

Norwich Selectboard
 Special Meeting – November 29, 2023 – 6:30 p.m.

Participation: REMOTE only Via ZOOM

ZOOM access information: <https://us02web.zoom.us/j/89116638939> Meeting ID: 891 1663 8939
 US Toll-free: 888-475-4499 (Press *9 to raise hand; Press *6 to unmute after recognized by Chair)

Welcome

1. Agenda..... Motion required.

Budget Presentations.....6:30 p.m. to 8:00 p.m.

Public Comments for Items not on the Agenda.

Action Items for motions – Introduction by the chair on items being decided, any related correspondence, public comment, SB discussion, SB action.

- None

Correspondence, AP Warrant, Minutes – SB considers each category. Public comment possible.

- None

Informational Items – Important information for which there will be no immediate action.

- None

Reports Submitted -- Reports from appointed committees, departments, or other town-related entities

submitted without comment or request for agenda time. The chair will identify such reports for the record, and the SB may or may not determine action is necessary.

- None

Discussion Items – Issues being framed for future action.

- None

Future Meeting Dates and Potential Topics

Day	Date	Meeting Type	Time & Content	Time & Content
11/29/2023	Wednesday	Special: Remote only Zoom	6:30-8:00 Budget only	No other business
12/6/2023	Wednesday	Special: Remote only Zoom	6:30-8:00 Budget – Discussion on surplus and public information sessions	No other business
12/13/2023	Wednesday	Regular: in Tracy Hall & Zoom & JAM	6:30-8:00 Budget presentation & discussion	8:00-? Other business

- Ongoing and future work
- Interim Town Manager’s Office
 - Personnel Policies – work in progress
 - H.R. structure, ID nature of assistance, scope/purpose – work in progress
 - Compensation Study – in progress
 - Budget preparation for FY 24 – in progress
- Selectboard
 - Handbook for Committees, Boards, Commissions – in progress
 - Committees: coordination with overall town priorities – beginning soon
 - Norwich/Sharon Town Line – to begin when landowners request assistance
 - Public Safety – on-going hiring
 - Financial Policies & Procedures – on-going reviews

Adjournment

A close-up photograph of grass blades covered in a fine layer of white frost. The background is a soft, out-of-focus bokeh of light blue and white, suggesting a bright, overcast day. The lighting is soft and diffused, highlighting the texture of the frost on the blades.

Q & A Slide Deck FY25 Budgeting

Town of Norwich, VT

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- Questions and Answers
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- Article Proposals
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INTRODUCTION

This is a compilation of the questions and answers taken from the department presentations in the FY25 budget meetings.



Question and Answer

Question: Can we use money from the Sidewalk Fund #27 to purchase the roadway and pedestrian safety items needed?

Answer: No. The purposes for the two funds are not the same (see below). However, the SB could put an Article to the voters to ask to move money from the Sidewalk Fund to the new Roadway and Pedestrian Safety Fund.

27 – Sidewalk Fund

Managed By: Manager DPW

Fund Type: Committed, Capital Projects

Revenue Streams: Allocations

Purpose: March 6, 2000, article 11- close the sidewalk capital fund as it is no longer being used. Passed 1312 to 82. March 7, 2006- Article 22- the development and construction of sidewalks and bike paths.

TBD – Roadway and Pedestrian Safety

Managed By: DPW- Highway Department

Fund Type: -Committed, Special Revenue

Revenue Streams: Allocations

Purpose: Article #? March 2024 – To purchase materials needed to ensure adequate safety for our roadways such as guardrails, road signs, barriers, clearing trees, straightening roads, lines of sight and the like.

Question and Answer



Question: Can we use money from the Emerald Ash Borer Fund #52 to cut down trees in various places to offset the tree removal line in the DPW operating Budget?

Answer: Only if the damage is from the Emerald Ash Borer. The purpose for this fund is very specific that the money is to be used for responses to the Emerald Ash Borer.

52 – Emerald Ash Borer Response

Managed By: Town Manager

Fund Type: - Committed, Special Revenue

Revenue Streams: Allocations

Purpose: Article 11 March 1, 2022 - Voter approved appropriations to support expenses involved in the mapping and response to the Emerald Ash Borer affected trees in the Town of Norwich.

Question: Can you elaborate on the differences between the different lease/buy options?

Highlights of Purchase Option Terms

Rental/Lease

- Contracted for the use of a specific piece of equipment
 - For a stated period of time
 - For a monthly payment
- Includes insurance to cover repairs or a replacement.
- Not all equipment is available
- No right to purchase
- Provides opportunity to “use” equipment for short term projects at minimal cost.

Capital Lease

- Contracted for the use of a specific piece of equipment
 - For a stated period of time
 - For a monthly payment
 - Includes a financing charges
- Insurance to cover some repairs during the lease period
- Not all equipment is available
- Buyout option available
- Provides opportunity to obtain equipment without the large upfront payments

Purchase Outright

- Purchase order for a specific piece of equipment
 - Order equipment to our specifications
 - Quoted price remains in effect with deposit
 - Lead times vary widely, often 1-2 years
 - Deposits typically required with order often 25-50% of the cost
- Owner pays all insurance and repairs

Sample Capital Lease

Financing Quote # 103222

October 30, 2023

Municipality: Town of Norwich
 Dealer: Colonial Municipal Group

Ford Credit Municipal Finance is pleased to provide the following quote for your consideration.
 Expiration Date: 12/29/2023

Description	Unit Price
2023 Chevrolet Tahoe	\$53,358.07
2023 Chevrolet Tahoe	\$59,849.55

Total Asset Cost	\$113,207.62
Underwriting Fee	\$545.00
Amount Financed	\$113,752.62
Number of Payments	5
Payment Timing	Annual
Rate	9.39%
Payment Amount	\$27,005.64

This quote was prepared assuming the lease qualifies for Federal Income Tax Status for Ford Credit Company LLC under Section 103 of the IRS Code and is not a commitment by Ford Credit Municipal Finance. Financing is subject to credit review.

Thank you for the opportunity to provide this quote. If you have any questions, need additional options, or would like to proceed with the application process, please contact by using the information below.

Proposed Articles

Wording and values shown in the proposed articles are drafts. All final verbiage and amounts will be completed by the selectboard for presentation to the voters in the town report.



Capital Fund Surplus Infusion Article Requests

Fund 6- Fire Apparatus

Shall the voters approve the use of \$300,000 of the current surplus to fund the Fire Apparatus Fund- #06?

Fund- 8- Highway Garage

Shall the voters approve the use of \$200,000 of the current surplus to fund the Highway Garage Fund #8?

