last year's budget vs. this year's is \$24.1 million vs. \$24.6 million, or 2.2%. Within this overall budget, the Richmond Middle School's budget is increasing 3.8%, from \$24.1 million to \$24.6 million. Hanover High School's budget increases by 1.9%, from \$12.5 to \$12.8 million. The District-wide budget, which includes the debt service costs for the District as well as superintendent services, is increasing 0.8% from \$5.00 million to \$5.04 million.

Revenues for the District, including resources available from prior year balance carry-forwards, are set to increase just over 6%. This is primarily the result of higher sixth grade tuitions paid by the town of Hanover for the education of sixth graders at the Richmond Middle School. The number of sixth graders is projected to increase from 88 to 105.

The balance carried forward this year is \$361,453; next year it should be about \$250,000 – the Board wants to keep the balance as small as possible.

Thirty Vermont students choose HHS as their high school, and they provide a meaningful amount of revenue. Building aid will be \$485,395.

Factoring in the higher revenues, the balance to be borne by the taxpayers of Hanover and Norwich is increasing by 1.2%, from \$19.2 to \$19.5 million.

The assessment for the cost of the Dresden District is apportioned based on pupils from the towns of Hanover and Norwich. Based on slight changes in the sending town mix, the allo-cation to Hanover is up 1.3% while the allocation to Norwich is up 1.1%.

Taxes, which incorporate local school (elementary school and some special education costs) as well as the Dresden assessment, and includes the financial impact of all articles, are pro-jected to be up 4.33% in Hanover – for a rate of \$12.77 per \$1,000 of assessed value, or about \$5,110 in school taxes on a \$400,000 house. Similarly for Norwich, taxes are increas-ing 3.29%, for a rate of almost \$1.87 for \$100 of assessed value, or \$7,462 on a \$400,000 house.

The biggest chunk of the Dresden budget, \$12,784,176, is for the Hanover High School, and this represents a 1.9% increase or \$242,597. The part of the budget for the Richmond Mid-dle School is up \$245,970, a 3.8% increase to \$6,803,223. This is the first year we'll be pay-ing for the new softball field off Route 5, and that payment is \$45,000 for 2015-16. District-wide expenses include the field plus all other debt service payment, plus the costs of the SAU central office.

Enrollment at RMS is going up by 15 students, from 390 to 405, and that is a factor in driving the budget. The increase in the cost of regular instruction is \$166,691, and that is from the increase in contracted salaries and an additional 1.33 FTEs due to an increase in enrollment. The other increases at RMS are in line with inflation.

Meanwhile, at Hanover High School, enrollment is expected to be declining about 20

in 2015-16, from 713 to 693. There, staff is being reduced by 3.14 FTEs (.9 in certified staff, the rest in noncertified staff). Special Education costs are down \$55,037. Operation and maintenance of plant is down \$29,447. The Board decided to fund a morning bus to Hartland, Vermont, partly to attract more tuition students. This bus, together with vendor rate increases, is leading to an increase of \$42,598 to the transportation line item.

Long-Term View: Seven years ago, Hanover High's cost per pupil was the 10th most costly in New Hampshire; now it is 15th. And seven years ago, RMS had the 4th highest cost per pupil among middle schools in the state, and now it is ranked 13th. Our school District's "premium" relative to state averages has dropped quite a bit, mostly due to some teachers with high seniority leaving and younger teachers coming in.

Chair Callaghan noted that despite costs on a relative basis moving closer to state averages, our students do not receive by any means an average education: RMS continues to win many trophies in robotics competitions; was named a Blue Ribbon School for the 33rd time; and niche.com states that RMS is the best middle school in New Hampshire, and 37th best in the nation.

Hanover High has average scores on the SAT in the 600s, with 19 students commended for National Merit Scholarships. The list of colleges where students are accepted shows many excellent schools.

Four members of the public had comments. To a question on the compensation package of teachers, John Aubin answered that the comparative information reported shows only salaries. He said that no one has created a good way to compare benefits.

A resident asked how the longevity of Dresden teachers compares to other districts, and Mr. Aubin said that while the state collects data on degrees held by teachers, the state has no data on longevity.

When asked if Hanover High School has room for 750 students, Principal Campbell said that the building can comfortably accommodate 750-800 students.

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

Adjournment: Leah Wheelan made a motion seconded by Jim Mackall to adjourn. The motion passed unanimously. The meeting adjourned at 7:49 p.m.

Results of Australian Balloting on March 3, 2015

Article 1 (Record of Election of Officers)

Moderator:	Jonathan Edwards (1,166)
Clerk:	Deborah Carter (1,252)
Treasurer:	Cheryl Lindberg (1,191)
District Auditor (three years):	25 write-ins
District Auditor (two years):	30 write-ins
District Auditor (one year):	46 write-ins

Article 2 (Raise \$50,000 for contingency fund)

Yes: 1,067	No: 400	Blank: 45
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Article 3 (Board and Officer salaries)

Yes: 1,234	No: 232	Blank: 46
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Article 4 (Raise \$24,569,953 for the schools' budgets)

Yes: 999

No: 480

Blank: 33

I hereby certify this to be a true and accurate report of the proceedings of the meeting of February 26, 2015, and results of voting held March 3, 2015.

Respectfully submitted, Deborah McLane Carter, District Clerk

Dresden School Board Annual Report

This has been an exceptionally busy year for the Dresden School District in the face of a number of challenges – both externally imposed and internal, goal-related ones. Externally: 1) Faced with the potential to pay excise taxes on healthcare benefits provided to union employees under the Affordable Care Act, the District successfully reached agreement to transition to higher deductible plans which avoid any such penalties, substantial long-term savings accrue; and 2) District board members participated in talks on school consolidation in Vermont. While Dresden appears unlikely to be involved directly, tuition revenues from all sources – including Vermont – are expected to total \$4.4 million, or 18% of spending, in 2017. Continued success in attracting tuition students helps moderate District assessments to Norwich and Hanover; conversely, their loss would have an adverse impact. We will continue our involvement.

Internal challenges have largely been of the self-imposed, betterment variety.

At Hanover High School, teaching practice is being improved through implementation of new evaluation methods and peer review. Notwithstanding the headline achievement of some top students – HHS had 18 national merit scholarship semifinalists last year, almost 1/3 of the NH state total – the school's focus continues to be reaching and supporting ALL students in their personal and educational development. To this end, we were delighted to add Julie Stevenson to the HHS leadership team as Dean of Students. Julie brings tremendous energy, empathy and a passion for teaching to her new role.

The Richmond Middle School has continued to lead the District in the integration of technology, most recently through a revamped computer literacy program to include more coding, robotics, and hands-on tech skills. Additionally, RMS is improving practice through targeted professional development, and the implementation of best practices in differentiation and assessment. These efforts are being recognized – RMS continues to rank at the top in the state of New Hampshire.

The Board adopted a District expenditure budget of \$25,375,264, up 3% from the prior year. Increases in other sources of revenue, mostly tuition, cut the impact on Hanover/Norwich taxpayers to 2.2%, and just 1.3% before including contract settlements. Primary non-contract drivers of the increased spending include higher special education expenses at RMS and one-time or periodic equipment related spending at HHS. Both schools continue to work diligently to reduce costs wherever possible while maintaining or improving program.

Board members also negotiated agreements with all three unions: the Hanover Education Association (teachers); the Hanover Support Staff (assistants); and the Service Employees (custodial). The first two agreements are for 3 years while the last is for five, and each represents the culmination of many hours of negotiating. The teachers' contract calls for 0.5%, 1.5% and 1.75% base increases for each of the next three years. Employer matches to 403(b) savings are being reduced by 1% for about half of teachers; this, together with other union concessions including healthcare, significantly reduces the contract cost to the District. Collectively, the three agreements, if approved, will increase the Dresden assessment from a 1.3% to a 2.2% increase year over year. The board strongly encourages your positive consideration of these three warrant articles (Articles 5, 6 and 7).

Thank you, the citizens of Hanover and Norwich, for your generous and on-going support of our schools. You make possible an exemplary District, and one that takes seriously its commitment to continuously improve in its mission to educate our children.

