



Town Report of Norwich, Vermont

Fiscal Year 2013

July 1, 2012 – June 30, 2013

The year 2013 was marked by the death of several notable residents past and present. The following are especially recognized for the service they gave in Town and State office.

Norris (Norrie) Hoyt died on August 4 at his home on Pattrell Road. He came to Vermont to work as Deputy Commissioner in the Department of Taxes, then moved to Norwich in 1971 where he opened the first law firm in town since 1791. He became legal counsel to Governor Tom Salmon, and wrote and helped pass Vermont's landmark Land Gains Tax Act.

In 1974 he and Kathy, his wife of 39 years, were married in the Governor's Office in the Vermont State House, the only couple ever to do that.

That year he was elected to the first of five terms in the Vermont State House, representing Norwich and Strafford. In 1985, he became Commissioner of Taxes and later served as Commissioner of Liquor Control until he retired in 1998. In Norwich, he was elected Town Moderator, serving from 1990 to 1994.

Morgan Goodrich died on July 20 after succumbing to dementia. He was born in 1938 at his parents' home at the corner of Main Street and Willey Hill Road. He served on the Norwich Planning Commission from 1977 to 1985 and was elected to the Selectboard in 1985 until 2002, where he served as the chair from 1990 to 1999. With local roots for several generations, Morgan understood the vibrancy of Norwich and sought solutions that considered all citizens.

Morgan's entrepreneurial strengths were evident from "bucking up" fallen elm trees on Main Street and plowing snow for a number of residents to creating businesses to serve the community in a continuing legacy with his sons. Morgan loved the land and, in addition to his strong views about land use, spent a great deal of time gardening, the fruits of which sustained his family.

Frank Smallwood died on October 3 at Wake Robin in Shelburne, Vermont. Frank and Ann built the first house on the top of Willey Hill in 1962. Norwich was home until retirement in 1992, when they moved to Burlington to be near their children. Frank was for 35 years a faculty member of Dartmouth's Government Department, with special interest in public policy and interdisciplinary programs. In addition to serving on several state boards, Frank was elected state senator for Windsor County, including Norwich, from 1973-74.

Locally, Frank particularly enjoyed being appointed Fence Viewer in Norwich, a position he held from 1975 to 1990, in which with two others he was called on to examine the condition of disputed fence lines between adjoining properties - a Vermont tradition of long standing that continues today.

Saturday at the Norwich Farmers Market. The market was founded in 1977, one of the first of its kind in Vermont. It is open 9 a.m. to 1 p.m. from May till the end of October, and two Saturdays of each month during the winter. Photo by Suzanne Wallis.

Photographs of the 2013 Norwich Fair appear throughout this Report, courtesy of Harjit Rakhra.

Town Report
of
Norwich, Vermont

Fiscal Year 2013
July 1, 2012 – June 30, 2013

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Town of Norwich, Vermont and
Norwich Town School District
Warning of Annual Meeting, March 4, 2014

The legal voters of the Town of Norwich, Vermont and the Norwich Town School District are hereby notified and warned to meet in Tracy Memorial Hall, Norwich, Vermont at 7:00 pm on Monday, March 3, 2014, 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 4, 2014 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 2014.
- 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 \$4,161,554 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2014 to June 30, 2015?
- Article 5.** Shall the voters of the Town of Norwich appropriate \$10,360 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 6.** 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 7.** 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 8.** Shall the voters of the Town of Norwich appropriate \$3,093 to the Health Care and Rehabilitation Services of Southeast Vermont in support of community services provided to Norwich residents, such amount being reasonably necessary for the support of programs to benefit Town residents?
- Article 9.** 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 10.** 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 11.** 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 12.** 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 13.** 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 253rd year of the Town's Charter?

Article 14. Shall the voters of the Town of Norwich appropriate \$250,000 to the Norwich Public Library Association, to be used for the operating expenses of the Library?

Article 15. Shall the voters of the Town of Norwich appropriate \$50,000 to the Norwich Public Library Association for the Association's Reserve Fund for Repairs and Capital Maintenance in accordance with 22 VSA Chapter 3?

Article 16. Shall the voters of the Town of Norwich appropriate \$750 for the support of Sustainable Energy Resource Group, such amount being reasonably necessary for the support of programs to benefit Town residents?

Article 17. 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?

Article 18. 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?

Article 19. 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 20. 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 21. 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 22. 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 23. 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 24. 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 25. 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 15, 2014 and the balance will be due at the same location on or before 4:30 pm February 13, 2015. 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 13, 2015. All taxes, interest and collection fees will be paid into the Town Treasury?

Article 26. Transact any other business that may legally come before the annual Norwich Town Meeting.

Article 27. Shall the voters of the Norwich Town School District authorize and direct the School Directors to deed without warranties for \$1.00 (one dollar) to the Town of Norwich all right, title and interest which the School District has in and to the old Beaver Meadow Schoolhouse and the land that it sits on located on the easterly side of Beaver Meadow Road?

Article 28. Shall the voters of the Norwich Town School District authorize and direct the School Directors to deed without warranties for \$1.00 (one dollar) to the Town of Norwich all right, title and interest which the School District has in and to the old Root Schoolhouse and the land that it sits on located on the northerly side of Union Village Road?

Article 29. 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 30. Shall the voters of the Norwich Town School District appropriate \$5,357,764, necessary for the support of its school for the year beginning July 1, 2014 and ending June 30, 2015?

Article 31. Transact any other business that may legally come before the annual meeting of the Norwich Town School Board.

Norwich Selectboard

Christopher Ashley
Edwin Childs
Linda Cook
Stephen Flanders
Keith Moran

Norwich School Board

Carey Callaghan
Thomas Candon
Anne Day
Neil Odell
Lauren Morando Rhim

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 26, 2014.

Absentee Ballots: All requests for absentee voter ballots must be made prior to 4:30 pm on Monday, March 3, 2014. 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 4, 2014

For MODERATOR

For one year

Vote for not more than ONE

- THAYER, WARREN

For TOWN CLERK

For three years

Vote for not more than ONE

- MUNDAY, BONNIE J.

For TREASURER

For three years

Vote for not more than ONE

- LINDBERG, CHERYL A.

**For Dresden-Norwich
SCHOOL DIRECTOR**

For three years

Vote for not more than ONE

- MACKALL, D. JAMES

**For Dresden-Norwich
SCHOOL DIRECTOR**

For three years

Vote for not more than ONE

- CANDON, TOM

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

- BLUM, LIZ

For SELECTMAN

For three years

Vote for not more than ONE

- CHILDS, ED
- GOULET, DAN

For SELECTMAN

For two years

Vote for not more than ONE

- FLANDERS, STEPHEN

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

- SOFRONAS, DEMO

For TRUSTEE OF PUBLIC FUNDS

For three years

Vote for not more than ONE

For TRUSTEE OF PUBLIC FUNDS

For an unexpired two-year term

Vote for not more than ONE

Part I

Town of Norwich

Norwich Town Officers & Committees for 2013

Elected Officials

Selectboard

- Ed Childs2014
- Steve Flanders, Chair2014
- Christopher Ashley2015
- Keith Moran2015
- Linda Cook, Vice-Chair2016

Town Clerk

- Bonnie Munday2014
- Judy Trussell, Assistant

Town Treasurer

- Cheryl Lindberg2014
- Debby Hall, Assistant

Agent to Prosecute & Defend Suits

- Frank Olmstead2014

Cemetery Commission

- Demo Sofronas2014
- Robert Parker2015
- Jay Van Arman2016
- Ed Janeway2017
- Fred Smith, Jr., Chair2018

Grand Juror

Justices of the Peace

- Brooke Adler2015
- Joyce Childs2015
- Ernie Ciccotelli2015
- Nancy Dean2015
- Paul "Doc" Donohue2015
- Mary Fowler2015
- Linda Gray2015
- Corlan Johnson2015
- Donald Kreis2015
- Mark Lindberg2015
- Arline Rotman2015
- Fred Smith, Jr.2015

Listers

- Liz Blum, Chair2014
- Ernie Ciccotelli2015
- Cheryl Lindberg2016

Moderator

- Warren Thayer2014

Norwich School Board

- Tom Candon2014
- Anne Day2014
- Lauren Morando Rhim2014
- Neil Odell, Chair2015
- Carey Callaghan2016

Trustees of Public Funds

- Deborah Hall2014
- Douglas Rexford2014
- Cheryl Lindberg2016

Appointed Officials

Town Manager

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

Assessor

- Bill Krajeski
- Jonathan Bynum, Clerk

Bugbee Senior Center Representatives

- Martha Drake, Paula Harris

Conservation Commission

- Stephen Gaughan2014
- Peter Silberfarb2014
- Daniel Goulet2015
- Martha Graber, Chair2015
- David Hubbard2016
- William Pierce2016
- David Hobson2017
- Craig Layne2017
- Norman Miller2017

Development Review Board

- Ernie Ciccotelli2014
- Arline Rotman2014
- Folger Tuggle2014
- Nancy Dean2015
- John Lawe, Chair2015
- John Carroll2016
- Stanley Teeter2016
- Don McCabe, Alternate2015

Emergency Management

- Stephen Leinoff, Deputy Director
- Jennie Hubbard, Coordinator

Energy Committee

- Alan Berolzheimer, Chair
- Linda Gray
- Jamie Hess
- Doug Iverson
- Jonathan Teller-Elsberg

Fence Viewer

- Watt Alexander
- Liz Russell

Finance Committee
 Mary Fowler2014
 Cheryl Lindberg, Chair2016

Finance Director
 Roberta Robinson
 Jonathan Bynum, Assistant

Fire Chief
 Stephen Leinoff

Fire Warden
 Linda Cook
 Stephen Leinoff, Deputy

GUV Solid Waste Man. District
 Brion McMullan2015
 Neil Fulton, Alternate2015

Health Officer
 John Lawe, MD2015
 Bonnie Munday, Deputy2016

Historic Preservation Commission
 Peter Brink2014
 Nancy Hoggson, Chair2014
 Bill Aldrich2015
 Nancy Osgood2015
 Stuart White2015
 Cheryl Herrmann2016
 Anne Silberfarb2016

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
 Richard Stucker2014
 Tom Gray, Chair2015
 Daniel Johnson2015
 Susan Brink2016
 Jeff Goodrich2016
 William Flynn2017
 Nancy LaRowe2017

Planning Director
 Phil Dechert
 Pam Mullen, Assistant

Police Chief
 Douglas Robinson

Public Works Director
 Andy Hodgdon

Recreation Council
 Laura Duncan2014
 Everett Logan2014
 Bill Miles2014
 Kristin Brown/Stuart Close ...2015
 Chris Clapp2015
 Karin Dwyer2015
 Kris Strohbeh, President2015
 Benjamin Forbush2016
 Reese Madden2016
 Danielle Taylor2016

Recreation Director
 Jill Kearney Niles

Senior Action Council
 Dorothy Cloud
 Martha Drake, Chair
 Paula Harris, Secretary

Surveyor of Wood and Lumber
 David Hubbard

Town Service Officer
 Linda Cook2014

Tree Warden
 Thad Goodwin2014

Two Rivers-Ottauquechee RC Rep.
 Jeff Goodrich2014
 Tom Gray, Alternate2014

Upper Valley River Subcommittee CRJC
 Melissa Horwitz

Watershed Land Management Council
 Sandra Haskell2014
 Ellen Gnaedinger2015
 David Hubbard, Chair2016

Minutes Of The Annual Meeting, March 5, 2013
Town of Norwich, Vermont and
Norwich Town School District

The meeting was called to order at 7:05 pm by Moderator Warren Thayer. Thayer went over the rules of procedure and asked for a motion to allow two or three minutes for speakers. A voice vote was taken to allow for three-minute discussion.