Fund 13- Tracy Hall Fund

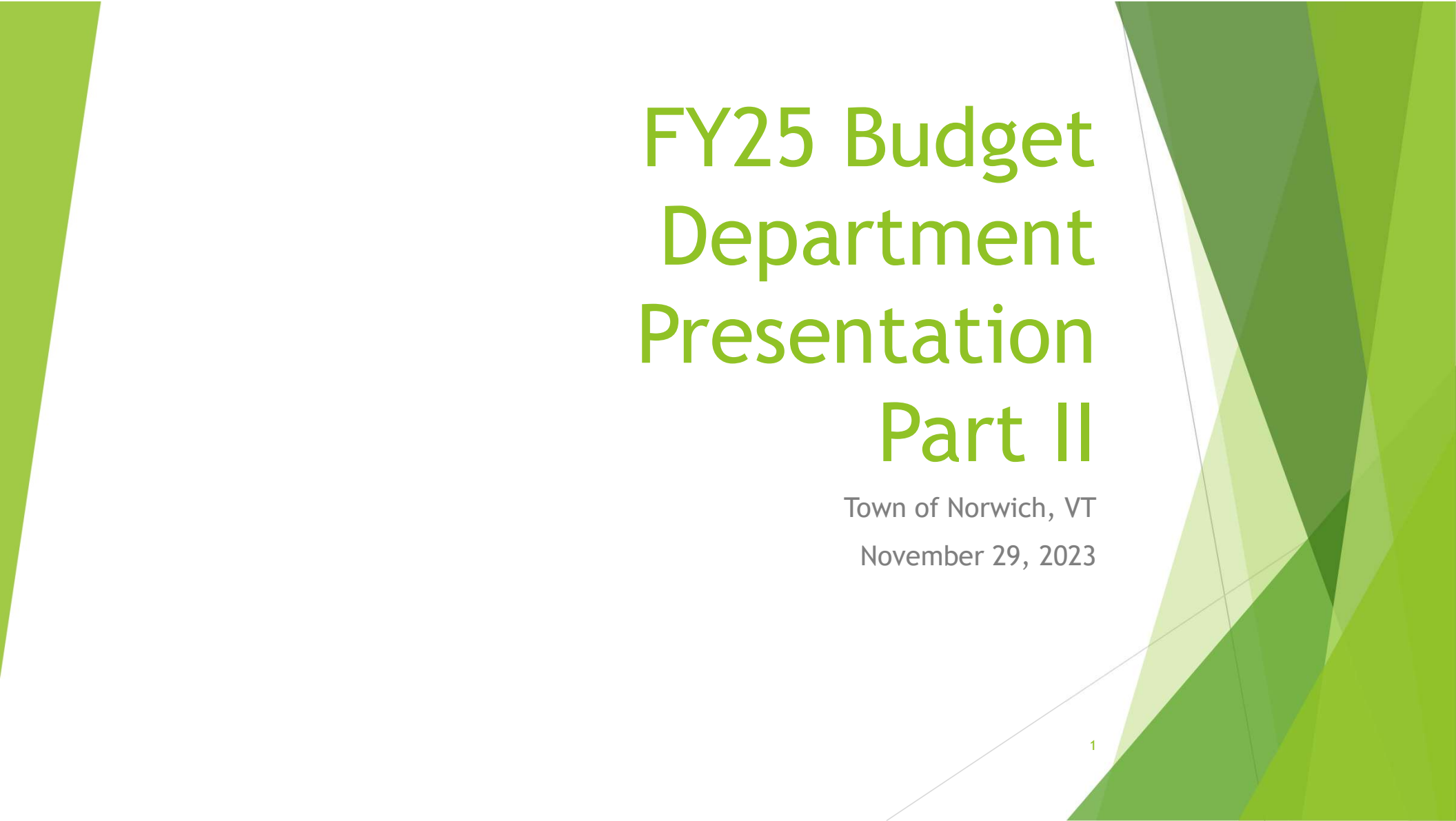
Shall the voters approve the use of \$500,000 of the current surplus to fund the Tracy Hall Fund - #13 for improvements to Tracy Hall developed during the current planning stage?

Fund 50-Unanticipated Expenses and Emergency Reserve

Shall the voters approve the use of \$_____ of the current surplus to fund bring the Unanticipated Expenses and emergency reserve balance to 12-16% of the operating budget?

Funds to Transact by Article Requests

Fund 25- Fire Department Apparatus Bay	Fund- 16- Recreation Fund- Dam	Fund# TBD – Culverts Fund	Fund# TBD – Roadway and Pedestrian Safety?
<p>Shall the voters approve the change in the title and purpose of fund 25 to be “Fire Department Apparatus Bay” with the purpose “to be used for the repairs, replacement and maintenance of the Apparatus Bay and its mechanical equipment?</p>	<p>Shall the voters approve the movement of all remaining money in Fund 16-Recreation Fund- Dam to Fund 05- Recreation Facilities and Improvements and the closure of Fund 16?</p>	<p>Shall the voters approve the creation of a Culverts Fund to allocate and track expenses related to the purchase, repair, and replacement of culverts in the Town’s jurisdiction?</p>	<p>Shall the voters approve the creation of a Roadway and Pedestrian Safety Fund to purchase materials needed to ensure adequate safety for our roadways such as guardrails, road signs, barriers, clearing trees, straightening road, lines of sight and the like?</p>



FY25 Budget Department Presentation Part II

Town of Norwich, VT
November 29, 2023

Agenda

- ▶ Budget Reviews & Overviews by Department
- ▶ Recreation Dept (10 Minutes)
 - ▶ Brie Swenson
- ▶ Town Manager (20 Minutes)
 - ▶ Brennan Duffy
 - ▶ Town Administration
 - ▶ General Administration
 - ▶ Tracy Hall
 - ▶ Planning & Zoning
- ▶ Finance Dept (10 Minutes)
 - ▶ Barrie Rosalinda
- ▶ Town Clerk, BSA and SM (10 Minutes)
 - ▶ Lily Trajman
- ▶ Listers (10 Minutes)
 - ▶ Cheryl Lindberg

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- ▶ Reviews & Overviews by Department
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- ▶ Conservation Commission
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- ▶ Town Clerk's Departments
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- ▶ Listers' Office
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Review- Increase percentages

- The FY25 Budget increase without the monetary articles is 15.84%
- The budget increase without the Capital allocations is 6.55%
- Of the 6.55% increase, 6.41% is related to salaries and benefits
- Operating budget increase without capital allocations or salary and Benefits is 0.14% for a flat budget increase.
- Capital allocation increases account for 9.29% of the total budget increase without considering any surplus spending.

Review- Budget Summary

Salary and Benefits Summary

Salary and Benefits	Exhibit 1				
Department Summary	FY24 Budget	FY25 Budget	Change \$	% change	Cost
Town Compilation					
Salaries	\$ 1,902,754	\$ 1,977,641	\$ 74,888	3.94%	\$ 0.00985
Payroll Taxes	\$ 145,561	\$ 151,290	\$ 5,729	3.94%	\$ 0.00075
Benefits	\$ 478,520	\$ 559,825	\$ 81,305	16.99%	\$ 0.01070
Salary & Benefits Grand Totals	\$ 2,526,834	\$ 2,688,756	\$ 161,922	6.41%	\$ 0.02131

Capital Allocations

Budget without Capital Expenses	Exhibit 2				
Department Summary	FY24 Budget	FY25 Budget	Change \$	% change	Cost
Town Compilation					
Total Dept Budget	\$ 5,522,127	\$ 6,396,740	\$ 874,614	15.84%	\$ 0.11508
Capital Allocations- Equipment	\$ 267,001	\$ 609,500	\$ 342,499	128.28%	\$ 0.04507
Capital Allocations- Infrasfracture	\$ 185,000	\$ 385,000	\$ 200,000	108.11%	\$ 0.02632
Budget w/o Capital Allocations	\$ 5,070,126	\$ 5,402,240	\$ 332,114	6.55%	\$ 0.04370

Review- Surplus Funds

- After public meetings in the spring of 2023, using the Federal guidelines and guidance from VLCT the ARPA money was used to offset Salaries in FY23 creating a budget surplus in FY23. There is no APRA money to be earmarked, only surplus money.
- The surplus/deficit fund balance changes every year based on the Town's bottom line at the end of each year.
- At the end of FY23, the unaudited surplus fund balance is estimated to be \$1.8M.

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	UNAUDITED 6/30/2023
Balances						
General Fund Bal Unrestricted	1,228,378	(1,233,213)	(319,304)	860,620	1,259,643	738,288
Current Year	(2,461,591)	911,376	1,180,019	439,349	(521,355)	1,072,065
Balance at Year End	(1,233,213)	(321,836)	860,715	1,299,968	738,287	1,810,353

Review- Calculations for “A Sum”

- The average increase of FY23 and FY24 was \$370,631.
- If we buy down the increase in FY25 in the amount of \$500,000, then the FY25 increase would be \$372,903.
- The 3-year average would be \$371,388.
- The over all budget increase is approx. 6.75% which is close to the Salary and benefits increase of 6.41%. This provides a relatively flat budget for costs over which we have some “control.”

FY25 Budget Compare to FY24 Budget	FY23	FY24	FY25	FY25 w/ Infusion	
Total Town Expenditures-cost of \$76,000/100	0.652	0.727	0.8417	0.7759	
TTL Town Exp \$ Change	178,008	563,253	\$ 874,614	\$ 374,614	
TTL town % increase w/ monetary articles	3.85%	11.11%	15.17%	6.80%	
TTL town % increase w/o monetary articles	3.72%	11.36%	15.84%	6.78%	
				500,000	Infusion amount

Overall Slide Notes

Budget Slides - Color Key

- ▶ Color coding in column 1
 - ▶ Blue- New Lease expense lines
 - ▶ Bright Green- Capital Funds
 - ▶ Yellow - Non-Capital Funds
- ▶ Color Coding in column 4
 - ▶ Peach- above the 9% increase
 - ▶ Various- Dept talking points

Capital Expenditure Slides

- ▶ 5 Year projections are shown FY25-FY29
- ▶ When possible, given the space on the page, the entire list of assets has been shown.
- ▶ Assets slated for replacement within the 5-year projection are all included
- ▶ Fund Balances do not include interest earned