Carey Callaghan, Chair, Dresden School Board

Norwich School District
Comparative Yearly Enrollments

For October 1 of each year

	K	1	2	3	4	5	6	Total
2006	28	37	41	45	58	58	47	314
2007	26	30	35	43	45	60	60	299
2008	33	34	29	36	57	46	59	294
2009	39	30	36	32	39	61	45	282
2010	41	47	36	39	40	39	63	305
2011	50	44	45	42	41	40	39	301
2012	43	48	49	45	42	44	40	311
2013	39	51	45	52	47	46	46	326
2014	25	40	52	46	53	46	43	305
2015	33	29	44	53	54	49	50	312

Dresden School Districts
Comparative Yearly Enrollments

For October 1 of each year

	7	8	9	10	11	12	Total
2006	157	168	161	174	215	179	1054
2007	153	155	197	162	174	213	1054
2008	156	160	179	193	156	184	1028
2009	185	153	203	184	197	156	1078
2010	140	181	177	203	179	190	1070
2011	168	138	208	179	197	176	1066
2012	146	166	163	205	178	190	1048
2013	145	145	198	162	191	181	1022
2014	163	142	172	203	156	192	1028
2015	135	163	182	173	192	153	998

Norwich Students in Dresden School District

For October 1 of each year

	7	8	9	10	11	12	Total
2006	53	48	55	59	79	63	357
2007	46	51	53	53	55	78	336
2008	47	45	52	46	47	60	297
2009	60	62	45	53	45	47	312
2010	52	61	69	50	52	48	332
2011	61	47	68	51	52	46	325
2012	48	62	55	62	64	45	336
2013	45	47	63	52	56	61	324
2014	50	40	43	60	50	58	301
2015	44	48	40	44	56	51	283

Dresden School District
Instructional Staff, 2015-2016

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

Frances C. Richmond School

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

Rebecca Wipfler, Reading, Literacy Coordinator	100%	2013
Dorcas Wonsavage, English	100%	2013
Solange Zwicker, English as a Second Language	40%	2013

Medical Staff

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

Todd F. Bebeau, Physical Education	100%	1996
Timothy P. Berube, Social Studies	100%	2009
Harrison C. Bourne, English & Coordinator	100%	2000
Margaret W. Caldwell, Social Studies	100%	1996
Lynn D. Ceplikas, English	100%	1996
Jennifer Chambers, Music	100%	2013
Ellen F. Clattenburg, Special Education	80%	1999
Tanya K. Cluff, English	60%	2006
Thomas M. Cochran, French.	100%	2002
W. Brent Concilio, English	80%	2014
Sharen T. Conner, Special Education	100%	1998
Marie T. D'Amato, English	100%	2002
Eric J. Dennison, Science, Technology, Mathematics	100%	2009
John E. Donnelly, Mathematics.	100%	1998
Maureen W. Doyle, French	100%	2010
Jessica C. Eakin, Media Specialist	100%	2005
Eve-Lynn Ermer, Mathematics.	100%	2002
Brady C. Eskilson, Latin	100%	2013
Jean M. Essex, Spanish.	40%	2014
Daniel N. Falcone, Science	100%	2003
Anna T. Gado, English	100%	2004
Thomas B. Gamble, School Psychologist.	100%	1992
Julia R. Gartner, Science	100%	2008
Cynthia M. Geilich, Reading Specialist.	100%	1988
Jonathan L. Gentine, Social Studies	100%	2015
Brian P. Glenney, Latin, English, Foreign Language Coord.	100%	2002
Amy C. Good, Learning Specialist, Footlighters	100%	2009
Uwe Goodall-Heising, German, ESL.	80%	2007
Stephanie B. Gordon, Art	100%	1993
Elizabeth A. Greene, Art & Coordinator	100%	1993
Diane Guarino, Health	100%	2005
Renate Gunderman, English, Dresden Plan Advisor	60%	2010
Alan D. Haehnel, English	100%	2008
Sally R. Hair, Physics	100%	2002
Randi S. Hallarman, Special Education	80%	1997
Laurie F. Harrington, Guidance Counselor	80%	1998
Thomas W. Hermanson, Science & Coordinator	100%	2006
David J. Holloway, Industrial Technology	40%	2007
Andrea E. Johnstone, Guidance Counselor	100%	1998
Elizabeth H. Keene, Guidance Counselor, March Intensive Coord.	100%	2001
Deborah S. Kennedy, Special Education Teacher & Coord.	100%	2011
Jeanine C. King, Mathematics & Coord., Dresden Plan Advisor	100%	2008
Amy E. Kono, Mathematics	100%	2005
Jeannie M. Kornfeld, Science, Dresden Plan Advisor	100%	1996

Dagmar Kuehlert, Biology . . . . .	.20%	2015
Timothy D. Kurtz, Mathematics	100%	2012
Kevin A. Lavigne, Science	100%	1997
Richard J. Lloyd, Dresden Plan Director	100%	1983
John W. McCracking, Director of Guidance/Coordinator.	100%	2006
Kathleen A. Milender, Science	100%	1993
Pamala J. S. Miller, Social Studies	100%	1997
James Mills, Social Studies.	100%	2014
Melissa Minsberg Smith, Learning Specialist.	100%	2012
Michael Morris, Mathematics	100%	2012
William N. Murphy, Social Studies . . . . .	.40%	1961
Elizabeth D. Murray, Social Studies & Coordinator.	100%	2005
Karen A. O’Hern, Speech Pathologist . . . . .	.80%	2011
Tammie T. Patten, Technology Specialist.	100%	2005
Joshua H. Pauly, Band Director. . . . .	.80%	2015
John S. Phipps, Science	100%	2002
Eric A. Picconi, Spanish	100%	2008
Shannon Pogue, English, Senior Bridges.	100%	2010
Maryann V. Postans, Science, Dresden Plan Advisor	100%	1996
Penelope J. K. Prendergast, Spanish.	100%	1997
Matthew L. Prince, Social Studies, Dresden Plan Advisor	100%	2003
Andrew Puchalik, Learning Specialist	100%	2010
Jennifer L. Quevedo, Physical Education.	100%	2005
Eric C. Richardson, 504 Service Provider	100%	1993
Cynthia M. Sanschagrin, Mathematics	100%	1998
Christopher J. Seibel, Mental Health Counselor.	100%	2005
Jarrold Shaheen, Spanish	100%	2013
Kathleen S. Shulman, Reading Specialist . . . . .	.50%	2008
Subhadra Srinivasan, Mathematics . . . . .	.60%	2013
Joseph L. Stallsmith, Guidance Counselor	100%	2002
Colin Tindall, Social Studies.	100%	2013
Warren Tucker, Mathematics.	100%	2013
Jean L. Vigneault, French	100%	2000
Karen E. Wahrenberger, English . . . . .	.80%	2008
Kara Waters-Poore, Art . . . . .	.70%	2013

Medical Staff

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

Shared Dresden Staff

Melissa Rodriguez, Physical Education	100%	1994
Hannah R. Rommer, Orchestra/Strings . . . . .	.60%	2014

Frances C. Richmond School Principals’ Report

The Frances C. Richmond Middle School (RMS) serves approximately 400 sixth through eighth grade students from Hanover, New Hampshire and Norwich, Vermont. Our mission is to provide a challenging, comprehensive and developmentally appropriate education for all students. Our broad goal during these three years is to ensure that our students are provided with the skills to become successful and thoughtful adults in a highly competitive

and complex world. It is the task of our middle school to bridge the gap between childhood and adulthood, from dependence to independence, and from understanding the world in a simple and concrete manner to comprehending it in its multifaceted, multilayered configuration.

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

In the past year, RMS staff have completed over 3,000 hours of professional development, met to collaboratively analyze student work and feedback, updated curriculum maps and assessments, and hosted conversations with parents and students at the individual, department and grade levels. The RMS community has also worked with, and in support of, organizations such as CHaD, Kendal, the Upper Valley Haven, the Wounded Warriors Project, Upper Valley Hostel, David's House and many others. Our school website - <http://rms.hanovernorwichschools.org/> - contains additional information about our program, curriculum, events and activities.

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

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

Hanover High School Principal's Report

Hanover High School is a comprehensive high school serving the students of Hanover, New Hampshire and Norwich, Vermont. Approximately 15% of the 701 students who currently attend HHS are public or private tuition students. US News and World Report has repeatedly selected Hanover High School as one of the top high schools in the nation.