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 2013.*

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

Neil Odell spoke on behalf of the School Board apologizing for the lateness of the School Report. This year they tried to make it less cluttered and did not get the information to the public in a timely manner.

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).*

Tom Candon spoke to this article explaining that this is done every year. This allows the school to borrow funds to cover expenses in case there is a delay in revenues. (Yes, 830; No, 166)

Article 5. *The Board of School Directors proposes to incur indebtedness for the purpose of making improvements to the Marion W. Cross School at an aggregate estimated cost of \$450,000. Due to a legislative moratorium, no state school construction aid will be available as a partial funding source for these improvements. The District is responsible for all costs incurred with any borrowing done in anticipation of receipt of school construction aid.*

Shall general obligation bonds of the Norwich Town School District in an amount not to exceed Four Hundred Fifty Thousand Dollars (\$450,000) be issued for the purpose of financing the cost of making repairs, renovations and upgrades to the Marion W. Cross School Building, namely, HVAC and energy recovery unit replacements, and roof section replacement, the estimated cost of such improvements being Four Hundred Fifty Thousand Dollars (\$450,000)?

At the beginning of the budget season this year the Board went to the administration and asked them to project what the anticipated cost would be for the next 10 years for building maintenance items. After looking at the list, they noticed that there were several things that needed to be done and putting it together it added up to quite a bit of money. They looked at the benefit of doing it sooner rather than later. It was at this point that the Board decided to look into a bond to pay for these items. One of the things that they are looking at is to replace the roof ventilation unit; another is to replace classroom unit ventilators, which are also heating units. Another repair item is the roof over the gym: it is starting to show its age and it needs to be replaced. (Yes, 710; No, 297)

Article 6. *In the event the proposition of incurring bonded indebtedness for school building improvements shall be disapproved at the March 5, 2013 district meeting, shall the sum of \$85,000 be appropriated for building repairs during the 2013-2014 school year?*

Neil Odell spoke to this article saying that if the Bond vote were to fail, this would bring money into the budget to make some of the repairs needed. (Yes, 849; No, 161)

Article 7. *Shall the voters of the Norwich Town School District appropriate \$25,000, to be deposited in the District's Reserve Fund for Repairs and Capital Maintenance?*

This has been on the warning in past years to set aside money for reserve funds. The current balance of the capital funds is at \$95,000. (Yes, 807; No, 201)

Article 8. *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)?*

This article has been on the ballot every year except the one year when the economy was poor. (Yes, 886; No, 122)

Article 9. *Shall the voters of the Norwich Town School District appropriate \$5,138,548, necessary for the support of its school for the year beginning July 1, 2013 and ending June 30, 2014?*

Carey Callaghan spoke to this article saying that at this point the tax rate will be up ½ a percent without the Dresden contract and 1¼ percent if the Dresden contract passes. Dresden is voted as a separate ballot.

Special Education is up .0285 with the state paying 0.025. The Homestead rate has increased from 1.7530 to 1.7613 while the non-residential rate has dropped from 1.48 to 1.43.

Enrollment is at 311, which may drop to 304. The biggest drop is in the Kindergarten. Teachers will be reduced from 19 to 18. A two-year contract, 2.25 percent increase in salaries, includes the base and step, an increase in co-pay for insurance from 14 to 15 and 16 percent over the two-year period. Professional leave days will be reduced to four days. Support Staff has organized and gained union status. It is possible that they will be adding French at the third grade level.

The total aggregate expense budget is \$5,163,548 an increase of 5.3 percent or \$261,000. Revenue expense is up 6.6 percent or \$81,000.

Special Education is up \$172,000, the SAU assessment is up .5 percent, Building Improvements are down \$52,000 in hope of the passing of the bond. The transfer to the building is up \$25,000. Most of the Special Education is offset by \$124,000 and a \$17,000 reimbursement from the state.

The per pupil cost is \$11,523. Out of 212 schools the Marion Cross School ranks 79th. (Yes, 739; No, 273)

Article 10. *Transact any other business that may legally come before the annual meeting of the Norwich Town School Board.*

State Representative Margaret Cheney explained that the base rate had to be raised due to individual school budgets around the state that all came in with a 5 percent increase in spending. Irv Thomae reminded everyone to look at the possibility of income sensitivity.

Margaret Cheney said that we had received two grants, one from the Vermont Art Council for \$22,000 to the Beaver Meadow School House and a Facility Grant to the Norwich Congregation Church to preserve the steeple, which houses one of the six Paul Revere Bells.

There was a sixty seven million dollar state budget shortfall this year even though they cut 800 jobs and three million dollars from the budget. We still need to raise transportation revenues. We had used gas tax to fund transportation and, with the use of more economical cars, the gas tax has gone down. Cheney noted that we still are using FEMA funds from Irene and that we ran out of crisis fuel last week. There are some controversial issues at the State House, which are Universal Health Care, Gun Safety legislation, label of genetically modified foods, and voting on an End of Life Bill. One good thing is that we continue to have a low unemployment rate.

Margaret sits on the Natural Resources and Energy Committees and they continue to look at thermal efficiency.

Jim Masland, who sits on the Ways and Means Committee, said that this is the 7th year we have faced revenues below what was projected. Revenues come from fees, licenses, environmental permits, and professional licensing. We have to find revenues somewhere. He reminded us to fill out our Doyle Poll Surveys and looks forward to working with us this year.

Article 11. *Shall the voters of the Town of Norwich approve a gross spending General Town Budget of \$4,001,463 plus state and federal grants and gifts consistent with budgeted programs for the period July 1, 2013 to June 30, 2014?*

Town Manager Neil Fulton started by thanking the Women's Club for the grant to update our sound system.

Fulton noted that the expense budget was down \$90,900 or 22.5 percent from last year. He noted that the Selectboard worked very hard this year to reduce the budget and maintain the current level of services. The other monetary articles in the budget have remained relatively flat. One item is to increase the Assistant Town Clerk from 12 hours a week to a full-time employee with benefits. This will be voted on in the next article. We are reducing the end of the year cost shift from one year to the next.

We will begin addressing our long-term needs: Upgrading our radio communications; Town-owned sidewalks, currently the sidewalks are owned by the Fire District with the Town doing the sanding and salting of the sidewalks; extending benefits to part-time employees; developing a reserve fund to replace the standby power for the Police, Fire, and Public Works Departments; funding paving using the 2006 report which Andy Hodgdon had done to current costs; salary wage adjustment to achieve internal and external equity; developing a grade and step program for the non-bargaining employees; and developing a vehicle acquisition and replacement program according to condition and hours instead of by age. Currently we are using cruisers from the Windsor County Sheriff and the Town of Hartford to help get us through the time until we can replace our cruisers that were lost in a fire.

We have changed the health care plan to reduce our health care insurance costs. Next year we will be required to participate in the Vermont Health Care exchange using Vermont Health Connect and at this point in time we do not know what the costs will be. We have included an 11 percent increase which will cover the last six months of this year and hopefully the first six months of next year.

The question is why the tax rate is going up when we are about \$90,000 less than last year. One of the reasons is Tropical Storm Irene. We incurred about 1.3 million dollars in damages to our roads. We have spent over \$600,000 and have been reimbursed for \$511,000 to date and still more to come in. We took a significant amount of money from our fund balance to help compensate for Irene. If we were able to take the same amount this year the tax rate would be lower than last year. Another reason is that there were five litigation cases relating to assessed value. We were able to settle these cases without going to trial. The settlements were an unplanned expense to the Town. We are in the process of rebuilding our fund balance.

Projects underway are: the safe routes to school, which will extend the sidewalk from Tracy Hall to Carpenter Street, that is 100 percent funded; and a Facility Study of the Fire, Police and Public Works buildings. This study is a four-part process of which the first two steps are completed. It will point out regulatory and building deficiencies. There will be a number of public forums to go over the results. A study of the Listers office recommended that we hire an Assessor for this office. We are completing a reappraisal which will give us new values for the April 1, 2013 Grand List. This year our

common level of appraisal came in at 99.73 percent. We have received a grant for \$23,000 to look into a shared-use path to go from Norwich Village to Hartford.

The communications upgrade to narrow band: This discussion began in 1991. In the year 2000 we started replacing mobiles, portables, and pagers that would accept the change to narrow band. We were able to get grants to help offset the cost of making these changes. One of the changes we cannot control is in the base level. Fire is dispatched from Hanover Dispatch whose tower is on Hayes Hill and the Police are dispatched from Hartford using a tower on Hurricane Hill. The new system will mitigate some of the problem areas in Town where there is no coverage. The cost for the new system if we go with VTEL would be around \$120,000, if we do not go through VTEL the cost will be around \$425,000, about a \$305,000 increase over VTEL.

Norwich Pool: Dubois and King have been hired to work on this. The estimated cost is \$567,284. The schematic design is almost completed and we are working with the Agency of Natural Resources to respond to their concerns.

Cheryl Lindberg spoke on behalf of the Finance Committee saying that in a 4 - 0 vote the Finance Committee voted to not support the Town budget this year. Also, they are in search of more members. There are at least three positions open.