Department Expense Summary

Department Expense Summary	FY 24 Approved	FY25 Budget Request	FY25 Budget Change	Dept % TTL Budget	Dept Tax Rate (cents)	Increase Amount	Fractional Increase
TOWN ADMINISTRATION	\$ 469,632	\$ 526,375	12.08%	8.23%	0.0578	\$ 56,744	6.26%
BCA/BOA	\$ 985	\$ 1,163	18.10%	0.02%	0.0001	\$ 178	0.02%
STATUTORY MEETINGS	\$ 9,575	\$ 10,438	9.02%	0.16%	0.0011	\$ 863	0.10%
TOWN CLERK	\$ 196,729	\$ 231,977	17.92%	3.63%	0.0255	\$ 35,249	3.89%
FINANCE	\$ 235,584	\$ 253,896	7.77%	3.97%	0.0279	\$ 18,312	2.02%
GENERAL ADMINISTRATION	\$ 65,800	\$ 66,157	0.54%	1.03%	0.0073	\$ 357	0.04%
LISTER	\$ 112,890	\$ 107,313	-4.94%	1.68%	0.0118	\$ (5,577)	-0.62%
PLANNING	\$ 160,331	\$ 192,670	20.17%	3.01%	0.0212	\$ 32,339	3.57%
RECREATION	\$ 335,865	\$ 344,848	2.67%	5.39%	0.0379	\$ 8,982	0.99%
PUBLIC SAFETY FACILITY	\$ 36,062	\$ 37,447	3.84%	0.59%	0.0041	\$ 1,385	0.15%
POLICE	\$ 746,344	\$ 865,261	15.93%	13.53%	0.0950	\$ 118,917	13.12%
FIRE/FAST	\$ 526,236	\$ 590,242	12.16%	9.23%	0.0648	\$ 64,006	7.06%
EMERGENCY MGMT.	\$ 47,910	\$ 49,274	2.85%	0.77%	0.0054	\$ 1,364	0.15%
CONSERVATION COMMISSION	\$ 8,500	\$ 8,500	0.00%	0.13%	0.0009	\$ -	0.00%
PUBLIC WORKS	\$ 2,206,984	\$ 2,692,478	22.00%	42.09%	0.2957	\$ 485,494	53.57%
LONG TERM DEBT	\$ 167,400	\$ 215,743	28.88%	3.37%	0.0237	\$ 48,343	5.33%
TAXES	\$ 3,000	\$ 3,000	0.00%	0.05%	0.0003	\$ -	0.00%
INSURANCES	\$ 192,300	\$ 199,958	3.98%	3.13%	0.0220	\$ 7,658	0.85%
TOWN TOTAL	\$ 5,522,127	\$ 6,396,740	15.84%	100.00%	0.7024	\$ 874,614	96.51%
OUTSIDE APPROPRIATIONS	\$ 450,560	\$ 482,168	7.02%		0.0626	\$ 31,609	3.49%
TOTAL	\$ 5,972,686	\$ 6,878,908	15.17%		0.765	\$ 906,222	9 100.00%

Budget Totals by Department

Budget without Capital Expenses					
Department Summary	FY24 Budget	FY25 Budget	Change \$	% change	Cost
TOWN ADMIN & GENERAL ADMIN					
Total Budget	\$ 535,432	\$ 592,532	\$ 57,100	10.66%	\$ 0.00751
Capital Allocations- TA	\$ -	\$ -	\$ -	0.00%	\$ -
Capital Allocations- GA	\$ 15,000	\$ -	\$ (15,000)	-100.00%	\$ (0.00197)
<i>Budget w/o Capital Allocations</i>	\$ 520,432	\$ 592,532	\$ 72,100	13.85%	\$ 0.00949
TOWN CLERK w/BCA and Statutory Meeting					
Total Budget	\$ 207,289	\$ 243,579	\$ 36,290	17.51%	\$ 0.00478
Capital Allocations (Town Clerk Equipmt)	\$ 0	\$ 20,000	\$ 20,000	4877948.78%	\$ 0.00263
			\$ -	0.00%	\$ -
<i>Budget w/o Capital Allocations</i>	\$ 207,288	\$ 223,579	\$ 16,290	7.86%	\$ 0.00214
FINANCE w/ Debt, Tax and Insurance					
Total Budget	\$ 598,284	\$ 675,057	\$ 76,772	12.83%	\$ 0.01010
Capital Allocations	\$ -	\$ -	\$ -	0.00%	\$ -
			\$ -	0.00%	\$ -
<i>Budget w/o Capital Allocations</i>	\$ 598,284	\$ 675,057	\$ 76,772	12.83%	\$ 0.01010
BOARD OF LISTERS					
Total Budget	\$ 112,890	\$ 107,313	\$ (5,577)	-4.94%	\$ (0.00073)
Capital Allocations	\$ -	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	\$ -	0.00%	\$ -
<i>Budget w/o Capital Allocations</i>	\$ 112,890	\$ 107,313	\$ (5,577)	-4.94%	\$ (0.00073)
Planning and Zoning					
Total Budget	\$ 160,331	\$ 192,670	\$ 32,339	20.17%	\$ 0.00426
Capital Allocations	\$ -	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	\$ -	0.00%	\$ -
<i>Budget w/o Capital Allocations</i>	\$ 160,331	\$ 192,670	\$ 32,339	20.17%	\$ 0.00426
RECREATION DEPARTMENT					
Total Budget	\$ 335,865	\$ 344,848	\$ 8,982	2.67%	\$ 0.00118
Capital Allocations	\$ 10,000	\$ 90,000	\$ 80,000	799.98%	\$ 0.01053
	\$ -	\$ -	\$ -	0.00%	\$ -
<i>Budget w/o Capital Allocations</i>	\$ 325,865	\$ 254,848	\$ (71,017)	-21.79%	\$ (0.00934)

Budget Totals by Department Salary and Benefits

Salary and Benefits Department Summary	FY24 Budget	FY25 Budget	Change \$	% change	Cost
TOWN ADMINISTRATION					
Salaries	\$ 197,531	\$ 241,898	\$ 44,367	22.46%	\$ 0.00584
Payroll Taxes	\$ 15,111	\$ 18,505	\$ 3,394	22.46%	\$ 0.00045
Benefits	\$ 59,095	\$ 77,895	\$ 18,800	31.81%	\$ 0.00247
<i>Dept Totals</i>	<i>\$ 271,738</i>	<i>\$ 338,298</i>	<i>\$ 66,560</i>	<i>24.49%</i>	<i>\$ 0.00876</i>
TOWN CLERK					
Salaries	\$ 130,788	\$ 129,727	\$ (1,061)	-0.81%	\$ (0.00014)
Payroll Taxes	\$ 10,005	\$ 9,924	\$ (81)	-0.81%	\$ (0.00001)
Benefits	\$ 44,165	\$ 54,772	\$ 10,606	24.02%	\$ 0.00140
<i>Dept Totals</i>	<i>\$ 184,958</i>	<i>\$ 194,423</i>	<i>\$ 9,464</i>	<i>5.12%</i>	<i>\$ 0.00125</i>
FINANCE DEPARTMENT					
Salaries	\$ 146,443	\$ 153,404	\$ 6,960	4.75%	\$ 0.00092
Payroll Taxes	\$ 11,203	\$ 11,735	\$ 532	4.75%	\$ 0.00007
Benefits	\$ 39,613	\$ 34,297	\$ (5,316)	-13.42%	\$ (0.00070)
<i>Dept Totals</i>	<i>\$ 197,259</i>	<i>\$ 199,436</i>	<i>\$ 2,177</i>	<i>1.10%</i>	<i>\$ 0.00029</i>
BOARD OF LISTERS					
Salaries	\$ 31,500	\$ 31,500	\$ -	0.00%	\$ -
Payroll Taxes	\$ 2,410	\$ 2,410	\$ -	0.00%	\$ -
Benefits	\$ -	\$ -	\$ -	0.00%	\$ -
<i>Dept Totals</i>	<i>\$ 33,910</i>	<i>\$ 33,910</i>	<i>\$ -</i>	<i>0.00%</i>	<i>\$ -</i>
Planning and Zoning					
Salaries	\$ 117,404	\$ 124,112	\$ 6,708	5.71%	\$ 0.00088
Payroll Taxes	\$ 8,981	\$ 9,495	\$ 513	5.71%	\$ 0.00007
Benefits	\$ 16,886	\$ 34,300	\$ 17,414	103.13%	\$ 0.00229
<i>Dept Totals</i>	<i>\$ 143,271</i>	<i>\$ 167,907</i>	<i>\$ 24,636</i>	<i>17.20%</i>	<i>\$ 0.00324</i>
RECREATION DEPARTMENT					
Salaries	\$ 115,994	\$ 100,555	\$ (15,439)	-13.31%	\$ (0.00203)
Payroll Taxes	\$ 8,874	\$ 7,692	\$ (1,181)	-13.31%	\$ (0.00016)
Benefits	\$ 27,954	\$ 7,757	\$ (20,197)	-72.25%	\$ (0.00266)
<i>Dept Totals</i>	<i>\$ 152,821</i>	<i>\$ 116,005</i>	<i>\$ (36,816)</i>	<i>-24.09%</i>	<i>\$ (0.00484)</i>

Non-Capital Fund Allocation Summary

Many of the Departments reporting tonight do not have capital funds, but these are the departments that manage all the non-capital funds.