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

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

Justin M. Campbell, Principal

Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2016-17 School Year		2014-15 Revised Budget	2014-15 Year End Actual	2015-16 Revised Budget	2015-16 Anticipated Year End	2016-17 Proposed Budget	\$ Chg	% Chg
Local Sources								
1121	District Assmt-Hanover	\$12,493,187	\$12,493,187	\$12,603,625	\$12,603,625	\$13,318,811	\$715,186	5.7%
1122	District Assmt-Norwich	6,742,850	6,742,850	6,790,935	6,790,935	6,493,613	(297,322)	-4.4%
	Sub-Total	\$19,236,037	\$19,236,037	\$19,394,560	\$19,394,560	\$19,812,424	\$417,864	2.2%
Tuition								
1311	Parents	\$148,357	\$99,358	\$173,219	\$188,362	\$203,946	\$30,727	17.7%
1311	International Tuitions (SEVIS)	0	9,985	10,000	10,000	10,000	0	0.0%
1315	Sp Ed Excess Cost Recov	51,844	63,720	61,407	51,177	192,706	131,299	213.8%
1321	In-State LEA	1,020,837	828,843	1,068,052	1,012,210	1,017,226	(50,826)	-4.8%
1321	Hanover 6th Gr Curr Yr	1,749,201	1,749,201	2,083,480	2,083,480	2,037,529	(45,951)	-2.2%
1321	Hanover 6th Gr Prior Yr	49,794	49,794	35,640	35,640	0	(35,640)	-100.0%
1331	Out-of-State LEA	656,727	908,034	687,102	968,536	959,761	272,659	39.7%
	Sub-Total	\$3,676,760	\$3,708,935	\$4,118,900	\$4,349,404	\$4,421,168	\$302,268	7.3%
Other Local Sources								
1511	Interest Income	\$2,500	\$1,103	\$800	\$800	\$800	\$0	0.0%
1710	Gate Receipts	0	0	0	0	0	0	n/a
1740	Athletic User Fees	145,000	141,475	145,000	145,000	145,000	0	0.0%
1910	Rent	35,000	34,206	27,000	27,000	27,000	0	0.0%
1930	Sale of Dist Property	250	25	250	250	250	0	0.0%
1931	From Hanover Town	100,000	100,000	100,000	100,000	100,000	0	0.0%
1980	Refund of Prior Year Expense	7,500	31,633	17,500	17,500	17,500	0	0.0%
1990	Miscellaneous	15,000	2,417	1,000	500	1,000	0	0.0%
	Sub-Total	\$305,250	\$310,859	\$291,550	\$291,050	\$291,550	\$0	0.0%
State Sources								
3190	Other State Aid	\$0	\$0	\$0	\$0	\$0	\$0	n/a
3210	Building Aid-NH	\$492,293	\$492,293	\$467,272	\$467,272	\$467,272	\$0	0.0%
3223	Voc Transportation-Vt	15,000	8,421	15,000	15,000	15,000	0	0.0%
3241	Voc Tuition-NH	15,000	17,323	15,000	15,000	15,000	0	0.0%
3242	Voc Transportation-NH	250	1,204	250	250	250	0	0.0%
	Sub-Total	\$522,543	\$519,241	\$497,522	\$497,522	\$497,522	\$0	0.0%
Federal Sources								
4xxx	Ed Jobs Fund Grant	\$0	\$0	\$0	\$0	\$0	\$0	n/a
4350	Medicaid	0	0	0	0	0	0	n/a
4710	Agriculture Grant	\$2,600	\$0	\$2,600	\$2,600	\$2,600	\$0	0.0%
	Sub-Total	\$2,600	\$0	\$2,600	\$2,600	\$2,600	\$0	0.0%
From Long Term Borrowing								
51XX	From Long Term Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	n/a
	Sub-Total	\$0	\$0	\$0	\$0	\$0	\$0	n/a
General Fund Revenue Total		\$23,743,190	\$23,775,073	\$24,305,132	\$24,535,136	\$25,025,264	\$720,132	3.0%
from Prior Year's Fund Balance		\$510,127	\$604,738	\$326,105	\$361,453	\$350,000	\$23,895	7.3%
Total Revenues and from Fund		\$24,253,317	\$24,379,811	\$24,631,237	\$24,896,589	\$25,375,264	\$744,027	3.02%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
<i>DISTRICT WIDE</i>											
Coordinator of Volunteers											
1110	100	Salaries	9,164	16,662	16,995	16,995	17,335	340	13,414	11,498	2.0%
1110	200	Payroll Tax & Bnfts	897	1,636	1,626	1,338	1,654	28	0	0	1.7%
1110	400	Purch Prop Svcs	0	0	0	0	0	0	0	0	n/a
1110	500	Purch Prof'l & Tech Svcs	0	0	0	0	0	1,200	0	0	n/a
1110	600	Materials & Supplies	0	0	0	0	0	0	0	0	n/a
1110	800	Dues	0	0	0	0	0	0	0	0	n/a
1110	900	Pntrs from Districts	(6,036)	(6,100)	(6,983)	0	(7,121)	(138)	(5,529)	0	2.0%
		Function Total	4,025	12,198	11,638	18,334	11,868	230	9,085	11,498	2.0%
Computer Technician											
1120	100	Salaries	0	0	0	0	0	45,894	0	0	n/a
1120	200	Payroll Tax & Benefit	0	0	0	0	0	520	420	0	0.0%
1120	400	Purch Prof'l & Tech Svcs	4,000	8,745	5,000	0	15,000	10,000	2,630	0	222.2%
1120	600	Materials & Supplies	4,500	4,329	4,500	2,694	4,500	0	5,955	0	0.0%
1120	700	Equipment	9,000	8,533	8,000	2,525	10,000	2,000	5,955	0	11.4%
		Function Total	17,500	21,607	17,500	5,219	29,500	12,000	60,954	420	68.6%
SCHOOL BOARD SERVICES											
2310	100	Salaries	12,259	12,565	12,334	385	13,186	852	12,178	2,375	6.9%
2310	200	Payroll Tax & Benefit	1,001	990	993	34	1,060	67	45,078	18,145	6.7%
2310	300	Purch Prof'l & Tech Svcs	35,000	64,824	45,000	37,138	35,000	(10,000)	2,139	0	-22.2%
2310	500	Other Purch Svcs	1,000	3,987	3,000	0	3,000	0	0	0	0.0%
2310	800	Other Objects	60,300	9,429	62,000	5,271	60,500	(1,500)	8,470	0	-2.4%
		Function Total	109,560	91,795	123,327	42,828	112,746	(10,581)	67,865	20,520	-8.6%
SUPERINTENDENT SERVICES											
2320	300	Purch Prof'l & Tech Svcs	852,150	852,150	860,627	860,627	866,893	6,266	685,294	332,856	0.7%
		Function Total	852,150	852,150	860,627	860,627	866,893	6,266	685,294	332,856	0.7%
SCHOOL ADMINISTRATION											
2410	211	Medical Insurance	0	0	0	0	0	80,300	53,874	0	n/a
2410	212	Dental Insurance	0	0	0	0	0	2,385	1,856	0	n/a
2410	213	Life Insurance	0	0	0	0	0	553	474	0	n/a
2410	214	Workers Comp Ins	0	0	0	0	0	995	391	0	n/a
2410	215	Disability Insurance	0	0	0	0	0	1,212	821	0	n/a
2410	216	Flex Plan Fees	0	0	0	0	0	0	0	0	n/a
2410	220	Annuities	0	0	0	0	0	5,297	4,772	0	n/a
2410	222	Retirement	0	0	0	0	0	28,976	22,793	0	n/a
2410	230	FICA	0	0	0	0	0	22,348	21,666	0	n/a
2410	260	Unemployment Insur	0	0	0	0	0	(418)	0	0	n/a
2410	452	Inter-School Delivery	0	0	0	0	0	1,974	1,744	0	n/a
		Function Total	0	0	0	0	0	143,621	108,390	0	n/a