Christopher Ashley discussed the wage increase of \$47,000 in a three to four million dollar budget, which is a lot of money. You could take the Condrey & Associates plan and say the towns (Hartford, Lebanon, and Hanover) that were used as comparables were not in fact good comparisons. In January, when the budget was being worked on, the Board was asked to reduce the budget by \$50,000, which they did and brought the tax rate down to where it is today. Based on other salaries in the area Ashley feels that we owe the employees who are receiving the increases a legitimate salary based on what they do.

Linda Cook agrees that there are a lot of professional people in this Town. We did have a step and grade system that had been done away with for non-bargaining employees. The step and grade only continued with the bargaining unit. Cook feels the inequity is not as bad as it seems. She does not believe that a 26 percent increase is accurate, that we need to find another way of getting equity, and to not do it all at once. We are looking at a lot of other projects and our tax rate will not be going down. She does not support this budget.

Mary Sachsse asked why we are doing a reappraisal now. Fulton responded that the reappraisal is due to the litigation settlement agreements.

Tom Gray spoke regarding the increase in the Planning Director's salary and is very impressed with the depth of knowledge needed for that position. Also, he noted the great pains Phil Dechert takes to educate himself. Lizann Peyton spoke seconding Tom's comments and added that we expect a lot from the Town's employees.

Keith Moran said he is not in support of this budget. He said he has problems with the actual Condrey study and questions its validity. He feels that if it had been done in a more rational way it would not have been so hard to digest. He does recognize that \$57,000 for these long-term employees is not irrational. He has concerns about one employee who works a total of 40 hours a week in three different positions for the Town but does not receive any benefits. Another item that is important to him is record restorations.

Ed Childs supports this year's budget and urges people to support it.

Irv Thomae has heard some good reasons to vote for this budget and good reasons not to. He said that the budget discussion is very difficult to follow and suggested a summary page in the Town Report that can be understandable and simplified.

Margo Doshier made a motion to move Article 34 to discuss in conjunction with Article 11. Motion was seconded. Irv Thomae moved to amend the above motion to discuss Articles 12 and 13 and then Article 34. Motion was seconded by Demo Sofronas, motion passed on a voice vote. (Yes, 551; No, 450)

Article 12. *Shall the voters of the Town of Norwich increase the gross spending General Town Budget for FY13, July 1, 2012 to June 30, 2013, by \$23,831 in order to increase the hours of the Assistant Town Clerk to 40 hours per week starting January 1, 2013?*

No Discussion. (Yes, 723; No, 282)

Article 13. *Shall the voters of the Town of Norwich increase the gross spending General Town Budget for FY14, July 1, 2013 to June 30, 2014, by \$27,619 in order to increase the hours for the Assistant Town Clerk from 20 hours to 40 hours per week?*

Irv Thomae and Nancy Hoggson asked why the Board decided to separate this article. Chipper Ashley spoke saying that this was a compromise made to take money out of the Selectboard budget and put in other places. This brings down their budget and clarifies that the Town wants to increase the level of employment in the Town Clerk's office. Steve Flanders also noted that the Town Clerk is an elected position. (Yes, 686; No, 304)

Article 34. *Shall general obligation bonds or notes of the Town of Norwich in an amount not to exceed Two Hundred Seventy-Five Thousand Dollars (\$275,000), subject to reduction from available state and federal grants-in-aid and other financial assistance, be issued for the purpose of financing the construction of a radio communications system including a communications tower on terms acceptable to the Selectboard?*

Alison May urges people to vote no on this article. She understands that this article is an expression by the voters to the Selectboard that it would be okay for the Selectboard to issue a bond. This does not give the Selectboard the authority to issue a bond. The amount in this request is not enough to construct a tower. It appears that at a minimum it will cost \$475,000.

Norman Miller feels that we should vote for the bond and the ownership of the Tower should stay with the Town.

Steve Flanders explained that if you vote yes it does give the Town authority to raise sufficient funds for a communication system, and to vote no would be to have VTEL construct the tower. We are risking the safety of our friends and neighbors and have the ability to achieve 95 percent coverage of the Town.

Watt Alexander spoke saying the Selectboard has worked very hard with the Town Manager and it made sense at one point. He is convinced that we can do this ourselves and meet the timelines. It is our duty to try for apples to apples. Christopher Ashley will be voting yes on this article. He feels that VTEL does not have our interest at heart. VTEL has had up to two years to complete the contract and has not yet submitted anything to the Public Service Board, nor answered a number of questions in the contract. The bond language is written by a Bond Attorney. Bob Gere pointed out that if we vote no, refusing the alternative to build the tower ourselves, then VTEL has us over a barrel again and there is zero guarantee that VTEL will perform. (Yes, 689; No, 341)

Article 14. *Shall the voters of the Town of Norwich appropriate \$10,360 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 spoke to this article saying there is a two percent increase over last year. Ridership continues to increase. (Yes, 920; No, 102)

Article 15. *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, 758; No, 237)

Article 16. *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, 796; No, 208)

Article 17. *Shall the voters of the Town of Norwich appropriate \$3,093 to the Health Care and Rehabilitation Services of Southeast Vermont in support of community services provided to Norwich, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Ed Piper spoke thanking us for our past support. This is a walk-in clinic which helps families, children, and the First Start Program. They also help people with drug and alcohol abuse problems navigate their way through the system. They provide access five days a week. (Yes, 806; No, 192)

Article 18. *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?*

No Discussion. (Yes, 781; No, 215)

Article 19. *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.*

No Discussion. (Yes, 804; No, 194)

Article 20. *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?*

No Discussion. (Yes, 810; No, 211)

Article 21. *Shall the voters of the Town of Norwich appropriate \$8,000 to the Norwich Historical Society and Community Center to assist with general operations, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Nancy Hoggson reported that there were 2700 people who came through the Historical Society. They have obtained a grant to help replace windows and another grant to plan for their collections. They are currently applying for more grants. This is the ten-year anniversary of the purchase of their building. They worked with the Historic Preservation Committee on two projects, Root District and Beaver Meadow School Houses. Both projects were successful as was the walking tour. Judy Brown spoke saying the Historical Society has been active with the Cross School. She would like to let people know that the Antique Show will be held September 7, 2013. Norwich, Vermont: A History is available for purchase throughout the Town. (Yes, 708; No, 294)

Article 22. *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, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Henry Scheier spoke to this article saying that this year the Fair did net a little more than in past years. They were able to fund projects at the Marion Cross School as well as helping a needy family in Town. They also help in other ways with the money they raise from the Fair. (Yes, 607; No, 379)

Article 23. *Shall the voters of the Town of Norwich appropriate \$200,000 to the Norwich Public Library Association, to be used for the operating expenses of the Library?*

Lucinda Walker, Librarian, thanked the Town for their past support. She reported that the Community Room had been used 517 times this past year. Circulation remains steady and programs have increased. There were 2300 hours given this year by volunteer workers and the Library thanks the Friends of the Library.

Lisa Christie, Board Chair thanked the Librarians and the Town. With the increase in funds they will be able to open the Library six days per week. (Yes, 910; No, 116)

Article 24. *Shall the voters of the Town of Norwich appropriate \$750 for the support of Sustainable Energy Resource Group, such amount being reasonably necessary for the support of programs to benefit Town residents?*

Linda Gray spoke to this article saying that SERG has been around for approximately 11 years now. This is the second year they have sought our support. This is a small amount of money to help support them. (Yes, 736; No, 269)

Article 25. *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?*

No Discussion. (Yes, 775; No, 228)

Article 26. *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?*

Liz Adams spoke to this article thanking the Town for their past support. This is a child/parent center and they support all parents. (Yes, 827; No, 189)

Article 27. *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, 748; No, 249)

Article 28. *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?*

Nan Carroll spoke thanking the Selectboard for their service and the Town. This year they are asking for level funding. (Yes, 874; No, 145)

Article 29. *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, 878; No, 133)

Article 30. *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 spoke to this article. The funding request is the same as last year. This is a program that matches children to a mentoring adult. (Yes, 764; No, 232)

Article 31. *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?*
No Discussion. (Yes, 800; No, 204)

Article 32. *Shall the voters of the Town of Norwich appropriate \$3,000 to Youth-In-Action to be used for operating expenses, such amount being reasonably necessary for the support of programs to benefit Town residents?*
No Discussion. (Yes, 671; No, 311)

Article 33. *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 16, 2013 and the balance will be due at the same location on or before 4:30 pm February 14, 2014. 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 14, 2014. All taxes, interest and collection fees will be paid into the Town Treasury?*
No Discussion. (Yes, 947; No, 58)

Article 35. *Shall the voters of the Town of Norwich support the Vermont Home Energy Challenge, a voluntary effort to help residents lower their energy bills and improve home comfort through energy efficiency, by encouraging residents to undertake energy efficiency improvements in their homes and reduce energy use, accepting the goal of weatherizing 3% of the homes in our community in 2013, and thereby supporting Vermont in reaching its statewide goal of 25% energy savings in 80,000 homes by the year 2020?*

Jonathan Teller-Elsberg spoke to this article explaining that the Norwich Energy Committee would like the Town to support the Vermont Home Energy Fund Challenge. This will involve no money but a pledge to save energy. (Yes, 831; No, 174)

Article 36. *Will voters of the Town of Norwich, VT instruct their federal and state legislatures to:*

1. *Ban assault weapons and high-capacity ammunition magazines;*
2. *Require a criminal background check for every gun sold in America;*
3. *Make gun trafficking a federal crime, with real penalties for “straw purchasers” (those who arm criminals)?*

Don McCabe spoke to this saying this is the first time it has appeared since the Newtown shooting. This is to send a message to Montpelier and forward. He feels now is the time to discuss common sense gun control. (Yes, 898; No, 132)

Article 37. *Shall the Town of Norwich vote to petition, alone or with the other communities, the passage of the following amendment to the Constitution of the State of Vermont: “Chapter 1, Article 22 (Rights of Nature). That the natural environment of Vermont, including its forests, natural areas, surface and ground waters, and fish and wildlife populations, has certain natural, inherent and unalienable rights to clean water and air, to health uncompromised by anthropogenic substances damaging to the systems of life and to flourishing, connected habitats which support the well-being of the flora and fauna of Vermont. Every person in this state shall have recourse to the laws for all violations of this article, with damages recurring in full to the injured environmental system to ensure its prompt restoration”?*

Courtney Dobyns spoke to this article saying that this would start conversations for the rights of nature which began in Ecuador in 2010 and have gone global. This would create a balance of nature and web of life which has been disrupted and will have a legal basis to support our planet. (Yes, 689; No, 284)

Article 38. *Transact any other business that may legally come before the annual Norwich Town Meeting.*

Sue Pitiger spoke to this inviting people to come to the Spring Gala and honor the Fraser Family as Citizens of the Year.