Department Designated Fund Requests									
Dept	Designated funds	Fund #	FY23 Budg	FY24 Budg	FY25 Budget	Change \$	% change	Cost	
TM	DES FUND-FACILITIES STUDY (Fund 28)	28	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
TM	DES FUND-CITIZEN ASSISTANCE (Fund 33)	33	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
TM	DES FUND- MAIN STREET FLAGS (#37)	37	\$ -	\$ 0	\$ 500	\$ 500	99.95%	\$ 0.0001	
TC	DES FUND-RECORD RESTORATION (Fund 45)	45	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%	\$ -	
Lst	DESIGNATED FUND REAPPRAISAL (Fund 12)	12	\$ 50,000	\$ 35,000	\$ 40,000	\$ 5,000	12.50%	\$ 0.0007	
TM	CLIMATE EMERGENCY FUND #48	48	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
TM	ASH BORER REMEDIATION FUND #52	52	\$ 10,000	\$ -	\$ -	\$ -	0.00%	\$ -	
TM	Operational Performance Fund #51	51	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
TM	Unanticipated Exp/Emergency Fund	50	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	
Non-Capital Funds Total			\$ 60,000	\$ 40,000	\$ 45,500	5,500	12.09%	0.0007	

Conservation Commission

DESCRIPTION	FY 23 ACTUAL		Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
	Unaudited	FY24 Budget			
CONSERVATION COMM.					
PRINTING	-	-	\$ -	\$ -	0.00%
OFFICE SUPPLIES & EMAIL	-	-	\$ -	\$ -	0.00%
DUES/MTGS/EDUC	\$ -	\$ 200	Please delete "EDUC" from the Description	\$ 200	0.00%
SPKRS/PUBLIC INFO / GEN'L PUBLIC EDUCATION	\$ 250	\$ 1,250		\$ 1,250	0.00%
PUBLICITY / OUTDOOR STUDENT PROGRAMS - LEEEP	\$ 2,100	\$ 750	Please delete "PUBLICITY" from the Description	\$ 750	0.00%
TRAILS	\$ 2,390	\$ 1,800	An additional \$2k for two trail bridges needing replacement?	\$ 1,800	0.00%
WATER QUAL MONIT	\$ -	\$ -		\$ -	0.00%
MILT FRYE NATURE AREA	\$ 924	\$ 1,500		\$ 1,500	0.00%
NATRL RESRCS INVEN	\$ 490	\$ 1,000		\$ 1,000	0.00%
PROJECT RESTORATION / NATURAL RES. PROJS.	\$ 1,449	\$ 2,000		\$ 2,000	0.00%
WOMAN'S CLUB GRANT	\$ 799	\$ -		\$ -	0.00%
TOTAL	\$ 8,402	\$ 8,500	\$ -	\$ 8,500	0.00%

Recreation Department - Administration

Note: the summary slides do not reflect the line-item reductions to remove the Rec Admin Asst and subsequent other line-item changes resulting from the elimination of this position.

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
RECREATION DEPARTMENT					
RECREATION ADMINISTRATION					
RECREATION DIR WAGE	\$ 77,712	\$ 74,280		\$ 74,555	0.37%
RECREATION ADMIN ASST	\$ -	\$ 41,714	PT Position, no benefits	\$ -	-100.00%
FICA TAX	\$ 5,219	\$ 7,192		\$ 4,622	-35.72%
MEDI TAX	\$ 1,220	\$ 1,682		\$ 1,081	-35.72%
HEALTH INS	\$ 400	\$ 17,729		\$ -	-100.00%
DISABILITY/LIFE INSUR	\$ 738	\$ 1,511		\$ 800	-47.05%
DENTAL INSURANCE	\$ 84	\$ 884		\$ -	-100.00%
VT RETIREMENT	\$ 5,092	\$ 7,830		\$ 5,219	-33.34%
TELEPHONE	\$ 956	\$ 1,075		\$ 1,116	3.84%
POSTAGE	\$ 12	\$ 50		\$ 52	3.84%
ADVERTISING	\$ 76	\$ 245		\$ 254	3.84%
PRINTING	\$ -	\$ 80		\$ 83	3.84%
DUES/MTGS/EDUC	\$ -	\$ 1,400		\$ 1,454	3.84%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE EQUIPMENT	\$ -	\$ 55		\$ 57	3.84%
MILEAGE REIMBURSEMENT	\$ 64	\$ 275		\$ 286	3.84%
OFFICE SUPPLIES	\$ -	\$ 225		\$ 234	3.84%
TOTAL ADMINISTRATION	\$ 91,572	\$ 156,226	\$ -	\$ 89,814	-42.51%

Recreation Department - Programs, Facilities, Funds

DESCRIPTION	FY 23 ACTUAL	FY24 Budget	Pass 1 Notes	FY25	FY25 Budget
	Unaudited			Budget Request	Change
RECREATION PROGRAMS					
INSTRUCTOR/Contractor FEE	\$ 14,564	\$ 25,000	request to change GL name to Contractor	\$ 20,000	-20.00%
COACHING MATERIALS	\$ 500	\$ 800		\$ 831	3.84%
TEE SHIRT/HAT	\$ 2,507	\$ 3,000		\$ 3,115	3.84%
EQUIPMENT	\$ 5,386	\$ 6,500		\$ 6,750	3.84%
PROGRAM WAGE	\$ 27,506	\$ 60,000		\$ 42,000	-30.00%
REFEREE/UMPIRE	\$ 6,552	\$ 5,500		\$ 7,000	27.27%
TOURNAMENT FEES	\$ 535	\$ 2,500		\$ 1,500	-40.00%
REGISTRATION FEES (MYREC)	\$ 6,924	\$ 6,000		\$ 6,230	3.84%
M.CROSS SCHOOL RENTAL FEE	\$ 18,730	\$ 17,500		\$ 18,500	5.71%
SPECIAL EVENTS /SUPPLIES	\$ 229	\$ 2,500		\$ 2,000	-20.00%
FICA	\$ 1,541	\$ 5,270		\$ 5,004	-5.05%
MEDI	\$ 360	\$ 1,233		\$ 1,170	-5.08%
UV RAPIDS	\$ -	\$ -		\$ -	0.00%
UNIFORM	\$ 1,634	\$ 1,500		\$ 1,558	3.84%
TOTAL RECREATION PROGRAMS	\$ 86,967	\$ 137,303	\$ -	\$ 115,658	-15.76%
RECREATION FACILITIES					
REC FIELD CARE	\$ 699	\$ 11,256		\$ 7,200	-36.03%
HUNTLEY LINE MARKING	\$ 178	\$ 5,500		\$ 5,500	0.00%
PORTABLE TOILET	\$ 3,079	\$ 3,200	Increase in price from K&R	\$ 3,500	9.38%
ICE RINK	\$ 2,727	\$ 3,500	Off cycle year - recycling FY24 liner	\$ 800	-77.14%
REPAIRS & MAINT	\$ 563	\$ 2,680		\$ 2,500	-6.72%
WATER USAGE	\$ 424	\$ 450		\$ 467	3.84%
WOMEN'S CLUB GRANT	\$ -	\$ 5,500		\$ 5,500	0.00%
MAHHC PREVENTION GRANT (100% Pass Thru Grant)	\$ -	\$ -		\$ -	0.00%
VT REC RESTART GRANT (COVID-related assistance)	\$ -	\$ -		\$ -	0.00%
SITE WORK	\$ -	\$ 250		\$ 260	3.84%
SUMMER MATTERS FOR ALL GRANT	\$ -	\$ -		\$ -	0.00%
KING AUTHOR GRANT	\$ -	\$ -		\$ -	0.00%
DESIGNATED FUND REC FACILITY&IMPROV (Fund 05)	\$ -	\$ 0		\$ 15,000	5999900.00%
DESIGNATED FUND-T COURTS (Fund 17)	\$ 10,200	\$ 10,000		\$ 75,000	650.00%
TOTAL RECREATION FACILITIES	\$ 17,870	\$ 42,336	\$ -	\$ 115,727	173.35%
RECREATION TOTAL	\$ 196,409	\$ 335,865	\$ -	\$ 321,198	-4.37%