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr	
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg
Func	Obj	Proposed Budget								
BUILDING MAINTENANCE										
2610	100	Salaries	339,449	326,812	354,979	317,542	344,852	284,732	193,756	-2.9%
2610	200	P/R Tax and Benefits	182,911	141,229	162,788	156,037	173,711	316	0	6.7%
2610	500	Other Purch Svcs	66,526	66,227	65,415	62,946	65,244	1,829	810	-0.3%
2610	600	Supplies	1,320	1,244	1,100	536	1,300	50,607	455	18.2%
2610	700	Equipment	1,020	1,019	2,325	1,350	2,000	8,688	1,105	-14.0%
2610	900	Other Uses	(40,000)	(40,000)	(40,000)	0	(40,000)	(36,000)	0	0.0%
		Function Total	551,226	496,532	546,607	538,411	547,107	310,172	196,127	0.1%
DEBT SERVICE										
5100	800	Interest	1,329,426	1,303,425	1,393,369	1,393,368	1,509,547	836,799	291,036	8.3%
5100	900	Principal	2,142,144	2,142,144	2,090,770	2,045,770	1,956,897	2,698,601	776,781	-6.4%
		Function Total	3,471,570	3,445,569	3,484,139	3,439,138	3,466,444	3,535,399	1,067,817	-0.5%
INTERFUND TRANSFERS OUT										
5200	900	Other Uses	0	0	0	0	0	0	0	
		Function Total	0	0	0	0	0	0	0	
DISTRICT WIDE TOTAL			5,006,031	4,919,851	5,043,838	4,904,556	5,034,558	4,812,390	1,737,627	-0.2%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
<u>RICHMOND MIDDLE SCHOOL</u>											
REGULAR INSTRUCTION											
1100	110	Salaries Teacher	2,278,755	2,187,024	2,350,410	2,311,979	2,341,319	(9,091)	2,175,108	1,949,476	-0.4%
1100	112	Salaries Ed Asst	71,741	106,823	109,036	128,747	108,928	(108)	134,963	70,148	-0.1%
1100	114	Substitutes	30,000	37,146	20,000	7,629	30,000	10,000	27,707	2,410	50.0%
1100	115	Tutors & Sabbatical	2,000	0	2,000	0	2,000	0	11,847	585	0.0%
1100	200	Payroll Tax & Benefit	860,725	805,473	913,529	882,575	892,286	(21,243)	0	0	-2.3%
1100	300	Purch Prof'l & Tech Svcs	1,975	1,971	3,600	0	3,687	87	3,427	62	2.4%
1100	400	Purch Prop Svcs	23,340	22,911	29,395	22,967	25,945	(3,450)	30,593	15,913	-11.7%
1100	600	Supplies	66,960	62,684	73,592	40,025	73,854	262	61,195	14,468	0.4%
1100	700	Property	26,560	25,944	21,980	2,972	24,605	2,625	12,381	1,395	11.9%
1100	800	Other Objects	270	270	450	284	450	0	215	175	0.0%
1100	900	Other Uses	0	0	0	0	0	0	0	0	n/a
		Function Total	3,362,326	3,250,245	3,523,992	3,397,178	3,503,074	(20,918)	2,457,437	2,054,631	-0.6%
TECHNOLOGY											
1120	100	Salaries	43,265	51,198	54,685	0	55,670	985	6,625	5,804	1.8%
1120	200	Payroll Tax & Benefit	18,285	19,160	25,325	0	25,230	(95)	6,625	5,804	-0.4%
1120	400	Purch Prop Svcs	32,322	30,279	34,853	16,969	40,414	5,561	6,625	5,804	16.0%
1120	600	Supplies	13,650	13,638	13,500	7,575	13,500	0	8,290	78	0.0%
1120	700	Property	62,160	62,160	56,000	45,912	56,000	0	73,034	0	0.0%
		Function Total	169,682	176,435	184,363	70,456	190,814	6,451	87,950	5,882	3.5%
SPECIAL EDUCATION											
1200	110	Salaries-Teacher	408,507	398,301	402,708	462,956	510,891	108,183	517,620	569,804	26.9%
1200	112	Salaries-Ed Asst	408,684	306,791	344,818	315,684	497,013	152,195	527,984	363,886	44.1%
1200	115	Tutors	1,000	0	1,000	0	1,000	0	0	0	0.0%
1200	200	Payroll Tax & Benefit	504,818	444,277	517,786	478,591	624,619	106,833	59,703	26,205	20.6%
1200	300	Purch Prof'l & Tech Svcs	11,300	10,415	33,280	16,365	69,900	36,620	0	0	110.0%
1200	400	Purch Prop Svcs	0	0	135	0	135	0	0	0	0.0%
1200	500	Other Purch Svcs	2,770	0	3,000	129	0	(3,000)	6,068	757	-100.0%
1200	600	Supplies	5,035	4,684	3,983	1,230	5,735	1,752	0	0	44.0%
1200	700	Property	1,605	1,611	2,420	682	1,420	(1,000)	12,608	0	-41.3%
		Function Total	1,343,719	1,166,079	1,309,130	1,275,638	1,710,713	401,583	1,123,984	960,651	30.7%
CO-CURRICULAR											
1420	100	Salaries	18,600	18,650	27,450	10,189	29,200	1,750	10,599	4,713	6.4%
1420	200	Payroll Tax & Benefit	1,757	1,769	1,962	911	2,420	458	0	0	23.3%
1420	300	Purch Prof'l & Tech Svcs	5,380	3,879	5,780	2,243	5,750	(30)	4,366	611	-0.5%
		Function Total	25,737	24,298	35,192	13,343	37,370	2,178	14,965	5,324	6.2%
GUIDANCE											
2120	100	Salaries	141,872	138,853	144,709	146,582	149,045	4,336	152,953	138,568	3.0%
2120	200	Payroll Tax & Benefit	56,943	55,150	59,662	58,180	59,156	(506)	0	0	-0.8%
2120	600	Supplies	600	362	600	66	600	0	605	40	0.0%
		Function Total	199,415	194,365	204,971	204,827	208,801	3,830	153,558	138,608	1.9%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
HEALTH SERVICES											
2134	100	Salaries	62,412	62,573	63,955	63,943	63,955	0	52,616	49,762	0.0%
2134	200	Payroll Tax & Benefit	37,846	42,008	44,926	44,040	44,053	(873)	803	820	-1.9%
2134	300	Purch Prof & Tech Svcs	500	878	500	878	500	0	100	17	0.0%
2134	400	Purch Prop Svcs	0	0	425	0	105	(320)	2,396	266	-75.3%
2134	600	Supplies/Prof Dues	2,610	2,591	2,480	1,546	2,800	320	0	0	12.9%
2134	700	Equipment	0	0	125	0	0	(125)			-100.0%
2134	800	Dues	100	100	0	0	125	100	0	0	n/a
		Function Total	103,468	108,151	112,411	110,407	111,538	(873)	56,016	50,864	-0.8%
CURRICULUM DEVELOPMENT											
2212	300	Purch Prof & Tech Svcs	5,000	3,958	5,000	2,228	4,000	(1,000)	0	0	-20.0%
		Function Total	5,000	3,958	5,000	2,228	4,000	(1,000)	0	0	-20.0%
STAFF DEVELOPMENT											
2213	100	Salaries	1,500	5,460	1,500	1,135	1,500	0	12,611	0	0.0%
2213	200	P/R Tax and Benefits	63,724	64,411	63,885	23,449	63,885	0	12,611	0	0.0%
		Function Total	65,224	69,871	65,385	24,584	65,385	0	12,611	0	0.0%
MEDIA (Library)											
2221	100	Salaries	88,251	89,675	90,097	92,789	92,581	2,484	3,000	380	2.8%
2221	200	Payroll Tax & Benefit	22,827	31,519	35,130	35,442	34,609	(521)	3,000	380	-1.5%
2221	400	Purch Prop Svcs	4,492	4,491	1,375	1,375	1,260	(115)	3,000	380	-8.4%
2221	500	Other Purch Svcs	1,035	1,025	1,200	786	750	(450)	3,000	380	-37.5%
2221	600	Supplies	25,180	25,020	26,925	11,639	27,690	765	3,000	380	2.8%
2221	700	Property	3,495	3,493	4,700	1,418	4,500	(200)	3,000	380	-4.3%
		Function Total	145,280	155,223	159,427	143,449	161,390	1,963	18,000	2,280	1.2%
SCHOOL ADMINISTRATION											
2410	100	Salaries	285,400	286,242	290,309	288,815	297,104	6,795	74,910	69,471	2.3%
2410	200	Payroll Tax & Benefit	232,433	267,360	252,978	258,388	217,871	(35,107)	1,940	0	-13.9%
2410	300	Purch Prof & Tech Svcs	8,840	5,751	11,340	2,908	11,340	0	2,420	602	0.0%
2410	400	Purch Prop Svcs	1,000	1,160	2,500	2,409	1,000	(1,500)	21,010	7,064	-60.0%
2410	500	Other Purch Svcs	18,500	14,903	18,000	13,159	20,000	2,000	21,010	7,064	11.1%
2410	600	Supplies	5,350	2,458	3,850	1,129	3,600	(250)	21,010	7,064	-6.5%
2410	800	Other Objects	800	800	800	800	800	0	7,531	200	0.0%
		Function Total	552,323	578,673	579,777	567,608	551,715	(28,062)	149,829	91,464	-4.8%
PAYROLL TAX & BENEFITS											
2410	200	Retiree Wages	0	0	0	0	0	0	268,158	193,504	n/a
2410	211	Medical Insurance	0	0	0	0	0	0	6,675	1,224	n/a
2410	212	Dental Insurance	0	0	0	0	0	0	58	0	n/a
2410	213	Life Insurance	0	0	0	0	0	0	17,662	8,189	n/a
2410	214	Workers Comp Insur	0	0	0	0	0	0	2,362	586	n/a
2410	215	Disability Insur	0	0	0	0	0	0			n/a
2410	270	Fringe Transfer Out	0	0	0	0	0	0	568	89	n/a
		Function Total	0	0	0	0	0	0	295,484	203,592	n/a