Meeting adjourned at 10:47 pm.

Respectfully submitted, Bonnie J. Munday, Norwich Town Clerk

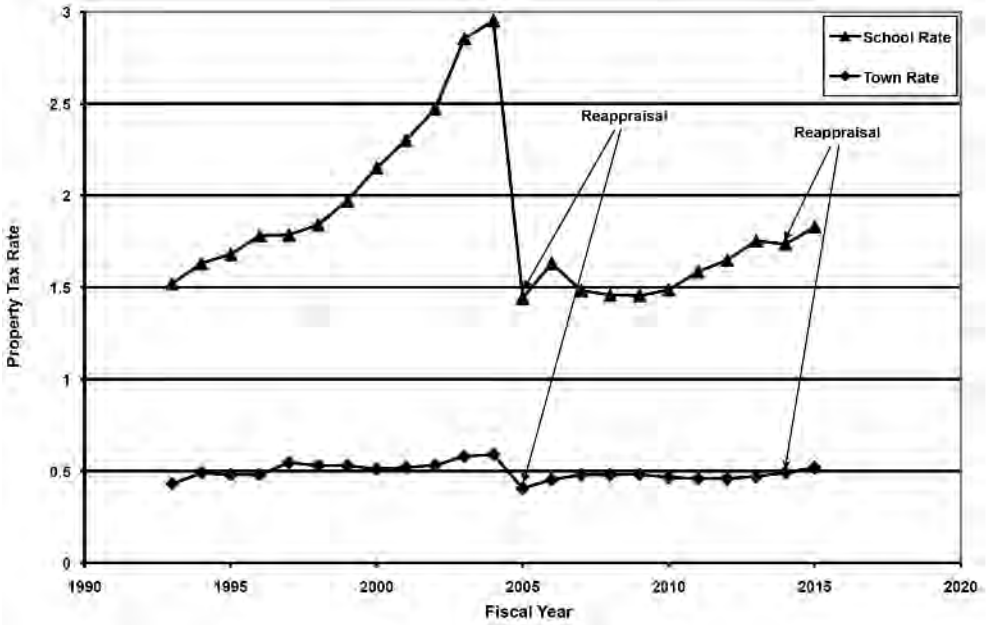
Ballot Results

Articles 1 & 2, March 5, 2013

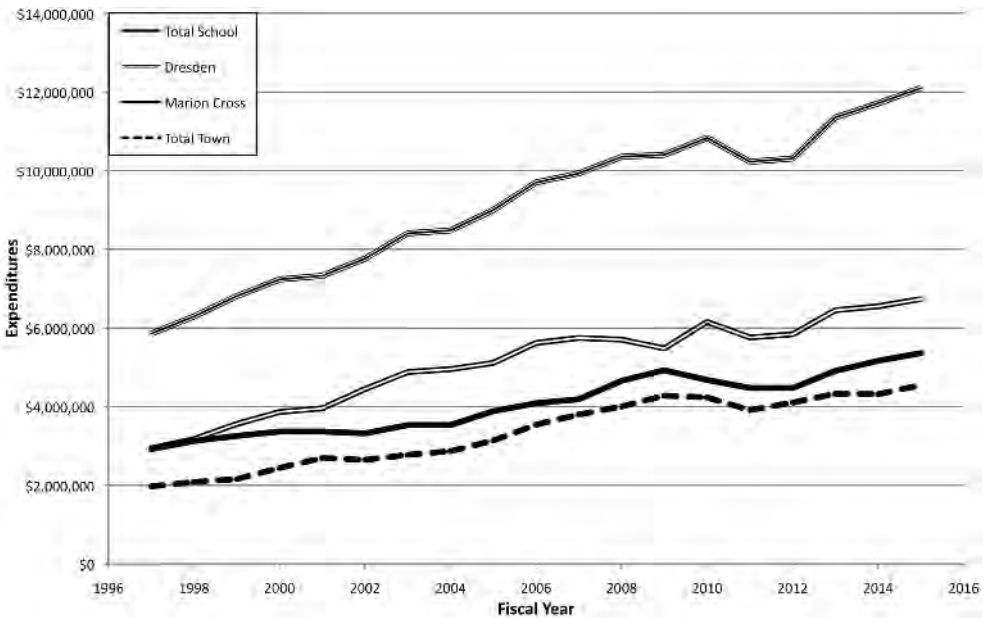
Moderator (1 year)	Warren Thayer . . . . .	.850
Dresden-Norwich School Director (3 years)	Carey Callaghan . . . . .	.845
Dresden-Norwich School Director (1 year unexpired term)	Tom Candon . . . . .	.837
Lister (3 years)	Cheryl A. Lindberg . . . . .	.784
Selectman (3 years)	Linda Cook . . . . .	.840
Selectman (2 years)	Christopher Ashley . . . . .	.813
Cemetery Commissioner (5 years)	Fred Smith, Jr. . . . .	.830
Trustee of Public Funds (3 years)	Cheryl Lindberg . . . . .	.46



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

LOCAL GROSS EXPENDITURES SUMMARY

	FY13	FY14	FY15	FY15/FY14
	Actual	Budget	Projected*	% Change
Town without Articles	\$ 4,103,989	\$ 4,029,082	\$ 4,161,554	3.29%
Articles	\$ 310,001	\$ 286,201	\$ 386,201	34.94%
Local Agreement	\$ 37,360	\$ 35,268	\$ 34,724	-1.54%
Total Town	\$ 4,451,350	\$ 4,350,551	\$ 4,582,479	5.33%
Marion Cross School	5,139,749	5,163,548	5,357,764	3.76%
Dresden Assessment	6,398,727	6,547,177	6,763,887	3.31%
Total School	11,538,476	11,710,725	12,121,651	3.51%
Total Expenditures	\$ 20,441,175	\$ 20,411,827	\$ 21,286,608	4.29%

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

	FY13	FY14	FY15	FY15/FY14
	Actual	Actual	Projected*	% Change
Town Rate without Articles	\$ 0.4094	\$ 0.4413	\$ 0.4591	4.03%
Town Rate for Articles	0.0542	0.0454	0.0556	22.47%
Local Agreement Rate	0.0053	0.0051	\$ 0.0050	-1.96%
Total Town Rate	0.4689	0.4918	0.5197	5.67%
Windsor County**		0.0062	0.0089	43.55%
School Homestead***	1.7530	1.7356	1.8403	6.03%
School Non-residential***	1.4791	1.4821	1.5202	2.57%
Total Tax Rate				
Homestead	\$ 2.2219	\$ 2.2336	\$ 2.3689	6.06%
Non-residential	\$ 1.9480	\$ 1.9801	\$ 2.0488	3.47%

AMOUNTS TO BE RAISED BY TAXES

	FY13	FY14	FY15	FY15/FY14
	Actual	Estimated	Projected*	% Change
Town	\$ 3,299,163	\$ 3,291,673	\$ 3,396,254	3.18%
Windsor County		\$ 42,557	\$ 62,078	45.87%
Combined School****	\$ 10,944,004	\$ 11,888,291	\$ 11,834,173	-0.46%
Total taxes to be raised	\$ 14,243,167	\$ 15,222,521	\$ 15,292,505	0.46%

* Assumes an estimated Town Grand List on April 1, 2014 of \$694,474,900.

** The FY13 Actual Total Town Rate included the Windsor County taxes.

*** 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.

****Based on January 2014 information from the Vermont Tax Department and based on income tax year 2012 and property taxes paid in 2011, 384 Norwich taxpayers received the following Property Tax Adjustments and Rebates: 384 received school property tax adjustments totaling \$1,255,741 (of these, 125 also received circuit breaker tax adjustments totaling \$102,342) for a total of \$1,358,083.

Norwich School District
2013-2014 Estimated Tax Rate Calculation

		Actual 2013-14	Estimated 2014-15	Chg	% Chg	
	1	Marion Cross School	\$5,163,548	\$5,357,764	194,216	3.76%
	1a	<i>Deficit Reduc Article/Budget Chges</i>	\$0	\$0		
	2	plus Dresden Assessment	6,547,177	6,763,887	216,710	3.31%
	2a	Total Expenditures	11,710,725	12,121,651	410,926	3.51%
	3	less Revenues and Fund Balance (excl Voc Aid)	1,315,294	1,282,966	-32,328	-2.46%
	4	equals Education Spending	\$10,395,431	\$10,838,685	443,254	4.26%
	4a	Plus or (minus) net budget changes	\$0	\$0		
	5	Estimated equalized pupils	633.24	638.33	5.09	0.80%
Calculation of Excess Spending Obligation	6	Adjusted ES/Eq Pupil	\$16,416	\$16,980	\$564	3.43%
	6a	Net Debt per Eq pupil	\$1,459	\$1,512		
	6b	Net Special Ed Excess per Eq Pupil		\$10.06		
	7	Adjusted ES/Eq Pupil for purposes of Excess Spending	\$14,955	\$15,458		
	8	Excess Spending Threshold	\$15,456	\$16,166	\$710	4.59%
	9	Per Pupil Spending above/(below) Threshold	(501)	(708)		
	10	Per pupil figure for Calculating District Adjustment	\$16,416	\$16,980	\$564	3.43%
	11	Base Amount	\$9,151	\$9,382	\$231	2.52%
	12	District Spending Adjustment	179.393%	180.982%	1.590%	0.89%
	13	Statewide Ed Tax Rate	\$0.94	\$1.01	\$0.07	7.45%
13a	Equalized Homestead Tax	\$1.6863	\$1.8279	0.1416	8.40%	
14	Common level of appraisal	97.16%	99.33%	2.2%	2.23%	
15	Estimated nominal tax rate	\$1.7356	\$1.8403	0.1047	6.03%	
16	Income Sensitivity Percentage	3.23%	3.33%	0.10%	3.10%	
17	Non Residential Tax Rate	\$1.44	\$1.51	0.07	4.86%	
18	Divide by CLA	97.16%	99.33%	2.17%	2.23%	
19	Nominal Non-Residential Tax Rate	\$1.4821	\$1.5202	0.0381	2.57%	

Note: Tax rate info preliminary and subject to state legislative changes.