Revenue Reduction

- Programs Changed to Rental Fees
 - Yoga
- Programs Reduced/Dropped
 - After School Program
 - Summer Camp (2 weeks cut & average staff cut)
 - Evening Adult Staffed Programs

	FY 21	FY 22	FY23	FY24	FY 25	FY25/FY24
	ACTUAL	ACTUAL Unaudited	Actual Unaudited	Budget Projection	Budget Projection	% CHANGE
SERVICE FEE REVENUE						
TRACY HALL RENTAL FEE	\$ 180	\$ 2,531	\$ 4,910	\$ 3,500	\$ 4,000	14.29%
RECREATION PROGRAM FEES	\$ 88,249	\$ 128,827	\$ 106,716	\$ 155,000	\$ 115,000	-25.81%
MISCELLANEOUS REVENUE						
RECREATION DEPT	\$ 5,205	\$ 672	\$ -	\$ -	\$ -	0.00%
Recreation Department Revenue	\$ 93,634	\$ 132,030	\$ 111,626	\$ 158,500	\$ 119,000	-24.92%

Recreation Department - Capital Expenses

Not shown is Fund 16-Recreation Dam. We recommend an Article to transfer the remaining funds (\$5) to Fund 05- Rec Facility & Improv. and close fund 16.

			TOWN OF NORWICH					
			Replacement Schedule					
			2024	2025	2026	2027	2028	2029
Department & Asset Tag	Fund & Capital Expenses	Fund Activity & Replacement info						
Recreation Dept	Fund 05- Recreation Facility & Impr Fund	Estimated Fund Balance 6/30/2022						
	Buildings Improvements/Equipment	Additions- Appropriations	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$12,000
		Additions- Donations/Other			\$44,000	\$5,000		
		Estimated Fund Balance 6/30	\$ 24,428	\$ 39,428	\$ 8,826	\$ 28,826	\$ (1,174)	\$ 10,826
IMPRO-PLAY	REC-PLAYGROUND	est. life 20-25 year (GameTime)			\$82,522			
IMPRO-PLYH	CEDAR PLAYHOUSE @ HUNTLEY MEAD	est. life 25-30 year (vt. Carriage Shed)			\$7,080			
IMPRO-STRS	REC-STAIRS AT HUNTLEY MEADOW	Stone steps						
IMPRO-WSTR	WOODEN STAIR AT HUNTLEY MEADOW	Staircase						
IMPRO-SIDE	SIDEWINDER PLAYGROUND EQUIPMEN	*discontinued item - new structure cost reflected						
REC-21PLAY	Playground	est. life 10-15yr (Natural Playgrounds)						
REC-PLYGRD	Playground 2021	duplicate of Rec-21play						
	Girard Baseball Field	\$17000 (est. life 10year)	\$17,000					
	Softball Field	\$17000 (est. life 10year)	\$17,000					
	Trail Groomer	(machine retired FY23 - replacement)					\$45,000	
Recreation Dept	Fund 17- Recreation Fund- Tennis Courts	Estimated Fund Balance 6/30/2022						
	Infrastructure	Additions- Appropriations	\$10,000	\$75,000	\$10,000	\$10,000	\$10,000	\$10,000
		Additions- Donations/Other		\$75,000				
		Additions- Grants		\$150,000				
		Estimated Fund Balance 6/30	\$ 9,799	\$ 309,799	\$ 19,799	\$ 29,799	\$ 39,799	\$ 49,799
IMPRO-27AC	20-148. HUNTLEY MDWS -TENN COURT	Retired in March 2023	\$33,920		\$300,000			

Town Manager Dept - Town Administration Expenses

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
TOWN ADMINISTRATION					
SELECTBOARD STIPEND	\$ 2,500	\$ 2,500		\$ 2,500	0.00%
TOWN MANAGER WAGE	\$ 197,368	\$ 103,997	B Duffy Contract SB Approved	\$ 144,800	39.23%
Assistant Town Manager Wage		\$ 66,461	New GL account to be created	\$ 69,339	4.33%
TREASURER STIPEND	\$ 1,750	\$ 1,750		\$ 1,800	2.86%
ADMIN ASSIST WAGE	\$ 63,780	\$ 22,823		\$ 23,459	2.78%
ADMIN ASSIST OT	\$ -	\$ -		\$ -	0.00%
FICA TAX	\$ 16,241	\$ 12,247		\$ 14,998	22.46%
MEDI TAX	\$ 3,798	\$ 2,864		\$ 3,508	22.46%
HEALTH INSUR	\$ 37,611	\$ 43,087		\$ 58,292	35.29%
DISABILITY/LIFE INSURANCE	\$ 892	\$ 1,857		\$ 1,824	-1.76%
DENTAL INSURANCE	\$ 579	\$ 1,105		\$ 1,147	3.83%
VT RETIREMENT	\$ 17,150	\$ 13,046		\$ 16,632	27.48%
PROFESSIONAL SERVICES	\$ 8,568	\$ 18,000		\$ 18,691	3.84%
CONTRACTED SERVICES	\$ 30,670	\$ -		\$ -	0.00%
LEGAL	\$ 183,467	\$ 95,000		\$ 100,000	5.26%
VLCT MEMBERSHIP	\$ 4,046	\$ 5,863		\$ 6,088	3.84%
TOWN REPORT	\$ 4,046	\$ 4,000		\$ 4,154	3.84%
TELEPHONE	\$ 561	\$ 800		\$ 831	3.84%
T MNGR CELL PHONE	\$ 944	\$ 1,500		\$ 1,558	3.84%
T MNGR RECRUITMENT	\$ -	\$ 30,000		\$ -	-100.00%
T MNGR RELOCATION EXPENSE	\$ -	\$ 0	BD SB approved	\$ 10,000	3999900.00%
POSTAGE	\$ 56	\$ 100		\$ 104	3.84%
ADVERTISING	\$ 2,149	\$ 3,000		\$ 3,115	3.84%
PRINTING	\$ -	\$ -		\$ -	0.00%
MILEAGE	\$ 182	\$ 200		\$ 208	3.84%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE SUPPLIES	\$ 1,768	\$ 2,000		\$ 2,077	3.84%
OFFICE EQUIP	\$ 290	\$ 1,000		\$ 1,038	3.84%
DUES/MTS/EDUC	\$ 1,105	\$ 3,000	BD Training ~\$2000	\$ 4,000	33.33%
SB COMMITTEE EXPENSES	\$ 118	\$ 500		\$ 519	3.84%
ENERGY COMMITTEE GRANT	\$ -	\$ -		\$ -	0.00%
ENERGY COMMITTEE	\$ 722	\$ 1,760		\$ 1,828	3.84%
EVCS GRANT	\$ -	\$ -		\$ -	0.00%
NEGRASS GRANT	\$ -	\$ -		\$ -	0.00%
Treasurer's Training/ Dues/Conferences/Expenses		\$ 0	new expense line	\$ 1,000	3999900.00%
Regional Energy Coordinator	\$ -	\$ 30,670		\$ 31,848	3.84%
DES FUND-FACILITIES STUDY (Fund 28)	\$ -	\$ -		\$ -	0.00%
DES FUND-CITIZEN ASSISTANCE (fund 33)	\$ -	\$ -		\$ -	0.00%
DES FUND - CLIMATE EMERGENCY (Fund 48)	\$ -	\$ -		\$ -	0.00%
DES FUND- MAIN STREET FLAGS (#37)		\$ 0	New GL account to be created	\$ 500	199900.00%
MISCELLANEOUS	\$ 3,581	\$ 500		\$ 519	3.84%
BUSINESS E-MAIL COMPROMISES (BEC'S)	\$ -	\$ -	18	\$ -	0.00%
TOTAL TOWN ADMIN	\$ 583,944	\$ 469,632		\$ 526,375	12.08%