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
BUILDING MAINTENANCE											
2610	400	Purch Prop Svcs	42,950	42,864	49,450	31,180	47,100	(2,350)	67,123	40,697	-4.8%
2610	600	Supplies	12,000	10,131	12,200	9,802	11,000	(1,200)	855,300	765,790	-9.8%
2610	700	Property	1,500	1,193	1,400	0	1,400	0	35,876	31,398	0.0%
2610	800	Other Objects	50	0	0	0	0	0	9,665	7,718	n/a
		Function Total	56,500	54,187	63,050	40,982	59,500	(3,550)	9,665	7,718	-5.6%
									16,106	10,974	
CUSTODIAL SERVICES											
2620	100	Salaries	221,625	224,793	222,907	217,465	218,428	(4,479)	1,389	0	-2.0%
2620	200	P/R Tax and Benefits	105,920	102,599	108,784	77,223	91,287	(17,497)	103,686	87,145	-16.1%
2620	400	Purch Prop Svcs	8,600	9,598	8,600	7,294	34,600	26,000	204,118	170,947	302.3%
2620	500	Other Purch Svcs	0	0	0	0	0	0	315,055	256,983	n/a
2620	600	Supplies	94,805	91,913	97,675	81,187	78,825	(18,850)	4,221	3,504	-19.3%
2620	700	Property	1,950	112	15,150	9,674	1,500	(13,650)	0	0	-90.1%
		Function Total	432,900	429,016	453,116	392,842	424,040	(28,476)	1,622,204	1,382,874	-6.3%
GROUNDS MAINTENANCE											
2630	400	Purch Prop Svcs	41,109	39,239	42,750	39,454	42,900	150	181	0	0.4%
2630	600	Supplies	150	129	500	0	500	0	0	0	0.0%
		Function Total	41,259	39,368	43,250	39,454	43,400	150	181	0	0.3%
STUDENT TRANSPORTATION											
2700	500	Other Purch Svcs	5,750	5,574	5,750	6,224	5,750	0	185,452	139,453	0.0%
		Function Total	5,750	5,574	5,750	6,224	5,750	0	185,452	139,453	0.0%
									0	0	n/a
SPECIAL ED TRANSPORTATION											
2722	500	Other Purch Svcs	0	195	5,400	0	1,000	(4,400)	2,081	0	-81.5%
		Function Total	0	195	5,400	0	1,000	(4,400)	473,046	349,877	-81.5%
FIELD TRIPS											
2725	500	Other Purch Svcs	3,170	2,890	4,859	136	12,489	7,630	170	0	157.0%
		Function Total	3,170	2,890	4,859	136	12,489	7,630	170	0	157.0%
SITE IMPROVEMENTS											
4200	400	Purch Prop Svcs	5,500	2,164	3,450	2,350	4,300	850	0	5,085	24.6%
		Function Total	5,500	2,164	3,450	2,350	4,300	850	0	5,085	24.6%
BUILDING IMPROVEMENTS											
4600	400	Purch Prop Svcs	25,000	24,966	22,700	17,660	47,250	24,550	19,562	0	108.1%
		Function Total	25,000	24,966	22,700	17,660	47,250	24,550	19,562	0	108.1%
INTERFUND TRANSFER OUT											
5221	0	Other Objects	15,000	15,699	22,000	21,558	22,000	0	2,598	540	0.0%
		Function Total	15,000	15,699	22,000	21,558	22,000	0	2,598	540	0.0%
		MIDDLE SCHOOL	6,557,253	6,301,356	6,803,223	6,330,925	7,165,129	361,906	2,598	540	5.3%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
HANOVER HIGH SCHOOL											
REGULAR INSTRUCTION											
1100	110	Salaries-Teacher	4,041,173	4,091,842	4,144,193	4,197,074	4,196,826	52,633	3,705,524	3,347,054	1.3%
1100	112	Salaries-Ed AssTs	215,206	238,616	234,529	214,478	253,864	19,335	199,352	197,646	8.2%
1100	114	Substitutes	28,500	51,057	28,500	8,033	28,500	0	41,691	5,926	0.0%
1100	115	Tutors/Other	19,142	26,034	26,521	6,084	27,194	673	27,311	2,317	2.5%
1100	200	Payroll Tax & Benefit	1,507,506	1,517,639	1,595,374	1,566,971	1,643,902	48,528	0	0	3.0%
1100	300	Purch Prof'l & Tech Svcs	7,145	6,972	7,750	315	8,145	395	4,302	0	5.1%
1100	400	Purch Prop Svcs	61,221	45,403	64,830	35,774	64,845	15	56,478	23,657	0.0%
1100	500	Other Purch Svcs	1,550	1,468	3,100	132	3,100	0	1,464	0	0.0%
1100	600	Supplies	141,228	134,039	144,242	62,073	146,055	1,813	118,809	17,848	1.3%
1100	700	Property	39,845	37,843	35,935	21,537	46,605	10,670	18,682	4,099	29.7%
1100	800	Other Objects	14,580	8,927	15,538	10,016	16,460	922	3,403	300	5.9%
		Function Total	6,077,096	6,159,841	6,300,512	6,122,487	6,435,496	134,984	4,177,014	3,600,848	2.1%
TECHNOLOGY											
1120	100	Salaries	49,945	53,620	54,685	0	55,670	985			1.8%
1120	200	Payroll Tax & Benefit	23,476	24,455	24,325	0	32,949	8,624	22,385	20,365	35.5%
1120	400	Purch Prop Svcs	4,065	4,065	5,890	0	4,600	(1,290)	22,385	20,365	-21.9%
1120	700	Equipment	97,260	97,474	98,960	0	164,335	65,375	22,385	20,365	66.1%
		Function Total	174,746	179,614	183,860	0	257,554	73,694	22,385	20,365	40.1%
SPECIAL EDUCATION											
1200	100	Salaries-Teachers	588,591	578,883	601,183	600,001	590,935	(10,248)	412,259	405,995	-1.7%
1200	100	Salaries-Ed AssTs	375,371	311,495	349,215	324,799	341,162	(8,053)	224,777	193,462	-2.3%
1200	200	Payroll Tax & Benefit	451,215	415,059	451,510	430,623	440,331	(11,179)	77,273	3,035	-2.5%
1200	300	Purch Prof'l & Tech Svcs	75,195	50,057	56,132	32,490	74,100	17,968	0	0	32.0%
1200	400	Purch Prop Svcs	400	85	400	28	800	400	765	0	100.0%
1200	500	Other Purch Svcs	2,000	946	500	0	1,250	750	3,199	721	150.0%
1200	600	Supplies	28,100	24,962	9,100	2,231	6,900	(2,200)			-24.2%
		Function Total	1,520,872	1,381,486	1,468,040	1,390,171	1,455,478	(12,562)	718,273	603,213	-0.9%
ENGLISH AS A SECOND LANGUAGE											
1260	100	Salaries	13,198	13,198	13,462	13,937	14,239	777			5.8%
1260	200	Payroll Tax & Benefit	8,715	6,440	7,246	7,317	7,190	(56)	22,385	20,365	-0.8%
		Function Total	21,913	19,638	20,708	21,254	21,429	721	22,385	20,365	3.5%
VOCATIONAL PROGRAM											
1300	500	Other Purch Svcs	56,000	72,259	70,000	87,210	80,000	10,000	56,664	0	14.3%
		Function Total	56,000	72,259	70,000	87,210	80,000	10,000	56,664	0	14.3%
ATHLETICS											
1410	100	Salaries	357,057	357,232	371,476	212,286	376,854	5,378	302,492	176,493	1.4%
1410	200	P/R Tax and Benefits	93,058	112,172	102,650	91,714	101,489	(1,161)	2,731	0	-1.1%
1410	300	Purch Prof'l & Tech Svcs	1,000	1,000	1,500	100	1,500	0	18,162	0	0.0%
1410	400	Purch Prop Svcs	167,985	160,028	170,925	125,196	176,289	5,364	60,011	19,600	3.1%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT			2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr	
2016-17	School Year	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg
Func	Obj										
1410	500	Other Purch Svcs	3,525	3,752	3,000	2,200	3,000	0	4,374	1,759	0.0%
1410	600	Supplies	13,010	13,116	12,080	7,794	11,080	(1,000)	9,134	2,244	-8.3%
1410	700	Property	31,107	30,207	46,558	15,586	41,390	(5,168)	30,433	983	-11.1%
1410	800	Other Objects	4,735	4,734	5,500	4,475	5,500	0	4,505	60	0.0%
		Function Total	671,477	682,243	713,689	459,351	717,102	3,413	431,841	201,139	0.5%
CO-CURRICULAR											
1420	100	Salaries	63,870	65,113	61,870	34,546	66,363	4,493	44,804	9,795	7.3%
1420	200	Payroll Tax & Benefit	5,611	5,833	5,040	3,429	5,398	358			7.1%
1420	300	Purch Prof'l & Tech Svcs	12,970	12,970	13,229	13,229	13,500	271	12,587	0	2.0%
		Function Total	82,451	83,916	80,139	51,203	85,261	5,122	57,391	9,795	6.4%