Town of Norwich Summary

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
TOWN ADMINISTRATION	\$ 261,822	\$ 220,127	\$ 276,052	\$ 271,670	-1.59%
BCA/BOA	775	671	1,200	1,171	-2.42%
STATUTORY MEETINGS	7,150	5,932	3,790	7,380	94.73%
TOWN CLERK	121,200	116,561	155,572	156,801	0.79%
FINANCE	130,512	100,679	155,542	138,842	-10.74%
GENERAL ADMINISTRATION	19,050	21,174	19,800	21,100	6.57%
ASSESSOR/LISTER	155,146	93,351	86,311	94,195	9.13%
PLANNING	109,217	106,165	121,027	121,024	0.00%
RECREATION	210,378	218,155	203,375	222,826	9.56%
POLICE	515,957	526,298	513,856	532,350	3.60%
FIRE/FAST	343,721	331,530	353,176	355,707	0.72%
EMERGENCY MGMT.	29,200	29,664	24,800	70,250	183.27%
TREE WARDEN	12,000	11,990	-	-	-
CONSERVATION COMMISSION	27,080	13,899	7,120	6,950	-2.39%
PUBLIC WORKS	2,120,452	2,017,274	1,939,314	1,948,503	0.47%
LONG TERM DEBT	52,136	52,136	49,297	46,436	-5.80%
TOWN APPROPRIATIONS	1,000	-	1,000	1,000	0.00%
TAXES	22,000	74,290	5,000	5,000	0.00%
INSURANCES	169,890	164,093	112,850	160,350	42.09%
TOWN TOTAL	\$ 4,308,685	\$ 4,103,989	\$ 4,029,082	\$ 4,161,554	3.29%
OUTSIDE APPROPRIATIONS	\$ 310,001	\$ 310,001	\$ 286,201	\$ 386,201	34.94%
TOTAL	\$ 4,618,686	\$ 4,413,990	\$ 4,315,283	\$ 4,547,755	5.39%

Town of Norwich Revenue Report

	FY13 FINAL	FY13 ACTUAL	FY14 ESTIMATE*	FY15 ESTIMATE*	FY15/FY14 % CHANGE
REVENUES/PAYMENT FROM REDUCTION IN FUND BALANCE					
PROPERTY TAX REVENUES					
TOWN PROPERTY TAX	\$ 3,329,303	\$ 3,221,070	\$ 3,071,666	\$ 3,188,206	3.79%
PROPERTY TAX FOR OTHER MONETARY ARTICLES			313,820	386,201	23.06%
VT LAND USE TAX	107,222	107,222	107,222	151,500	41.30%
PROPERTY TAX INTEREST	20,000	23,019	25,000	25,000	0.00%
PROPERTY TAX COLLECTION FEE	15,000	16,363	17,000	17,000	0.00%
TOTAL PROPERTY TAX REVENUE	\$ 3,471,525	\$ 3,367,673	\$ 3,534,708	\$ 3,767,907	6.60%
LICENSE & PERMIT REVENUE					
LIQUOR LICENSE	\$ 350	\$ 350	\$ 350	\$ 350	0.00%
DOG LICENSE	2,900	2,729	2,800	2,730	-2.50%
HUNTING & FISHING LICENSES	400	365	400	365	-8.75%
PEDDLER LICENSE	50	75	50	50	0.00%
BUILDING/DEVELOPMENT PERMITS	3,550	6,196	7,500	9,000	20.00%
LAND POSTING PERMIT	250	210	250	210	-16.00%
TOTAL LICENSE & PERMIT REVENUE	\$ 7,500	\$ 9,925	\$ 11,350	\$ 12,705	11.94%
INTERGOVERNMENTAL REVENUE					
VT HIWAY GAS TAX	\$ 180,880	\$ 153,286	\$ 174,609	\$ 153,300	-12.20%
VT ACT 60	15,000	15,219	15,200	15,200	0.00%
SL OF VT LISTER TRAINING	400	399	400	400	0.00%
PILOT PAYMENTS	20,000	23,155	22,000	22,000	0.00%
VT NATURAL RESRCS	3,798	3,798	3,798	3,798	0.00%
LATE FEES/REVISED TAX BILLS	300	420	300	400	33.33%
EDUCATION TAX RETAINER	21,000	24,145	24,000	24,000	0.00%
TOTAL INTERGOVERNMENTAL REVENUE	\$ 241,378	\$ 230,421	\$ 240,307	\$ 219,098	-8.83%

Town of Norwich Revenue Report

	FY13 FINAL	FY13 ACTUAL	FY14 ESTIMATE*	FY15 ESTIMATE*	FY15/FY14 % CHANGE
SERVICE FEE REVENUE					
RECORDING FEE	\$ 30,000	\$ 50,425	\$ 37,000	\$ 46,000	24.32%
RESOLUTION	3,333	5,503	4,100	-	-100.00%
DOCUMENT COPY FEE	2,500	3,838	2,800	3,500	25.00%
USE OF REGRDS FEE	375	587	400	500	25.00%
VITAL STATISTIC FEE	1,300	1,090	1,000	1,000	0.00%
MOTOR VEHICLE RENEWAL FEE	325	192	300	150	-50.00%
PHOTOCOPYING FEE	250	11	100	10	-90.00%
TRACY HALL RENTAL FEE	7,000	6,926	7,500	7,000	-6.67%
POLICE REPORT FEE	300	678	750	725	-3.33%
POLICE ALARM RESPONSE FEE	1,200	800	1,500	1,200	-20.00%
SPECIAL POLICE DUTY FEES	1,000	-	500	-	-100.00%
PLANNING DOC COPY FEE	100	6	-	-	-
PLANNING MAPS	1,000	-	-	-	-
RECREATION PROGRAM FEES	112,000	148,644	126,000	179,000	42.06%
TRANSFER STATION STICKERS	19,000	19,820	23,000	20,000	-13.04%
RECYCLING SOLID WASTE FEES	10,500	863	2,000	900	-55.00%
E-WASTE REVENUE	-	4,185	4,000	4,000	0.00%
RECYCLING REBATES	-	5,448	4,000	4,000	0.00%
TRASH COUPON	95,000	74,282	90,000	75,000	-16.67%
TOTAL SERVICE FEE REVENUE	\$ 385,183	\$ 323,297	\$ 304,950	\$ 342,985	12.47%
GRANT REVENUE					
FEMA MITIGATION GRANT	\$ 7,112	\$ 31,111	\$ -	\$ -	-
PLANNING GRANT	326	8,675	-	-	-
STATE OF VT PAVING GRANT	157,115	157,115	-	-	-
USDA NRCS-DEBRIS REMOVAL	9,447	9,447	-	-	-
US JUSTICE DEPT. VEST GRANT	1,366	1,366	-	-	-
FY 09 HOMELAND SECURITY	20,291	20,291	-	-	-
GOVERNORS HIGHWAY SAFETY GRANT	5,011	5,011	-	-	-
VLCI PACIF GRANT	2,168	2,168	-	-	-
2012 EQUIPMENT INCENTIVES GRANT	4,625	4,625	-	-	-
2013 EQUIPMENT INCENTIVES GRANT	2,035	4,030	-	-	-
NORWICH WOMEN'S CLUB GRANT	6,090	6,090	-	-	-
FIRE & EMERGENCY RECRUITMENT GRANT	1,486	1,486	-	-	-
TOTAL GRANT REVENUE	\$ 217,071	\$ 251,414	\$ -	\$ -	-

	FY13 FINAL	FY13 ACTUAL	FY14 ESTIMATE*	FY15 ESTIMATE*	FY14/FY15 % CHANGE
OTHER TOWN REVENUES					
TOWN REPORT	\$ 1,600	\$ 1,460	\$ 1,500	\$ 1,500	0.00%
BANK INTEREST	7,500	2,802	7,800	2,800	-64.10%
INSURANCE CLAIMS	-	-	-	-	-
ATHLETIC FIELD RENTAL	16,400	25,795	27,000	26,000	-3.70%
TOTAL OTHER TOWN REVENUES	\$ 25,500	\$ 30,056	\$ 36,300	\$ 30,300	-16.53%
PUBLIC SAFETY REVENUES					
POLICE FINE	\$ 14,300	\$ 11,986	\$ 17,500	\$ 14,500	-17.14%
PARKING FINE	500	150	200	175	-12.50%
DOG FINE	200	175	200	200	0.00%
TOTAL PUBLIC SAFETY REVENUES	\$ 15,000	\$ 12,311	\$ 17,900	\$ 14,875	-16.90%
MISCELLANEOUS REVENUE					
DAILY OVER/SHORT	\$ -	\$ (54)	\$ -	\$ -	-
DONATIONS	-	100	-	-	-
AMBULANCE REFUND	-	3,540	-	-	-
RECREATION	-	2,350	-	-	-
TOWN CLERK	-	141	50	-	-
FINANCE DEPT	-	7	-	-	-
PLANNING DEPT	-	1,200	-	-	-
POLICE DEPT	-	15	-	-	-
COBRA REIMBURSEMENT	-	14,458	-	-	-
HIGHWAY DEPT	-	2,463	-	-	-
CONSERVATION COMM.	-	75	-	-	-
MISCELLANEOUS	4,000	5,482	3,950	4,000	-
TOTAL MISCELLANEOUS REVENUE	\$ 4,000	\$ 29,477	\$ 4,000	\$ 4,000	0.00%
TOTAL FEES & SERVICES	\$ 795,632	\$ 876,901	\$ 614,807	\$ 623,963	1.49%
ALLOWANCE FOR TAX ADJUSTMENTS*	\$ 4,267,157	\$ 4,244,574	\$ 4,315,283	\$ 4,547,755	5.39%

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

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
TOWN ADMINISTRATION					
SELECTBOARD STIPEND	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.00%
TOWN MANAGER WAGE	90,000	110,862	97,894	101,416	3.60%
TOWN MANAGER BENEFITS	-	-	16,824	16,877	0.32%
TREASURER STIPEND	1,693	1,693	1,693	1,693	0.00%
ADMIN ASSIST WAGE	41,184	41,184	44,393	45,714	2.98%
FICA TAX	8,393	9,443	10,125	10,428	3.00%
MEDI TAX	1,963	2,365	2,368	2,439	2.99%
HEALTH INSUR	27,769	11,082	12,774	12,854	0.63%
DISABILITY/LIFE INSURANCE	2,361	1,980	1,697	2,076	22.33%
DENTAL INSURANCE	840	423	430	450	0.00%
VI RETIREMENT	6,784	7,725	8,242	8,405	1.98%
COBRA EXPENSE	-	-	-	-	0.00%
PROFESS SERVICES	48,000	17,794	45,000	45,000	0.00%
TOWN MANAGER RECRUITMENT	7,500	-	-	-	0.00%
TELEPHONE	700	545	600	600	0.00%
TOWNGR CELL PHONE	650	665	600	600	0.00%
POSTAGE	300	114	250	250	0.00%
ADVERTISING	800	338	600	450	-25.00%
TOWNGR VEHICLE	3,600	-	-	-	0.00%
MILEAGE	200	62	200	100	-50.00%
OFFICE SUPPLIES	1,000	1,139	1,000	1,200	20.00%
OFFICE EQUIP	600	-	600	600	0.00%
DUES/MTS/EDUC	1,150	330	1,150	500	-56.52%
COMMITTEE	500	-	500	500	0.00%
CITIZEN ASSISTANCE	-	-	-	-	0.00%
GRANT MATCH	2,317	-	-	-	0.00%
VOLCT MEMBERSHIP	4,267	4,267	4,267	4,267	0.00%
TOWN REPORT	6,000	5,324	5,575	6,000	7.62%
DES FUND-FACILITIES STUDY	-	-	15,000	5,000	-66.67%
DES FUND-CITIZEN ASSISTANCE	-	-	1,000	1,000	0.00%
MISCELLANEOUS	750	792	750	750	0.00%
TOTAL	\$ 261,822	\$ 220,127	\$ 276,052	\$ 271,670	-1.59%