Town Manager Dept - General Administration Expenses

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
GENERAL ADMINISTRATION					
TELEPHONE	\$ 496	\$ 650		\$ 675	3.84%
POSTAGE METER RENTAL	\$ 638	\$ 750		\$ 779	3.84%
POSTAGE	\$ 3,973	\$ 4,300		\$ 4,465	3.84%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE SUPPLIES	\$ 755	\$ 1,300		\$ 1,350	3.84%
PHOTOCOPIER	\$ 1,695	\$ 1,700		\$ 1,765	3.84%
REMOTE MEETING SERVICES	\$ 6,550	\$ 0		\$ 6,500	2599900.00%
COMPUTER SOFTWARE	\$ -	\$ -		\$ -	0.00%
COMPUTER EQUIPMENT	\$ 4,363	\$ 1,500		\$ 5,000	233.33%
WEB SITE SUPPORT	\$ 541	\$ 600		\$ 623	3.84%
SERVER MAINTENANCE	\$ 44,150	\$ 40,000		\$ 45,000	12.50%
DESIGNATED FUND EQUIPMENT (Fund 14)	\$ 15,000	\$ 15,000	based on Capital plan	\$ -	-100.00%
TOTAL GENERAL ADMIN	\$ 78,160	\$ 65,800	\$ -	\$ 66,157	0.54%

General Administration - Capital Expenses

			TOWN OF NORWICH					
			Replacement Schedule					
			2024	2025	2026	2027	2028	2029
Department & Asset Tag	Fund & Capital Expenses	Fund Activity & Replacement info						
Town Mngr	Fund 14- General Admin Fund	Estimated Fund Balance 6/30/2022						
	Equipment	Additions-Allocations	\$15,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000
		Estimated Fund Balance 6/30	\$120,894	\$108,894	\$103,894	\$98,894	\$93,894	\$88,894
IMPRO-BAND	BANDSTAND	?						
EVCS	ELECTRIC VEHICLE CHARGING STATION	?						
GA-22CMPTR	Computers- General Admin 2022	Not Cap Expenses but annual		\$12,000	\$10,000	\$10,000	\$10,000	\$10,000
GA-22COMP	Computer Supplies and Services	replacements will come from this fund						

Town Manager Dept- Tracy Hall Expenses

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
TRACY HALL					
WATER USAGE	\$ 714	\$ 900		\$ 935	3.89%
ELECTRICITY	\$ 13,127	\$ 18,192		\$ 18,891	3.84%
HEATING	\$ 15,869	\$ 18,750		\$ 19,470	3.84%
ALARM MONITORING	\$ 119	\$ 1,300		\$ 1,350	3.84%
ELEVATOR MAINT	\$ 4,307	\$ 3,300		\$ 3,427	3.84%
CUSTODIAN PAGER	\$ -	\$ 750		\$ 779	3.84%
BUILDING SUPPLIES	\$ 2,801	\$ 4,300		\$ 4,465	3.84%
REPAIRS & MAINT	\$ 13,982	\$ 10,300	Aging building and upward costs	\$ 13,500	31.07%
BANDSTAND & SIGN ELECTR (Inc Huntley EV Charge)	\$ 1,020	\$ 2,500		\$ 2,596	3.84%
DESIGNATED FUND-TRACY HALL (Fund 13)	\$ 1,250	\$ -		\$ -	0.00%
TOTAL TRACY HALL	\$ 53,188	\$ 60,292	\$ -	\$ 65,412	8.49%

Note: Tracy Hall is on the General Ledger in the DPW group. Therefore, DPW rollup summaries include Tracy Hall.

Tracy Hall - Capital Expenses

			TOWN OF NORWICH					
			Replacement Schedule					
			2024	2025	2026	2027	2028	2029
Department & Asset Tag	Fund & Capital Expenses	Fund Activity & Replacement info						
Town Mngr	Fund 13- Tracy Hall Fund	Estimated Fund Balance 6/30/2022						
	Buildings	Additions-Allocations	\$0	\$0	\$0	\$0	\$0	\$0
		Bond Receipt						
		Estimated Fund Balance 6/30	\$67,040	\$32,040	\$32,040	\$32,040	\$32,040	\$32,040
	Roof	Unknown at this time-Adj in FY26 budget process						
	Building repairs							
	Furnace/Heating system	Proposed Oil Boiler		\$35,000				
IMPRO-TH	20-231.000 TRACY HALL	Life ends Dec 2045						
CAN-TC	CANON COPIER	Lease better?						

Planning and Zoning Department Expenses

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
PLANNING/DRB DEPARTMENT					
PLANNING DIRECTOR WAGES	\$ 28,612	\$ 88,803	Anticipate market rate of hire	\$ 95,000	6.98%
PLAN ADMIN WAGE	\$ 31,779	\$ 28,601		\$ 29,112	1.79%
FICA TAX	\$ 2,801	\$ 7,279		\$ 7,695	5.71%
MEDI TAX	\$ 655	\$ 1,702		\$ 1,800	5.71%
HEALTH INS	\$ 2,058	\$ 9,671		\$ 26,382	172.81%
DISABILITY/LIFE INS	\$ 113	\$ 779		\$ 809	3.84%
DENTAL INSURANCE	\$ 72	\$ 442		\$ 459	3.87%
VT RETIREMENT	\$ 882	\$ 5,994		\$ 6,650	10.94%
TOWN PLAN	\$ -	\$ -	Will we need a budget line with a new director?	\$ -	0.00%
PLANNING SERVICES	\$ 604	\$ 3,000	Project to Digitalize Zoning and permits	\$ 3,000	0.00%
TWO RIVER PLANNING COMM.	\$ 5,707	\$ 5,600	Membership- see letter	\$ 6,068	8.36%
U.V. TRANSPORTATION MGMT	\$ -	\$ 1,225		\$ 1,150	-6.12%
MAPPING	\$ 822	\$ 2,144	GIS Mapping Software	\$ 2,200	2.61%
HISTORIC PRES CLG GRANT	\$ -	\$ 1,000	Jones Circle Grant Local Share \$5698 over FY24 and FY25	\$ 6,500	550.00%
RURAL SETTLEMENT Grant	\$ 4,340	\$ -		\$ -	0.00%
TELEPHONE	\$ 652	\$ 1,000		\$ 1,000	0.00%
POSTAGE	\$ 130	\$ 500		\$ 520	4.00%
ADVERTISING	\$ 1,061	\$ 540	Statutory advertising for Public hearings	\$ 550	1.85%
PRINTING	\$ -	\$ 200		\$ 200	0.00%
MILEAGE REIMB	\$ 52	\$ 400		\$ 400	0.00%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE SUPPLIES	\$ 254	\$ 375		\$ 400	6.67%
OFFICE EQUIPMENT	\$ -	\$ 275	New Desk, Chair, Computer for new director?	\$ 275	0.00%
Software		\$ 0	Adobe software	\$ 500	199900.00%
DUES/MTGS/EDUC	\$ 169	\$ 800	training for new director	\$ 2,000	150.00%
TOTAL PLANNING/DBR	\$ 80,764	\$ 160,331	\$ -	\$ 192,670	20.17%

Finance Departments - Operating Expenses

► Finance

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
FINANCE DEPARTMENT					
FINANCE ASSISTANT WAGE	\$ 57,471	\$ 55,389		\$ 58,129	4.95%
FINANCE OFFICER WAGE	\$ 164,769	\$ 91,054		\$ 95,275	4.64%
FICA TAX	\$ 9,160	\$ 9,079		\$ 9,511	4.75%
MEDI TAX	\$ 2,142	\$ 2,123		\$ 2,224	4.75%
HEALTH INS	\$ 15,388	\$ 27,400		\$ 21,129	-22.89%
DISABILITY/LIFE INS	\$ 836	\$ 1,445		\$ 1,512	4.66%
DENTAL INSURANCE	\$ 902	\$ 884		\$ 918	3.87%
VT RETIREMENT	\$ 5,908	\$ 9,885		\$ 10,738	8.63%
PROFESSIONAL SERVICES	\$ 2,627	\$ 3,000		\$ 3,000	0.00%
INDEPENDENT AUDIT	\$ 29,430	\$ 28,600	\$30K reg plus Single audit \$10,000 expected	\$ 40,000	39.86%
TELEPHONE	\$ 894	\$ 1,000		\$ 1,000	0.00%
POSTAGE	\$ 2	\$ -		\$ 10	0.00%
ADVERTISING	\$ -	\$ 175		\$ 175	0.00%
PRINTING	\$ 119	\$ 100		\$ 125	25.00%
OFFICE SUPPLIES	\$ 1,067	\$ 1,750		\$ 1,100	-37.14%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE EQUIPMENT	\$ -	\$ 750		\$ 750	0.00%
SOFTWARE	\$ 4,586	\$ 1,425	based on actual costs not prior budgets	\$ 4,800	236.84%
DUES/MTGS/EDUC	\$ 20	\$ 525	New staff training needed	\$ 2,500	376.19%
BANK CHARGE	\$ 278	\$ 1,000		\$ 1,000	0.00%
TOTAL FINANCE DEPT	\$ 295,598	\$ 235,584	\$ -	\$ 253,896	7.77%