GUIDANCE											
2120	100	Salaries	559,903	580,870	576,975	578,534	580,235	3,260	497,810	428,581	0.6%
2120	200	Payroll Tax & Benefit	265,283	261,899	284,164	254,943	252,315	(31,849)	200	0	-11.2%
2120	300	Purch Prof'l & Tech Svcs	3,000	2,687	250	0	4,000	3,750	170	0	1500.0%
2120	400	Purch Prop Svcs	225	217	225	60	3,220	2,995	3,099	105	1331.1%
2120	500	Other Purch Svcs	4,790	4,787	4,635	2,504	4,900	265	5,490	84	5.7%
2120	600	Supplies	5,905	5,327	8,870	2,777	6,600	(2,270)			-25.6%
2120	800	Other Objects	255	250	280	0	600	320	115	0	114.3%
		Function Total	839,361	856,036	875,399	838,818	851,870	(23,529)	506,884	428,770	-2.7%
HEALTH SERVICES											
2134	100	Salaries	70,148	73,664	74,740	75,889	75,550	810	71,247	7,387	1.1%
2134	200	Payroll Tax & Benefit	8,757	8,441	9,575	8,371	9,670	95	1,360	1,387	1.0%
2134	300	Purch Prof'l & Tech Svcs	1,360	1,487	1,360	1,487	1,360	0	0	0	0.0%
2134	400	Purch Prop Svcs	175	115	325	17	335	10	2,168	291	3.1%
2134	600	Supplies	4,655	2,987	5,870	608	5,950	80	0	0	1.4%
2134	700	Property	680	682	0	0	0	0			n/a
2134	800	Other Objects	175	105	265	0	345	80	0	0	30.2%
		Function Total	85,950	87,481	92,135	86,371	93,210	1,075	74,774	9,065	1.2%
CURRICULUM DEVELOPMENT											
2212	300	Purch Prof'l & Tech Svcs	3,000	4,103	3,000	2,101	3,000	0	848	0	0.0%
		Function Total	3,000	4,103	3,000	2,101	3,000	0	848	0	0.0%
STAFF DEVELOPMENT											
2213	100	Salaries	5,500	4,850	5,500	883	5,500	0	5,015	270	0.0%
2213	200	P/R Tax and Benefits	94,603	94,727	85,094	44,304	90,094	5,000	66,195	8,990	5.9%
		Function Total	100,103	99,577	90,594	45,186	95,594	5,000	71,210	9,260	5.5%
DRESDEN PLAN											
2214	100	Salaries	7,245	7,217	7,250	5,910	8,250	1,000			13.8%
2214	200	Payroll Tax & Benefit	0	646	0	570	0	0	6,081	0	n/a
		Function Total	7,245	7,863	7,250	6,480	8,250	1,000	6,081	0	13.8%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
MEDIA (Library)											
2221	100	Salaries	145,493	146,565	139,437	136,989	145,427	5,990	132,536	104,886	4.3%
2221	200	Payroll Tax & Benefit	70,190	54,544	57,801	48,887	58,506	705	8,045	4,792	1.2%
2221	400	Purch Prop Svcs	12,960	12,776	5,000	0	5,000	0	4,479	706	0.0%
2221	500	Other Purch Svcs	3,000	2,994	6,250	325	6,250	0	55,696	9,376	0.0%
2221	600	Supplies	55,735	55,229	60,225	27,429	58,345	(1,880)	103,529	1,602	-3.1%
2221	700	Property	17,250	17,193	8,010	1,166	6,600	(1,410)	0	0	-17.6%
2221	800	Other Objects	520	520	1,060	476	1,060	0	627	235	0.0%
Function Total			305,148	289,821	277,783	215,272	281,188	3,405	304,912	121,598	1.2%
SCHOOL ADMINISTRATION											
2410	100	Salaries	635,809	674,851	690,919	638,609	634,561	(56,358)	565,610	451,066	-8.2%
2410	200	Payroll Tax & Benefit	648,573	624,114	598,522	585,959	549,646	(48,876)	3,358	1,013	-8.2%
2410	300	Purch Prof'l & Tech Svcs	3,700	4,670	4,510	3,531	4,010	(500)	6,518	4,648	-11.1%
2410	400	Purch Prop Svcs	9,420	7,446	15,765	13,659	29,150	13,385	41,044	13,703	84.9%
2410	500	Other Purch Svcs	49,140	25,965	49,450	32,662	45,950	(3,500)	16,004	123	-7.1%
2410	600	Supplies	21,720	20,089	22,410	2,083	22,500	90	0	0	0.4%
2410	700	Equipment	610	608	0	0	0	0	0	0	0.0%
2410	800	Other Objects	5,000	5,014	5,000	3,595	5,000	0	3,050	0	0.0%
Function Total			1,373,972	1,362,758	1,386,576	1,280,096	1,290,817	(95,759)	635,585	470,553	-6.9%
BUILDING MAINTENANCE											
2610	400	Purch Prop Svcs	50,895	78,593	52,600	47,750	59,800	7,200	36,196	4,025	13.7%
2610	600	Supplies	23,150	26,127	23,000	16,037	23,000	0	12,838	3,148	0.0%
2610	700	Property	0	0	1,100	0	1,100	0	2,204	0	0.0%
2610	800	Other Objects	0	0	0	0	0	0	0	0	n/a
Function Total			74,045	104,720	76,700	63,786	83,900	7,200	51,238	7,173	9.4%
CUSTODIAL SERVICES											
2620	100	Salaries	375,376	352,228	343,447	339,942	339,500	(3,947)	335,563	243,158	-1.1%
2620	200	P/R Tax and Benefits	168,744	162,772	155,672	124,389	165,859	10,187	4,149	196	6.5%
2620	400	Purch Prop Svcs	19,000	26,923	23,000	13,158	23,000	0	15,947	11,773	0.0%
2620	500	Other Purch Svcs	300	0	0	0	0	0	44	0	n/a
2620	600	Supplies	196,795	210,526	202,865	162,033	197,300	(5,565)	201,641	125,852	-2.7%
2620	700	Property	700	699	1,895	669	13,000	11,105	2,054	0	586.0%
Function Total			760,915	753,146	726,879	640,189	738,659	11,780	559,398	380,978	1.6%
GROUNDS MAINTENANCE											
2630	400	Purch Prop Svcs	126,202	124,437	127,751	125,274	131,000	3,249	122,318	75,411	2.5%
2630	600	Supplies	1,600	1,487	1,600	1,347	1,600	0	458	0	0.0%
2630	700	Property	600	228	0	0	0	0	0	0	n/a
Function Total			128,402	126,152	129,351	126,621	132,600	3,249	122,776	75,411	2.5%
PUPIL TRANSPORTATION											
2700	500	Other Purch Svcs	0	0	18,000	23,400	42,000	24,000	7,819	0	133.3%
Function Total			0	0	18,000	23,400	42,000	24,000	7,819	0	133.3%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2014-15	2014-15	2015-16	2015-16	2016-17	Budget	Cur Yr	Cur Yr		
2016-17	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	Exp'd	Enc'd	% Chg	
Func	Obj	Proposed Budget									
SPECIAL ED TRANSPORTATION											
2722	500	Other Purch Svcs	6,400	2,573	5,700	350	5,500	(200)	7,819	0	-3.5%
		Function Total	6,400	2,573	5,700	350	5,500	(200)	7,819	0	-3.5%
VOCATIONAL TRANSPORTATION											
2723	500	Other Purch Svcs	20,283	129,557	21,081	29,892	26,932	5,851	17,604	16,325	27.8%
		Function Total	20,283	129,557	21,081	29,892	26,932	5,851	17,604	16,325	27.8%
ATHLETIC TRANSPORTATION											
2724	500	Other Purch Svcs	144,690	129,557	155,230	49,823	159,065	3,835	81,407	13,309	2.5%
		Function Total	144,690	129,557	155,230	49,823	159,065	3,835	81,407	13,309	2.5%
FIELD TRIPS											
2725	500	Other Purch Svcs	21,290	15,422	34,050	4,342	34,900	850	11,881	630	2.5%
		Function Total	21,290	15,422	34,050	4,342	34,900	850	11,881	630	2.5%
SITE IMPROVEMENTS											
4200	400	Purch Prop Svcs	9,440	9,438	25,000	29,254	11,500	(13,500)	6,316	0	-54.0%
		Function Total	9,440	9,438	25,000	29,254	11,500	(13,500)	6,316	0	-54.0%
BUILDING IMPROVEMENTS											
4600	400	Purch Prop Svcs	29,560	36,226	500	0	61,200	60,700	14,717	0	12140.0%
		Function Total	29,560	36,226	500	0	61,200	60,700	14,717	0	12140.0%
INTERFUND TRANSFER OUT											
5221		Other Objects	27,000	24,916	22,000	0	25,000	3,000	16,469	36,015	13.6%
		Function Total	27,000	24,916	22,000	0	25,000	3,000	16,469	36,015	13.6%
HIGH SCHOOL TOT.			12,541,359	12,618,348	12,784,176	11,573,660	12,997,505	213,329	7,953,487	6,004,444	1.7%
DISTRICT TOTAL			24,104,643	23,839,555	24,631,237	22,809,142	25,197,192	565,955	12,768,475	7,742,611	2.3%