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
BOARD OF CIVIL AUTHORITY/ABATEMENT					
JUSTICES WAGE	600	513	800	600	-25.00%
FICA TAX	-	19	-	37	0.00%
MEDI TAX	-	4	-	9	0.00%
DUES/MTS/EDUC	-	-	-	300	0.00%
POSTAGE	175	94	400	225	-43.75%
OFFICE SUPPLIES	-	41	-	-	-
TOTAL	775	671	1,200	1,171	-2.42%
STATUTORY MEETINGS					
FOLLOWWORKERS WAGE	350	250	200	200	0.00%
FICA TAX	-	9	-	12	0.00%
MEDI TAX	-	2	-	3	0.00%
POSTAGE	450	219	-	225	0.00%
ADVERTISING	225	-	-	200	0.00%
PRINTING	1,500	1,795	1,500	2,000	33.33%
OFFICE SUPPLIES	200	159	200	175	-12.50%
VOTING MACH EXPENSE	-	-	65	65	0.00%
VOTING MACH MAINT AGRMT	225	-	225	300	33.33%
VTG MCHN PROGRAMG	4,200	3,498	1,600	4,200	162.50%
TOTAL	7,150	5,932	3,790	7,380	94.73%

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
TOWN CLERK					
TOWN CLERK WAGE	\$ 47,903	\$ 47,903	\$ 55,206	\$ 57,392	3.96%
ASST CLK WAGE	27,192	27,040	36,442	37,551	3.04%
FICA TAX	4,430	4,467	5,682	5,886	3.60%
MEDI TAX	1,089	1,045	1,329	1,377	3.59%
HEALTH INS	22,826	21,908	37,691	31,209	-17.20%
DISABILITY/LIFE INS	1,500	1,143	1,710	1,630	-4.68%
DENTAL INSURANCE	635	635	900	900	0.00%
VT RETIREMENT	2,395	3,239	4,582	4,866	6.19%
DOG/CAT LICENSE	475	399	475	450	-5.26%
VITAL STATISTICS	55	-	55	50	-9.09%
RECORD RESTORATION	4,500	3,159	-	-	0.00%
TELEPHONE	525	478	525	515	-1.90%
ADVERTISING	150	-	100	100	0.00%
OFFICE SUPPLIES	2,800	1,942	2,500	2,300	-8.00%
OFFICE EQUIPMENT	600	-	-	200	0.00%
SOFTWARE	3,850	3,028	3,125	3,125	0.00%
DUES/MTGS/EDUC	275	175	250	250	0.00%
DPS FUND-RECORD RESTORATION	-	-	5,000	9,000	80.00%
TOTAL	\$ 121,200	\$ 116,561	\$ 155,572	\$ 156,801	0.79%

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
FINANCE DEPARTMENT					
FINANCE OFFICER WAGE	\$ 48,450	\$ 47,758	\$ 57,422	\$ 61,633	7.33%
FINANCE ASSISTANT WAGE	32,448	19,739	40,227	25,801	-35.86%
FICA TAX	5,016	4,152	6,054	5,421	-10.46%
MEDI TAX	1,173	971	1,416	1,268	-10.46%
HEALTH INS	21,634	6,360	25,166	18,911	-24.85%
DISABILITY/LIFE INS	1,456	845	1,820	1,573	-13.57%
DENTAL INSURANCE	840	423	900	729	-19.00%
VT RETIREMENT	4,045	2,386	3,087	4,481	45.16%
TELEPHONE	500	457	500	500	0.00%
ADVERTISING	175	168	175	175	0.00%
PRINTING	75	64	75	75	0.00%
OFFICE SUPPLIES	1,500	1,026	1,500	1,500	0.00%
OFFICE EQUIPMENT	250	214	-	125	100.00%
SOFTWARE	700	965	700	750	7.14%
DUES/MTGS/EDUC	350	235	350	250	-28.57%
INDEPENDENT AUDIT	11,750	14,819	16,000	15,500	-3.13%
BANK CHARGE	150	97	150	150	0.00%
TOTAL	\$ 130,512	\$ 100,679	\$ 155,542	\$ 138,842	-10.74%
GENERAL ADMINISTRATION					
TELEPHONE	\$ 750	\$ 1,286	\$ 750	\$ 1,000	33.33%
POSTAGE METER RENTAL	750	685	750	750	0.00%
POSTAGE	3,000	2,651	3,000	3,000	0.00%
OFFICE SUPPLIES	1,500	981	1,500	1,250	-16.67%
PHOTOCOPIER	2,500	3,797	2,500	3,500	40.00%
COMPUTER EQUIPMENT	1,600	1,559	1,600	1,600	0.00%
WEB SITE SUPPORT	350	355	600	500	-16.67%
SERVER MAINTENANCE	3,600	4,860	3,600	4,000	11.11%
DESIGNATED FUND EQUIPMENT	5,000	5,000	5,500	5,500	0.00%
TOTAL	\$ 19,050	\$ 21,174	\$ 19,800	\$ 21,100	6.57%

Town of Norwich Expenditure Budget/Report

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
ASSESSOR DEPARTMENT					
LISTER WAGE	\$ 4,500	\$ 4,500	\$ 4,500	4,500	0.00%
ASSESSING CLERK WAGE	18,720	15,005	18,218	15,481	-15.02%
FICA TAX	1,440	1,209	1,409	1,239	-12.08%
MEDI TAX	337	283	329	290	-11.94%
HEALTH INS	-	-	6,387	7,045	10.30%
DISABILITY/LIFE INS	-	-	332	247	-25.60%
DENTAL INSURANCE	-	-	225	450	100.00%
VT RETIREMENT	-	-	911	793	-12.91%
PROFESSIONAL ASSESSOR SERVICES	75,000	23,040	50,000	60,000	20.00%
TAX MAPPING	1,000	1,170	-	-	
SOFTWARE MAINT/UPDATE	6,500	1,845	1,500	1,500	0.00%
TELEPHONE	500	647	500	500	0.00%
POSTAGE	400	68	400	500	25.00%
ADVERTISING	100	-	100	100	0.00%
PRINTING	200	63	200	200	0.00%
MILEAGE REIMB	200	4	50	50	0.00%
OFFICE SUPPLIES	200	217	200	250	25.00%
OFFICE EQUIPMENT	250	72	250	250	0.00%
DUES/MTGS/EDUC	800	228	800	800	0.00%
DESIGNATED FUND-REAPPR	45,000	45,000	-	-	
TOTAL	\$ 155,146	\$ 93,351	\$ 86,311	\$ 94,195	9.13%

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
PLANNING/DRB DEPARTMENT					
PLAN ADMIN WAGE	50,416 \$	50,416 \$	57,422 \$	61,068	6.35%
OFFICE ASST. WAGE	15,948	13,865	20,114	20,908	3.95%
FICA TAX	4,115	3,758	4,807	5,082	5.73%
MEDI TAX	962	879	1,124	1,189	5.75%
HEALTH INS	12,269	11,082	19,161	12,854	-32.91%
DISABILITY/LIFE INS	907	812	812	888	9.30%
DENTAL INSURANCE	420	423	675	675	0.00%
VT RETIREMENT	2,521	2,521	2,871	3,130	9.01%
TOWN PLAN	500	-	-	-	0.00%
PLANNING SERVICES	-	-	-	1,500	0.00%
PROFESS SERVICES	500	1,202	500	-	-100.00%
MAPPING	900	413	2,700	2,500	-7.41%
HISTORIC PRESERVATION COMMISSION	1,000	260	1,000	1,500	50.00%
HISTORIC PRES CLG GRANT	9,108	9,450	-	-	0.00%
TELEPHONE	400	480	400	400	0.00%
POSTAGE	445	264	435	425	-2.30%
ADVERTISING	550	556	600	600	0.00%
PRINTING	300	1,124	300	300	0.00%
MILEAGE REIMB	400	476	600	500	-16.67%
OFFICE SUPPLIES	900	509	900	900	0.00%
OFFICE EQUIPMENT	700	1,329	500	500	0.00%
DUES/MTGS/EDUC	625	1,015	775	775	0.00%
TWO RIVER PLANNING COMM.	4,268	4,268	4,268	4,268	0.00%
U.V. TRANSPORTATION MGMT	1,063	1,063	1,063	1,063	0.00%
TOTAL	\$ 109,217	\$ 106,165	\$ 121,027	\$ 121,024	0.00%

Town of Norwich Expenditure Budget/Report

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
RECREATION DEPARTMENT					
RECREATION ADMINISTRATION					
RECREATION DIR WAGE	\$ 45,390	\$ 45,391	\$ 57,422	\$ 62,150	8.23%
RECREATION ASSISTANT	2,787	-	3,000	-	-100.00%
PICA TAX	2,987	2,791	3,746	3,853	2.87%
MEDI TAX	699	653	876	901	2.87%
HEALTH INS	12,269	11,082	12,774	7,416	-41.94%
DISABILITY/LIFE INSUR	807	810	1,088	1,170	7.54%
DENTAL INSURANCE	420	423	450	450	0.00%
VT RETIREMENT	2,270	2,268	2,871	3,185	10.94%
TELEPHONE	600	476	650	650	0.00%
POSTAGE	200	89	200	100	-50.00%
ADVERTISING	150	-	100	50	-50.00%
PRINTING	100	-	100	50	-50.00%
DUES/MTGS/EDUC	800	670	800	800	0.00%
OFFICE EQUIPMENT	300	56	300	250	-16.67%
MILEAGE REIMBURSEMENT	450	403	450	450	0.00%
OFFICE SUPPLIES	350	110	350	250	-28.57%
TOTAL ADMINISTRATION	\$ 70,578	\$ 65,222	\$ 85,177	\$ 81,726	-4.05%