Finance Departments - Other Expenses

► Debt, Taxes and Insurance

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
DEBT SERVICE EXPENDITURES					
PUBLIC SAFETY FACILITY BOND - PRINCIPAL	\$ 47,000	\$ 47,000		\$ 47,000	0.00%
BROWNS SCHOOLHOUSE RD BRIDGE	\$ -			\$ -	0.00%
Windsor County Bond	\$ 18,433	\$ -	used FY24 rates	\$ 61,444	0.00%
Windsor County Equalization	\$ 40,397	\$ -	no FY24 budget line item	\$ -	0.00%
PUBLIC SAFETY FACILITY - INTEREST	\$ 45,437	\$ 49,500		\$ 42,366	-14.41%
BROWNS SCHOOLHOUSE RD PED. BRIDGE - PRIN/INT	\$ -	\$ 14,400		\$ 14,043	-2.48%
PUBLIC SAFE BLDG / HIGH. GARAGE ADD. - "OVER."	\$ 48,000	\$ 49,000		\$ 48,000	-2.04%
PUBLIC SAFE BLDG / HIGH. GARAGE ADD. - INTEREST	\$ 4,236	\$ 7,500		\$ 2,890	-61.47%
FEMA LTR OF CREDIT	\$ -	\$ -		\$ -	0.00%
FEMA LTR OF CREDIT - INTEREST PAID TO CLOSEOUT	\$ -	\$ -		\$ -	0.00%
TOTAL	\$ 203,503	\$ 167,400	\$ -	\$ 215,743	28.88%
TAX EXPENDITURES					
TAX ADJUSTMENTS & ABATEMENT	\$ 18,019	\$ 3,000	Used 5 year average	\$ 4,300	43.33%
INTEREST EXPENSE	\$ 7	\$ -	Used 5 year average	\$ 2	0.00%
TOTAL	\$ 18,026	\$ 3,000	\$ -	\$ 4,302	43.40%
INSURANCES					
SOCIAL SECURITY	\$ -			\$ -	0.00%
COBRA (Inc. an HRA adjust. In FY20 Actual)	\$ 34			\$ -	0.00%
UNEMP INS RATE ASSMT	\$ 4,181	\$ 3,300	Used prior 4 yr average	\$ 6,160	86.67%
PROP & CAS INSURANCE	\$ 120,583	\$ 92,000		\$ 95,533	3.84%
WORKER'S COMP INS	\$ 69,953	\$ 97,000	Had a rebate in FY23 for lack of personnel	\$ 100,725	3.84%
TOTAL	\$ 194,750	\$ 192,300	\$ -	\$ 202,418	5.26%

Town Clerk - BCA and Statutory Meetings Expenses

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
BOARD OF CIVIL AUTHORITY/ABATEMENT					
JUSTICES WAGE	\$ -	\$ 500		\$ 500	0.00%
FICA TAX	\$ -	\$ -		\$ 31	0.00%
MEDI TAX	\$ -	\$ -		\$ 7	0.00%
CONTRACTED SERVICES	\$ -	\$ -		\$ -	0.00%
POSTAGE	\$ -	\$ 160	Anticipate an unusually high number of BCA meetings due to reappraisal.; state mandated	\$ 300	87.50%
OFFICE SUPPLIES	\$ -	\$ 25		\$ 25	0.00%
DUES/MTS/EDUC	\$ -	\$ 300		\$ 300	0.00%
TOTAL BCA	\$ -	\$ 985	\$ -	\$ 1,163	18.10%
STATUTORY MEETINGS					
POLLWORKERS WAGE	\$ -	\$ 500		\$ 500	0.00%
FICA TAX	\$ -	\$ -		\$ 31	0.00%
MEDI TAX	\$ -	\$ -		\$ 7	0.00%
CONTRACTED SERVICES	\$ -	\$ 1,000		\$ 1,000	0.00%
POSTAGE	\$ 575	\$ 400	This year will fall somewhere between FY21 (2384) and FY23 (575); Abs Ballot related	\$ 1,200	200.00%
ADVERTISING	\$ 290	\$ 225		\$ 250	11.11%
PRINTING	\$ 2,298	\$ 3,000		\$ 3,000	0.00%
OFFICE SUPPLIES	\$ 97	\$ 450		\$ 400	-11.11%
VOTING MACH EXPENSE	\$ -	\$ 100		\$ 100	0.00%
VOTING MACH MAINT AGRMT	\$ -	\$ 400		\$ 450	12.50%
VTG MCHN PROGRAMING	\$ 1,589	\$ 3,500		\$ 3,500	0.00%
TOTAL STATUTORY MEETING	\$ 4,848	\$ 9,575	\$ -	\$ 10,438	9.02%

Town Clerk's Office

Operating Expenses & Funds

CODE	DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
	TOWN CLERK					
01-5-100110.00	TOWN CLERK WAGE	\$ 91,523	\$ 78,472		\$ 74,299	-5.32%
01-5-100112.00	ASST CLK WAGE	\$ 54,656	\$ 52,316		\$ 55,428	5.95%
01-5-100121.00	FICA TAX	\$ 8,479	\$ 8,109		\$ 8,043	-0.81%
01-5-100122.00	MEDI TAX	\$ 2,005	\$ 1,896		\$ 1,881	-0.81%
01-5-100123.00	HEALTH INS	\$ 29,892	\$ 33,113		\$ 43,357	30.94%
01-5-100124.00	DISABILITY/LIFE INS	\$ 1,264	\$ 1,340		\$ 1,416	5.64%
01-5-100125.00	DENTAL INSURANCE	\$ (236)	\$ 884		\$ 918	3.83%
01-5-100126.00	VT RETIREMENT	\$ 9,545	\$ 8,828		\$ 9,081	2.86%
01-5-100207.00	DOG/CAT LICENSE	\$ -	\$ 300	\$264 to purchase tags. Where is the spend of \$625 from?	\$ 300	0.00%
01-5-100209.00	VITAL STATISTICS	\$ 38	\$ 50	I haven't yet gotten a bill for certified paper; cannot calculate.	\$ 50	0.00%
01-5-100341.00	RECORD RESTORATION	\$ 1,115	\$ -	Anticipate a yearly draw of about \$20,000 but this comes from the designated fund for restoration.	\$ -	0.00%
01-5-100540.00	ADVERTISING	\$ -	\$ 200	Don't know where this was spent. Need data.	\$ 200	0.00%
01-5-100531.00	TELEPHONE	\$ 599	\$ 600	I have no data on phone use	\$ 600	0.00%
01-5-100538.00	POSTAGE	\$ 31	\$ -	I was told to charge the whitepages.com subscription to this line item. It may better go under software expense. Also anticipate greater postage needs for dog license mailing.	\$ 350	0.00%
01-5-100608.00	Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
01-5-100610.00	OFFICE SUPPLIES	\$ 682	\$ 1,290		\$ 1,340	3.84%
01-5-100611.00	OFFICE EQUIPMENT	\$ 33	\$ 500	Need to finally purchase the new computer for researchers - \$850 quoted last year, without shipping or setup.	\$ 500	0.00%
01-5-100613.00	SOFTWARE	\$ 3,900	\$ 3,480	Cott hosting is \$290 per month now. Anticipate an increase in FY25. Annual fee for Clerk's portion of NEMRC was \$542 last year.	\$ 4,100	17.82%
01-5-100615.00	DUES/MTGS/EDUC	\$ 125	\$ 350	This has been very low because Bonnie no longer attended trainings. It may be best to break this out into three categories: Dues, Training and Travel/Accommodation. There's an attached document justifying these and the scanner.	\$ 5,365	1432.86%
01-5-100617.00	WOMEN'S CLUB GRANT	\$ -	\$ -		\$ -	0.00%
01-5-100760.00	Designated Fund- Town Clerk Equip (Fund 19)	\$ -	\$ 0	See Supplemental doc.	\$ 20,000	4877948.78%
01-5-100760.00	DES FUND-RECORD RESTORATION (Fund 45)	\$ -	\$ 5,000	Anticipate a yearly draw of about \$20,000 but this comes from the designated fund for restoration.	\$ 5,000	0.00%
	TOTAL TOWN CLERK	\$ 203,652	\$ 196,729	\$ -	\$ 232,227	18.04%

Town Clerk's Office- Capital Expenses

			TOWN OF NORWICH					
			Replacement Schedule					
			2024	2025	2026	2027	2028	2029
Department & Asset Tag	Fund & Capital Expenses	Fund Activity & Replacement info						
4 Town Clerk	Fund 19- Town Clerk Equipment Fund	Estimated Fund Balance 6/30/2022						
5	Equipment	Additions- Allocations	\$0	\$20,000	\$8,650	\$3,000	\$3,000	\$3,000
6		Estimated Fund Balance 6/30	\$0	\$0	\$0	\$3,000	\$6,000	\$9,000
7 TC-01	VAULT SHELVING							
8	Plat Storage Unit	Out of space in 2026.			\$8,650			
9	Flatbed scanner	18x24, book support - looking at leasing options as well as		\$20,000				
0	Vault Shelving - rolling shelves	By 2033 we will be out of shelf space in current vault						
1	Item							
2								

Lister's Office Expenses - Version 1

Note: Since changing a department's pay structure is not part of the budget process, the wages for this department have been entered equal to the FY24 budget. These are the figures used in the Summary slides.