Marion Cross School students line up to visit the Norwich Historical Society.



Marion Cross School kindergartners learn about school in the old days.

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Dresden School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 School District'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 School District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Dresden School District as of June 30, 2015, and the changes in financial position and the budgetary comparison for the major fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1-N to the financial statements, in 2015, the School District changed its method of accounting for pension reporting with the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

*Dresden School District
Independent Auditor's Report*

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 9), the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 34), the Schedule of the School District's Proportionate Share of Net Pension Liability (page 35) and the Schedule of School District Contributions (page 36) 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 them 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 Dresden School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

January 26, 2016

*Plodzik & Sanderson
Professional Association*

EXHIBIT C-1
DRESDEN SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2015

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 343,127	\$ -	\$ 108,962	\$ 452,089
Receivables:				
Accounts	25,825	-	9,285	35,110
Intergovernmental	93,489	69,301	144	162,934
Interfund receivable	106,798	-	-	106,798
Prepaid items	16,612	-	-	16,612
Total assets	<u>\$ 585,851</u>	<u>\$ 69,301</u>	<u>\$ 118,391</u>	<u>\$ 773,543</u>
LIABILITIES				
Accounts payable	\$ 96,662	\$ -	\$ 38,263	\$ 134,925
Accrued salaries and benefits	40,989	-	-	40,989
Intergovernmental payable	8,779	-	-	8,779
Interfund payable	-	69,301	37,497	106,798
Total liabilities	<u>146,430</u>	<u>69,301</u>	<u>75,760</u>	<u>291,491</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants and donations	20,020	-	-	20,020
FUND BALANCES (DEFICIT)				
Restricted	59,494	-	60,898	120,392
Committed	56,126	-	20,294	76,420
Unassigned (deficit)	303,781	-	(38,561)	265,220
Total fund balances	<u>419,401</u>	<u>-</u>	<u>42,631</u>	<u>462,032</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 585,851</u>	<u>\$ 69,301</u>	<u>\$ 118,391</u>	<u>\$ 773,543</u>

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

EXHIBIT C-3
DRESDEN SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2015

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 19,236,037	\$ -	\$ -	\$ 19,236,037
Local	4,116,328	-	600,458	4,716,786
State	519,241	-	-	519,241
Federal	-	203,271	727	203,998
Total revenues	<u>23,871,606</u>	<u>203,271</u>	<u>601,185</u>	<u>24,676,062</u>
EXPENDITURES				
Current:				
Instruction	13,326,474	203,271	142,507	13,672,252
Support services:				
Student	1,246,034	-	-	1,246,034
Instructional staff	630,417	-	-	630,417
General administration	91,793	-	-	91,793
Executive administration	852,150	-	-	852,150
School administration	1,944,200	-	-	1,944,200
Operation and maintenance of plant	2,000,351	-	-	2,000,351
Student transportation	175,719	-	4,218	179,937
Noninstructional services	-	-	507,862	507,862
Debt service:				
Principal	2,142,144	-	-	2,142,144
Interest	1,303,425	-	-	1,303,425
Facilities acquisition and construction	72,794	-	24,586	97,380
Total expenditures	<u>23,785,501</u>	<u>203,271</u>	<u>679,173</u>	<u>24,667,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>86,105</u>	<u>-</u>	<u>(77,988)</u>	<u>8,117</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	145,615	145,615
Transfers out	(145,615)	-	-	(145,615)
Total other financing sources (uses)	<u>(145,615)</u>	<u>-</u>	<u>145,615</u>	<u>-</u>
Net change in fund balances	(59,510)	-	67,627	8,117
Fund balances, beginning, as restated (see Note 10)	478,911	-	(24,996)	453,915
Fund balances, ending	<u>\$ 419,401</u>	<u>\$ -</u>	<u>\$ 42,631</u>	<u>\$ 462,032</u>

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

*SCHEDULE 1
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2015*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 19,236,037	\$ 19,236,037	\$ -
Other local sources:			
Tuition	3,676,760	3,708,935	32,175
Investment income	2,500	1,102	(1,398)
Student activities	145,000	141,475	(3,525)
Rentals	35,000	34,206	(794)
Refunds	7,500	31,633	24,133
Miscellaneous	115,250	198,977	83,727
Total from other local sources	<u>3,982,010</u>	<u>4,116,328</u>	<u>134,318</u>
State sources:			
School building aid	492,293	492,293	-
Vocational aid	30,250	26,948	(3,302)
Total from state sources	<u>522,543</u>	<u>519,241</u>	<u>(3,302)</u>
Federal sources:			
Other	2,600	-	(2,600)
Total revenues	23,743,190	<u>\$ 23,871,606</u>	<u>\$ 128,416</u>
Fund balance used to reduce school district assessment	361,453		
Total revenues and use of fund balance	<u>\$ 24,104,643</u>		

*SCHEDULE 2
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2015*

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
Instruction:				
Regular programs	\$ -	\$ 9,805,375	\$ 9,800,018	\$ 5,357
Special programs	-	2,886,504	2,567,205	319,299
Vocational programs	-	56,000	72,259	(16,259)
Other	-	779,665	886,992	(107,327)
Total instruction	-	13,527,544	13,326,474	201,070
Support services:				
Student	-	1,228,194	1,246,034	(17,840)
Instructional staff	-	631,000	630,417	583
General administration	-	109,560	91,793	17,767
Executive administration	-	852,150	852,150	-
School administration	-	1,929,595	1,944,200	(14,605)
Operation and maintenance of plant	2,312	2,041,947	2,000,351	43,908
Student transportation	-	201,583	175,719	25,864
Total support services	2,312	6,994,029	6,940,664	55,677
Debt service:				
Principal of long-term debt	-	2,142,144	2,142,144	-
Interest on long-term debt	-	1,329,426	1,303,425	26,001
Total debt service	-	3,471,570	3,445,569	26,001
Facilities acquisition and construction	-	69,500	72,794	(3,294)
Other financing uses:				
Transfers out	-	42,000	145,615	(103,615)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 2,312	\$ 24,104,643	\$ 23,931,116	\$ 175,839

*SCHEDULE 3
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2015*

Unassigned fund balance, beginning		\$ 354,873
Changes:		
Fund balance used to reduce school district assessment		(361,453)
2014-2015 Budget summary:		
Revenue surplus (Schedule 1)	\$ 128,416	
Unexpended balance of appropriations (Schedule 2)	<u>175,839</u>	
2014-2015 Budget surplus		304,255
Decrease in nonspendable fund balance		6,578
Increase in restricted fund balance		<u>(472)</u>
Total unassigned fund balance, ending (Non-GAAP budgetary basis) (Exhibit D)		<u>\$ 303,781</u>

Hanover High School
Class of 2015

Aaron, Kelsey M.	Dow, Carolyn	Kane, Raj R.
Acker, Benjamin	Dwyer, Jennifer	Kaufman, Willa F.W.**
Adam, Kaiya M.**	Edson, Shannon	Kazal, Andrew Joseph
Allison, Henry**	Elder, Ashley	Keddy, Andrew M.
Aman, Kathryn*	Evens, Jules B.	Keep, Charles
Austin, Conor	• Fairclough-Stewart, Delilah	Kelly, Cian F.
Baker, Margeaux	• Fairclough-Stewart, Isabella**	Kelly, Sophie M.
Barr, Connor	• Fenton, Katherine**	Kim, Alexi M.*
Behrens, Rebecca*	Fichman, Amelia F.	• Kim, Jin
Bobrowicz, Jakub H.**	Forauer, Brendan A.	• Kitchel, Jonathon
Boland, Patrick V.	Fried, Rachel J.	Klotz, Jonathan J.
Brendel, Adeline Rose	Fuller, Alexandra L.	Koehler, Conrad
Brennick, Owen Scott	Garg, Neha	Kolankiewicz, Sophia R.
Brown, Asher Whiting	• Gautier, Samuel B.	Kotz, John P.
Bueno, Raul E.	Glueck, Samuel B.	Krass, Julia E.
Callaghan, Gracie	• Goodrich, Joshua M.**	Kravitz, Avery Paul
Campbell, Bryce	• Gorham, Jeffrey A.	Kumar, Rohan
Cavallaro, Jack A.	Gorman, Ethan Sean*	Levesque, Ashley Ann
Chaimberg, Benjamin N.	Goss, Elizabeth A.	Libby, Emma
Choudhury, Shankar S.	Gottsegen, Katherine	Licciardi, Matthew T.
Chow, Peter An-Chen	Grampp, Summer Alise	Lindsay, Kordell C.
Coates, Benjamin	• Gray, Taylor L.	Loftus, Tatiana M.
Connolly, Lilly T.	Greenwald, Max Martin	Lubrano, Sophia H.
Cook, Hannah R.	Grose, Samuel R.	Lukovits, Karina E.**
Cooper-Perales, Isabel	Gundermann, Christopher**	Lynch, Benjamin T**
Croitoru, Christine N.	Haedrich, Sarah*	Lyons, George
Cryans, Connor L.	Hanley, Michael	Lytle, Delaney S.
Daniell, Julia N.*	Hastings, J. Samuel	Macaulay, Julia
Davis, Elsa Dickenson	Higgerson, Sophia**	• MacCormick, Luke
Decker, Reilly James	Horiuchi, Hazuki**	Mackall, Meredith*
DeMara, Madisyn	Hutchins, Frances M.	Maguire, Autumn
DeRoy, Daniel	Jones, Sean Patrick	Mahon, Hannah D.
Dickinson, Jake Elliott*	Judd, Orrin G.	Malenka, Emma C.*
Dietz, Juliette T.*	Kahan, Noah B.	Malenka, Jacob C.