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
RECREATION PROGRAMS					
INSTRUCTOR FEE	\$ 45,000	\$ 62,754	\$ 50,000	\$ 75,000	50.00%
MIDDLE SCHOOL REC	300	409	300	300	0.00%
COACHING MATERIALS	6,000	5,527	4,500	4,800	6.67%
TEE SHIRT/HAT	3,500	3,654	3,500	3,600	2.86%
EQUIPMENT	12,550	10,542	13,700	13,700	0.00%
SUMMER PROG WAGE	2,000	2,060	2,000	2,200	10.00%
REFEREE/UMPIRE	850	1,070	1,200	1,200	0.00%
ENTRY FEE	4,500	5,958	6,500	6,500	0.00%
REGISTRATION & CREDIT CARD FEES	12,500	12,500	13,500	13,500	0.00%
M.CROSS SCHOOL RENTAL FEE	1,300	838	1,300	1,300	0.00%
SPECIAL EVENTS/SUPPLIES	750	654	849	850	0.12%
FICA	170	153	199	200	0.50%
MEDI	300	293	300	300	0.00%
UNIFORM					
TOTAL RECREATION PROGRAMS	\$ 89,720	\$ 106,412	\$ 97,848	\$ 123,450	26.17%
RECREATION FACILITIES					
REC FIELD CARE	\$ -	\$ 5,788	\$ 7,500	\$ 7,500	0.00%
HUNLEY LINE MARKING	5,000	3,259	4,500	3,000	-33.33%
PORTABLE TOILET	1,000	255	1,000	800	-20.00%
REPAIRS & MAINT	800	146	1,500	1,000	-33.33%
WATER USAGE	3	221	350	350	-100.00%
WOMEN'S CLUB GRANT	1,515	1,515	-	-	-
SITE WORK	-	75	-	-	-
NORWICH POOL	500	-	500	-	-100.00%
FEMA POOL-GRANT	25,262	25,262	-	-	-
DESIGNATED FUND-T COURTS	10,000	10,000	5,000	5,000	-100.00%
DESIGNATED FUND-DAM	-	-	-	-	-
TOTAL RECREATION FACILITIES	\$ 50,080	\$ 46,521	\$ 20,350	\$ 17,650	-13.27%
TOTAL	\$ 210,378	\$ 218,155	\$ 203,375	\$ 222,826	9.56%

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
POLICE STATION					
WATER USAGE	200	187	200	200	0.00%
ELECTRICITY	3,000	3,345	3,200	3,200	0.00%
HEATING	2,400	2,000	2,000	2,000	0.00%
ALARM MONITORING	350	551	530	210	-60.38%
SUPPLIES	150	217	150	250	66.67%
REPAIRS & MAINT	1,500	2,778	1,500	1,500	0.00%
DESIGNATED FUND-P.STATN	2,500	2,500	-	-	-
TOTAL	\$ 10,100 \$	\$ 11,578 \$	\$ 7,580 \$	\$ 7,360	-2.90%
POLICE DEPARTMENT					
POLICE CHIEF WAGE	\$ 71,780 \$	78,323 \$	74,651 \$	77,670	4.04%
POLICE OFFICER WAGE	133,889	137,713	138,814	146,349	5.43%
OVERTIME OFFICER WAGE	15,500	21,236	20,000	20,000	0.00%
ADMINISTRATIVE WAGE	37,066	37,405	38,666	40,613	5.04%
PARTTIME OFFICER WAGE	7,000	5,680	5,000	5,000	0.00%
CROSSING GUARD WAGE	12,378	11,771	11,724	12,000	2.35%
SPECIAL DUTY WAGE	-	104	-	-	0.00%
FICA TAX	17,212	17,944	17,909	18,701	4.42%
MEDI TAX	4,025	4,196	4,188	4,890	16.76%
HEALTH INS	64,902	64,463	73,592	75,890	3.12%
DISABILITY/LIFE INS	4,424	4,249	4,593	4,500	-2.02%
DELTA DENTAL	2,100	1,693	2,250	2,250	0.00%
VT RETIREMENT	16,229	17,322	17,109	18,248	6.66%
TRAINING	3,500	1,577	3,000	3,000	0.00%
PROFESS SERVICE	400	-	250	250	0.00%
ANIMAL CONT/LEASH LAW	2,000	2,326	2,000	2,000	0.00%
EQUIPMENT INCENTIVE GRANT -12	4,625	4,625	-	-	0.00%
EQUIPMENT INCENTIVE GRANT -13	4,042	4,042	-	-	0.00%

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
PACIF EQUIPMENT GRANT	2,634	2,634	-	-	0.00%
DOJ BULLET PROOF VESTS GRANT	1,500	1,500	-	-	0.00%
RADIO MAINTENANCE	800	-	800	800	0.00%
ADMIN TELEPHONE	4,000	4,359	4,500	4,500	0.00%
PORT/MOBILE RADIOS	900	-	-	-	0.00%
911/PAGERS	400	270	375	375	0.00%
VIBRS	3,500	2,888	2,500	2,750	10.00%
DISPATCH SERVICES	44,000	42,916	45,205	45,205	0.00%
POSTAGE	150	219	200	200	0.00%
ADVERTISING	-	-	-	200	0.00%
SPEED SIGNS	1,000	627	1,000	1,200	20.00%
COMMUNITY RELATNS	1,000	2,692	1,200	1,000	-16.67%
MILEAGE REIMB	100	-	100	100	0.00%
OFFICE SUPPLIES	1,500	1,452	1,750	1,750	0.00%
OFFICE EQUIPMENT	1,500	1,110	1,750	2,000	14.29%
DUES/MTGS/EDUC	500	685	450	450	0.00%
OIL & GASOLINE	9,500	11,464	11,000	11,500	4.55%
AMMUNITION	800	237	500	500	0.00%
CRUISER VIDEO EQUIP	1,000	173	300	300	0.00%
CRUISER MAINT	5,000	2,276	6,000	6,000	0.00%
CRUISER SUPPLIES	800	669	800	700	-12.50%
UNIFORMS CLEANING	800	1,145	1,100	1,100	0.00%
UNIFORM	3,000	2,038	3,000	3,000	0.00%
BULLET PROOF VESTS	2,000	2,297	-	-	0.00%
DESIGNATED FUND-SPECIAL EQUIP	900	900	-	5,000	0.00%
DESIGNATED FUND-CRUISER	17,500	17,500	10,000	5,000	-50.00%
TOTAL	\$ 505,857	\$ 514,720	\$ 506,276	\$ 524,990	3.70%
TOTAL POLICE STATION AND POLICE DEPT.	\$ 515,957	\$ 526,298	\$ 513,856	\$ 532,350	3.60%

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
FIRE/FAST STATION					
UTILITIES					
WATER USAGE	\$ 500	\$ 686	\$ 700	\$ 700	0.00%
ELECTRICITY	1,900	1,801	1,900	1,900	0.00%
HEATING	6,000	4,899	5,500	5,400	-1.82%
TELEPHONE & INTERNET	1,650	1,707	1,750	1,750	0.00%
ALARM MONITORING	60	186	60	60	0.00%
TOTAL	\$ 10,110	\$ 9,279	\$ 9,910	\$ 9,810	-1.01%
REPAIR & MAINTENANCE					
SUPPLIES	\$ 550	\$ 558	\$ 500	\$ 500	0.00%
REPAIR & MAINTENANCE	2,000	3,299	2,700	2,700	0.00%
TOTAL	2,550	3,857	3,200	3,200	0.00%
TOTAL FIRE STATION	\$ 12,660	\$ 13,136	\$ 13,110	\$ 13,010	-0.76%
FIRE/FAST DEPT.					
FIRE WAGES					
FIRE CHIEF WAGES	\$ 55,831	\$ 54,631	\$ 56,816	\$ 58,979	3.81%
FIRE OFFICER STIPEND	2,115	1,116	2,115	1,775	-16.08%
FIREFIGHTERS WAGE	30,014	24,623	32,500	33,475	3.00%
FF DRILLS/MTGS WAGE	4,800	3,180	5,200	5,000	-3.85%
FICA TAX	5,751	5,175	5,991	6,152	2.69%
MEDI TAX	1,345	1,212	1,401	1,439	2.70%
HEALTH INSURANCE	1,125	375	1,500	1,500	0.00%
DISABILITY/LIFE INSURANCE	950	929	1,035	964	-6.86%
VT RETIREMENT	2,961	2,836	3,051	3,167	3.79%
DENTAL INSURANCE	450	423	450	450	0.00%
TOTAL	\$ 105,342	\$ 94,500	\$ 110,059	\$ 112,900	2.58%

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
EMS WAGES					
EMS WAGE	\$ 4,456	\$ 4,475	\$ 5,000	\$ 5,000	0.00%
EMS DRILL WAGE	2,800	1,940	2,500	2,300	-8.00%
EMS FICA TAX	450	386	465	453	-2.67%
EMS MEDI TAX	105	90	109	106	-2.89%
TOTAL	\$ 7,811	\$ 6,891	\$ 8,074	\$ 7,858	-2.67%
EDUCATION & TRAINING					
FIRE EDUC/TRAINING	\$ 1,800	\$ 1,658	\$ 1,800	\$ 1,750	-2.78%
EMS EDUC/TRNG	1,200	1,237	1,200	1,250	4.17%
FIRE DUES/MTGS/EDUC.	900	1,000	1,000	1,000	0.00%
TOTAL	\$ 3,900	\$ 3,895	\$ 4,000	\$ 4,000	0.00%
TOOLS & EQUIPMENT					
FIRE TOOLS & EQUIPMENT	\$ 9,000	\$ 6,416	\$ 7,500	\$ 7,000	-6.67%
EMS TOOLS/ EQUIP	3,400	3,043	3,000	3,000	0.00%
RADIO PURCH/REPAIR	2,000	711	1,000	1,000	0.00%
TOTAL	\$ 14,400	\$ 10,170	\$ 11,500	\$ 11,000	-4.35%
MAINTENANCE					
FIRE TRK R & M	\$ 9,000	\$ 6,280	\$ 9,000	\$ 8,500	-5.56%
EQUIPMENT MAINTENANCE	2,250	1,610	2,000	2,000	0.00%
RADIO MAINTENANCE	1,500	912	1,500	1,000	-33.33%
SOFTWARE MAINTENANCE	800	934	800	800	0.00%
COMPUTER MAINTENANCE	625	1,225	500	650	30.00%
VEHICLE FUEL	3,700	3,710	4,500	4,250	-5.56%
TOTAL	\$ 17,875	\$ 14,671	\$ 18,300	\$ 17,200	-6.01%