*Total wages, taxes and benefits = \$33,910 for no increase.

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
BOARD OF LISTERS					
LISTER WAGE	\$ 3,000	\$ 4,500	Used FY24 Amount	\$ 4,500	0.00%
ASSESSING CLERK WAGE	\$ -	\$ 27,000	Current wage based= \$8,871- used FY24 Budget amt	\$ 27,000	0.00%
FICA TAX	\$ 186	\$ 1,953		\$ 1,953	0.00%
MEDI TAX	\$ 44	\$ 457		\$ 457	0.00%
HEALTH INS	\$ -	\$ -		\$ -	0.00%
DISABILITY/LIFE INS	\$ -	\$ -		\$ -	0.00%
DENTAL INSURANCE	\$ -	\$ -		\$ -	0.00%
VT RETIREMENT	\$ -	\$ -		\$ -	0.00%
PROFESSIONAL ASSESSOR SERVICES	\$ 34,834	\$ 36,000	Lower rate and not paying for travel time & driving milage	\$ 25,000	-30.56%
TAX MAPPING	\$ -	\$ -		\$ -	0.00%
SOFTWARE MAINT/UPDATE	\$ 5,680	\$ 6,000		\$ 6,230	3.84%
TELEPHONE	\$ 530	\$ 600		\$ 623	3.84%
POSTAGE	\$ 442	\$ 180		\$ 200	11.11%
ADVERTISING	\$ -	\$ 180		\$ 200	11.11%
PRINTING	\$ 66	\$ 180		\$ 200	11.11%
MILEAGE REIMB	\$ 11	\$ 180		\$ 200	11.11%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE SUPPLIES	\$ 168	\$ 180		\$ 200	11.11%
OFFICE EQUIPMENT	\$ 1,393	\$ 180		\$ 200	11.11%
DUES/MTGS/EDUC	\$ 20	\$ 300		\$ 350	16.67%
DESIGNATED FUND REAPPRAISAL (Fund 12)	\$ 50,000	\$ 35,000	\$24,505 from taxes/\$15,495 from State of Vermont	\$ 40,000	14.29%
TOTAL Board of Listers	\$ 96,373	\$ 112,890		\$ 107,313	-4.94%

Lister's Office Expenses - Version 2

Lister's Request WITH a department pay structure change.

**Total Wages, Taxes and Benefits = \$39,303 which is an increase of \$5,393 or 13.7%. This increase is not included in the summary slides.

DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	Pass 1 Notes	FY25 Budget Request	FY25 Budget Change
BOARD OF LISTERS					
LISTER WAGE (stipend)	\$ 3,000	\$ 4,500		\$ -	-100.00%
Listers Wage (New GL for New Pay Structure)		\$ 0	A pool of 1,658 hours for 3 Listers-pd by the hour-\$22.02/hour	\$ 36,510	365099900.00%
ASSESSING CLERK WAGE	\$ -	\$ 27,000		\$ -	-100.00%
FICA TAX	\$ 186	\$ 1,953		\$ 2,264	15.90%
MEDI TAX	\$ 44	\$ 457		\$ 529	15.90%
HEALTH INS	\$ -	\$ -		\$ -	0.00%
DISABILITY/LIFE INS	\$ -	\$ -		\$ -	0.00%
DENTAL INSURANCE	\$ -	\$ -		\$ -	0.00%
VT RETIREMENT	\$ -	\$ -		\$ -	0.00%
PROFESSIONAL ASSESSOR SERVICES	\$ 34,834	\$ 36,000	Lower rate and not paying for travel time & driving milage	\$ 25,000	-30.56%
TAX MAPPING	\$ -	\$ -		\$ -	0.00%
SOFTWARE MAINT/UPDATE	\$ 5,680	\$ 6,000		\$ 6,230	3.84%
TELEPHONE	\$ 530	\$ 600		\$ 623	3.84%
POSTAGE	\$ 442	\$ 180		\$ 200	11.11%
ADVERTISING	\$ -	\$ 180		\$ 200	11.11%
PRINTING	\$ 66	\$ 180		\$ 200	11.11%
MILEAGE REIMB	\$ 11	\$ 180		\$ 200	11.11%
Office Equipment Lease	\$ -	\$ -		\$ -	0.00%
OFFICE SUPPLIES	\$ 168	\$ 180		\$ 200	11.11%
OFFICE EQUIPMENT	\$ 1,393	\$ 180		\$ 200	11.11%
DUES/MTGS/EDUC	\$ 20	\$ 300		\$ 350	16.67%
DESIGNATED FUND REAPPRAISAL (Fund 12)	\$ 50,000	\$ 35,000	\$24,505 from taxes/\$15,495 from State of Vermont	\$ 40,000	14.29%
TOTAL Board of Listers	\$ 96,373	\$ 112,890		\$ 112,706	-0.16%

CODE	DESCRIPTION	FY 23 ACTUAL Unaudited	FY24 Budget	FY24 YTD	FY 25 Pass 1	Dept Request Pass 1	Pass 1 Notes
	Increase rates				Cola increase built in		
	BOARD OF LISTERS						
01-5-300110.00	LISTER STIPEND	\$ 3,000	\$ 4,500	\$ -	\$ 4,500	\$ -	
Need new acct #	LISTER WAGES	-	-	-	-	36,510	A pool of 1,658 hours for 3 Listers-pd by the hour-\$22.02/hour
01-5-300112.00	LISTER CLERK WAGE	-	27,000	798	27,000	-	
01-5-300121.00	FICA TAX	186	1,953	49	1,890	2,264	
01-5-300122.00	MEDI TAX	44	457	12	394	529	
01-5-300123.00	HEALTH INS	-	-	-	-	-	
01-5-300124.00	DISABILITY/LIFE INS	-	-	-	-	-	
01-5-300125.00	DENTAL INSURANCE	-	-	-	-	-	
01-5-300126.00	VT RETIREMENT	-	-	-	-	-	
01-5-300300.00	PROFESSIONAL SERVICES	34,834	36,000	3,630	37,382	25,000	Lower rate and not paying for travel time & driving milage
01-5-300341.00	TAX MAPPING	-	-	-	-	-	
01-5-300360.00	SOFTWARE MAINT/UPDATE	5,680	6,000	-	6,230	6,230	
01-5-300531.00	TELEPHONE	530	600	42	623	623	
01-5-300538.00	POSTAGE	442	180	-	187	200	
01-5-300540.00	ADVERTISING	-	180	-	187	200	
01-5-300550.00	PRINTING	66	180	-	187	200	
01-5-300580.00	MILEAGE REIMB	11	180	55	187	200	
01-5-300608.00	Office Equipment Lease	-	-	-	-	-	
01-5-300610.00	OFFICE SUPPLIES	168	180	-	187	200	
01-5-300611.00	OFFICE EQUIPMENT	1,393	180	-	187	200	
01-5-300615.00	DUES/MTGS/EDUC	20	300	50	312	350	
01-5-300760.00	DESIGNATED FUND REAPPRAISAL (Fund 12)	50,000	35,000	-	35,000	40,000	\$24,505 from taxes/\$15,495 from State of Vermont
	TOTAL Board of Listers	\$ 96,373	\$ 112,890	\$ 4,636	\$ 114,453	\$ 112,706	.0016 Reduction versus FY2024