Hanover High School
Class of 2015

Marshall, James K.	Purcell, Nicholas D.	Thomas, Kathryn
Martin, Ross I.	Qiu, Richard**	Thum, Austen
McAndrew, Robert C.	Ratliff, Gavin W.	• Thurston, Parker
McFeeley, Margaret	Rebman, Danielle	Tolman, Jennifer
McNamara, John	Reed, Devin M.	Torrey, Katharine R.*
McNulty, Lillian	Reed, Hunter K.	Town, Rebecca
McPeek, Sarah J.**	Reynolds, Tobias**	Tselepidakis, Niki N.
Messersmith, Claire	Rhim, Abigail E.	Tuggle, Isabelle
Mitchell, Konrad F.	Richards-Gerngross, Serafina	Valence, Quinn N.
Morris, Julia Eugenia	Richardson, Jin'an C.	Vasconi, Alessandro
Mosenthal, Walter	Richardson, Olivia**	Wagner, Sarah A.*
Nahabedian, Delia	Roberts, Kevin T.	Waite, Samuel M.
Nagle, Isabelle Aalijah	Rollins, Tristan L.	Wallace, Joshua M.
Nichols, Amara Ashley	Rubens, Matthew	Weiss, Olivia C.*
Nolan, Joshua Hartney	Sabatelle, Courtney	Westelman, Samantha L.*
O'Brien, Patrick	Schertzer, Dena Ilana	Westling, Hollis
O'Leary, Owen P.	Seaman, Julia K.	Wilkinson, Hunter A.
O'Leary, Peter B.*	Seigne, Siobhan	Williams, Joseph K.
Olszewski, Jack Gorham	Shelton, Lucille M.	Williams, Reid G.
O'Rourke, Timothy M.	Siegel, Sarah Iris**	Wilson, Julia V.
Oseid, Emily A.	Slomiak, Max	Winter, Ethan B.
Owens, James M.	Smith, Abigail*	Wohlforth, Owen
Paquette, Alexandra L.	Smith, Erika Gove	Woloshin, Emma**
Parker-Brigham, Molly R.**	Smith, Kelsey N.	Woods, Miriam
Passow, Fletcher H.*	Snyder, Clare D.*	Yesman, Star
Paydarfar, Roya M.	Spinella, Megan D.	Young, Molly
Penfield, Susanna M.**	Spitz, Nathaniel	Yu, Zoe T.*
Pentland, Henry	Stinson, Michael M.	
Peters, Asa J.	Stout, Eloise	* <i>Magna cum Laude</i>
Pogue, Colin Henry	Strickler, Kristiana	** <i>Maxima cum Laude</i>
Polidor, Sarah	Strohbehn, Luke	• Norwich resident
Porter, Joseph R.	Taenzer, Jonas F.	
Powell, Christopher	Tashi, Pema L.	
Proom, Zachary W.*	Taylor, Nora	

Telephone Contacts

Emergency Only: Ambulance, Fire, Police	911
Non-emergency	
Ambulance	(603) 643-4123
Fire	649-1133
Police	649-1460
Game Warden	(802) 234-9933
Town Garage	649-2209
Web Page	norwich.vt.us

Office Hours / Contacts

Assessor/Listers	649-1419 ext. 110
<i>1:30- 4:30pm Mon., Wed. & Thurs.; 8:30-11:30am Tues. & Fri.</i>	
Finance Office, 8:30am to 4:30pm M-F.	649-1419 ext. 105
Fire District, 11:00am to 4:30pm Tue-Thurs. or by appointment	649-3474
Norwich Public Library	649-1184
<i>1-8pm Mon.; 10am-5:30pm Tues., Wed. & Fri.</i>	
<i>10am to 8pm Thurs.; 10am-3pm Sat.; 12-4pm Sun. (Sept-May)</i>	
Public Works, 7:00am-3:30pm M-F	649-2209
Recreation Director	649-1419 ext. 109
Town Clerk, 8:30am-4:30pm M-F	649-1419 ext. 103
Town Manager	649-1419 ext. 102
Manager Assistant, 8:30am-4:30pm M-F	649-1419 ext. 101
Town Treasurer, by appointment	649-1678
Transfer Station & Recycling Center, 8am-4:45pm Wed. & Sat.	649-1192
Planning & Zoning, 8:30am-4:30pm M-F	649-1419 ext. 4

Meeting Schedules

(At Tracy Hall unless otherwise noted. Please note that meeting dates and times may change.)

Conservation Commission	3rd Tuesday at 7:00pm
Development Review Board	1st and 3rd Thursdays at 7:00pm
Dresden School Board (at Hanover High School Library)	4th Tuesday at 7:00pm
Fire Department Training (at Fire Department)	2nd Monday at 6:30pm
Drill Night	3rd Monday at 6:30pm
FAST Squad Training	1st Monday at 6:30pm
Land Management Council	3rd Wednesday at 6:30pm
Milton Frye Nature Area Committee (at MCS Library)	1st Thursday at 3:30 pm
Norwich Energy Committee	4th Tuesday at 7:00pm
Norwich School Board (at Marion Cross School Library)	1st Wednesday at 7:00pm
Norwich Public Library Board of Trustees (at Library)	4th Monday at 7:00pm
Planning Commission	2nd and 4th Thursdays at 7:00pm
Prudential Committee/Fire District	3rd Monday at 5:30pm
Recreation Council	2nd Wednesday at 7:00pm
Selectboard	2nd and 4th Wednesdays at 6:30pm
Trails Committee (at Norwich Historical Society)	1st Wednesday at 7:00pm
Upper Valley Trails Alliance (at Howe Library)	2nd Wednesday at 5:30pm

General Information

Access from Highways: A written permit is required for any new or changed access from a property to a state or Town road. A permit is also required if the use of a private road is changed, e.g., logging road changed to a residential driveway. Permit applications are available from the Town Clerk or Zoning Office and should be submitted to the Norwich Zoning Administrator.

Zoning and Building Permits: No building construction or land development may commence, and no land or structure may be devoted to a new or changed use within the Town without a permit issued by the Norwich Zoning Administrator. Any business carried on within the home requires either a Home Business Permit or a conditional-use approval by the Development Review Board (DRB). All subdivisions require approval from the DRB. Renovations, alterations or new construction of any commercial property or residential property with multiple dwelling units may also require a construction permit from the Vermont Division of Fire Safety (802-885-8883).

On-site Sewage Disposal Systems: New or replacement sewage disposal systems require a wastewater permit issued by the Vermont Department of Environmental Conservation (802-885-8855). Construction, modification or expansion of any structure requiring a new or expanded sewage disposal system may not commence until a wastewater permit has been issued. Repairs or modifications to existing sewage disposal systems may also require a state permit.

Solid Waste Disposal: Use of the Town Transfer Station and Recycling Center is generally limited to Norwich residents. The annual windshield sticker, which costs \$15, may be obtained at the Town Clerk's Office. You pay a per-bag fee for all trash that cannot be recycled. Fees are \$3.50 per ticket purchased at the Transfer Station and \$30 for a card of 10 purchased at the Town Clerk's Office.

Permits for the landfill in Hartford, Vermont, are available at the Town Clerk's Office, together with the rules and coupons necessary for payment. Coupons cost \$4.20 each, \$42 for a card of 10, and windshield stickers cost \$20.

Pet Licenses: All dogs and wolf hybrids must be licensed annually on or before April 1 of each year. A current rabies vaccination certificate must be presented before an animal can be licensed. Regular license fees are \$9 for a neutered male or spayed female, \$13 for others. A statutory fine of one-half of the license fee will be charged for dogs licensed after April 1.

Copies of all ordinances are available or on file at the Town Clerk's Office.

The Norwich Town Manager and Selectboard thank John Aubin, Carol Edwards, Nancy Kramer, Jean Lawe, Douglas Lufkin, Bonnie Munday, and Roberta Robinson for their contributions to the preparation of this Town Report.

Town of Norwich
PO Box 376
Norwich, VT 05055

Postal Patron
Norwich, VT 05055

Dresden District Meeting
7pm Thursday, February 25, 2016
Hanover High School Auditorium

Norwich Town Meeting
7pm Monday, February 29, 2016
Tracy Hall

Voting Hours
7am to 7pm Tuesday, March 1, 2016
Tracy Hall

*Please bring this report with you to Town Meeting. You may recycle your report
at the Town Clerk's Office and at the Norwich Transfer Station*

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