Town of Norwich Expenditure Budget/Report

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
SUPPORT					
RECRUITMENT	\$ 250	\$ 243	\$ 250	\$ 250	0.00%
POSTAGE	125	85	100	100	0.00%
FIRE PREVENTION BOOKS & MATERIALS	175	232	175	175	0.00%
FIREFIGHTERS CASUAL INS	6,500	6,360	6,500	6,500	0.00%
OFFICE SUPPLIES	475	669	350	350	0.00%
DISPATCH SERVICE	7,384	7,420	7,679	7,986	4.00%
UNIFORM	300	242	300	250	-16.67%
HYDRANT RENTAL	10,700	10,738	10,700	10,750	0.47%
DRY HYDRANT	-	914	400	400	0.00%
OSHA COMPLIANCE	1,100	981	1,100	1,100	0.00%
TOTAL	\$ 27,009	\$ 27,884	\$ 27,554	\$ 27,861	1.11%
AMBULANCE EXPENDITURES					
AMBULANCE CONTRACT	\$ 83,720	\$ 81,290	\$ 91,579	\$ 91,579	0.00%
AMBULANCE LIAB	2,000	10,089	2,000	2,000	0.00%
TOTAL	\$ 85,720	\$ 91,379	\$ 93,579	\$ 93,579	0.00%
GRANT EXPENSE					
VLCT PACIF GRANT	\$ 518	\$ 518	\$ -	\$ -	0.00%
FY11 PUBLIC SAFETY GRANT	1,486	1,486	-	-	0.00%
TOTAL	\$ 2,004	\$ 2,004	\$ -	\$ -	0.00%
DESIGNATED FUNDS					
DESIGNATED FUND-FIRE STAT	\$ -	\$ -	\$ -	\$ -	0.00%
DESIGNATED FUND-APPARAT'S	62,000	62,000	62,000	63,298	2.09%
DESIGNATED FUND-EQUIPMENT	5,000	5,000	5,000	5,000	0.00%
TOTAL	\$ 67,000	\$ 67,000	\$ 67,000	\$ 68,298	1.94%
TOTAL FIRE	\$ 331,061	\$ 318,394	\$ 340,066	\$ 342,697	4.60%
TOTAL FIRE STATION AND FIRE DPT.	\$ 343,721	\$ 331,530	\$ 353,176	\$ 355,707	0.72%

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
EMERGENCY MANAGEMENT					
DEBT SERVICE ON TOWER BOND	-	-	-	60,790	
ELECTRICITY FOR TOWER BUILDING	-	-	-	2,160	
EMERG MAN ADMIN	100	-	200	200	0.00%
EMERG MNGMT SUPPLIES	100	235	100	100	0.00%
GENERATOR FUEL	1,500	382	1,000	1,000	0.00%
EMERG GEN MAINT	2,500	4,047	3,500	4,000	14.29%
BASE RADIO MAINTENANCE PD & DPW	-	-	-	2,000	
DPW-GENERATOR	-	-	-	-	
DESIGNATED FUND - GENERATORS	-	-	-	-	
DESIGNATED FUND- COMMUNIC	-	-	-	-	
TOTAL	25,000	25,000	20,000	70,250	-100.00%
	\$ 29,200	\$ 29,664	\$ 24,800	\$ 70,250	183.27%
TREE WARDEN EXPENDITURES					
TREE CUTTING/REMOV	12,000	11,990	-	-	0.00%
CONSERVATION COMM.					
POSTAGE	290	-	-	-	0.00%
PRINTING	360	-	-	-	0.00%
DONATIONS	-	-	-	-	0.00%
DUES/MTGS/EDUC	480	750	725	850	17.24%
SPKRS/PUBLIC INFO	500	-	500	500	0.00%
PUBLICITY	420	-	420	300	-28.57%
TRAILS	3,100	2,737	3,100	3,300	6.45%
WATER QUAL MONIT	575	3,000	550	500	-9.09%
NATRL RESRCS INVEN	1,400	876	1,825	1,500	-17.81%
GRANT EXPENSE	19,955	6,536	-	-	0.00%
TOTAL	27,080	13,899	7,120	6,950	-2.39%

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
PUBLIC WORKS DEPARTMENT					
HIGHWAY DIVISION					
HIGHWAY-WAGES & BENEFITS					
DIRECTOR OF PUBLIC WORKS					
ROAD CREW WAGES	\$ 71,925	\$ 71,925	\$ 74,199	\$ 79,610	7.29%
ROAD CREW OVERTIME	227,030	213,859	227,900	238,812	4.79%
PAGER COMPENSATION	39,000	23,725	32,874	28,750	-12.54%
FICA & MEDICARE	2,750	2,750	2,200	2,750	25.00%
HEALTH INSURANCE	26,064	23,974	25,794	26,769	3.78%
DISABILITY & LIFE INSURANCE	77,171	75,545	86,366	94,182	9.05%
DENTAL INSURANCE	4,087	5,069	5,503	5,600	1.76%
RETIREMENT	2,520	2,539	2,700	2,700	0.00%
TOTAL	\$ 467,582	\$ 434,388	\$ 474,395	\$ 497,106	4.79%
MATERIALS					
SALT & CHEMICALS					
SAND	\$ 113,967	\$ 103,710	\$ 113,967	\$ 113,967	0.00%
DUST CONTROL	61,600	51,982	61,600	61,600	0.00%
GRAVEL & STONE	28,000	37,662	30,000	30,000	0.00%
CULVERTS & OTHER ROAD SUPPLIES	65,500	44,347	66,500	66,500	0.00%
ASPHALT PRODUCTS	14,400	5,444	14,400	14,400	0.00%
BRIDGE REPAIR & MAINTENANCE	17,700	892	17,700	2,700	-84.75%
OTHER PROJECTS	2,000	24	2,000	2,000	0.00%
SIGNS	10,000	7,906	-	10,000	0.00%
TOTAL	\$ 317,667	\$ 258,225	\$ 310,667	\$ 305,667	-1.61%

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
CONTRACTED SERVICES					
PLOWING & SANDING	\$ 20,000	\$ 13,150	\$ 16,139	\$ 16,139	0.00%
ROAD SWEEPING	7,150	6,953	7,150	7,150	0.00%
LEAF REMOVAL				5,000	
STREETLIGHTS	20,000	12,662	13,750	12,000	-12.73%
TREE CUTTING & REMOVAL	5,990	19,059	17,000	12,000	
UNIFORMS	5,124	6,311	5,636	5,636	0.00%
PAVING	60,000	62,610	60,000	60,000	0.00%
OTHER PROJECTS			10,000	5,000	-50.00%
CRACK SEALING	20,000	22,271	20,000	20,000	0.00%
PAVEMENT MARKING	6,900	5,850	6,900	20,000	189.86%
BRIDGES					
TOTAL	\$ 145,164	\$ 148,866	\$ 156,575	\$ 162,925	4.06%
EQUIPMENT					
OUTSIDE REPAIRS	\$ 34,388	\$ 27,289	\$ 35,236	\$ 35,236	0.00%
PARTS & SUPPLIES	34,500	31,794	37,500	37,500	0.00%
PETROLEUM PRODUCTS	45,000	54,829	55,000	55,000	0.00%
TOTAL	\$ 113,888	\$ 113,911	\$ 127,736	\$ 127,736	0.00%
HIGHWAY GARAGE					
ELECTRICITY	\$ 3,120	\$ 2,907	\$ 3,120	\$ 3,120	0.00%
PROPANE	9,000	6,939	9,000	9,000	0.00%
TELEPHONE	2,600	2,489	2,750	2,750	0.00%
SUPPLIES	3,000	1,166	2,500	2,500	0.00%
ALARM MONITORING	250	665	250	250	0.00%
REPAIRS & MAINTENANCE	5,250	7,736	5,150	5,150	0.00%
TOOLS	3,000	3,858	3,000	3,000	0.00%
ADMINISTRATION	6,100	3,579	5,900	5,900	0.00%
TOTAL	\$ 32,320	\$ 29,340	\$ 31,670	\$ 31,670	0.00%

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	\$ 140,000	\$ 140,000	\$ 135,000	\$ 135,000	0.00%
DESIGNATED FUND-SIDEWALK	15,000	15,000	-	-	0.00%
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	\$ 465,000	\$ 465,000	\$ 445,000	\$ 445,000	0.00%
GRANTS					
PAVING GRANT	\$ 157,115	\$ 157,115	\$ -	\$ -	-
FEMA GRANT	12,787	22,325	-	-	-
VT PUBLIC SAFETY-RADIO GRANT	20,291	20,291	-	-	-
NRCS GRANT	9,447	9,447	-	-	-
TOTAL	199,640	209,177	-	-	-
TOTAL-HIGHWAY DIVISION	\$ 1,741,261	\$ 1,658,907	\$ 1,546,043	\$ 1,570,104	1.56%
BUILDINGS & GROUNDS DIVISION					
BUILDINGS & GROUNDS WAGES & BENEFITS	\$ 72,821	\$ 66,196	\$ 75,219	\$ 73,440	-2.36%
BUILDINGS & GROUNDS WAGES	8,500	5,889	8,137	7,500	-7.83%
OVERTIME WAGES			550	550	0.00%
PAGER COMPENSATION					
FICA & MEDICARE	5,571	5,368	6,419	6,234	-2.88%
HEALTH INSURANCE	30,999	29,248	35,652	31,394	-11.94%
DISABILITY & LIFE INSURANCE	1,290	1,182	1,370	1,260	-8.03%
DENTAL INSURANCE	420	388	450	450	0.00%
RETIREMENT	3,641	3,854	4,195	4,176	-0.44%
TOTAL	\$ 123,242	\$ 112,125	\$ 131,992	\$ 125,005	-5.29%

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
MATERIALS					
GARDEN SUPPLIES & PLANTS	\$ 1,000	\$ 1,824	\$ 1,000	\$ 1,500	50.00%
CONTRACTED SERVICES					
FOLEY PARK & MEDIANS UNIFORMS	\$ 4,429	\$ 6,177	\$ 4,429	\$ 4,429	0.00%
TREE CUTTING & REMOVAL				900	
TOTAL	\$ 4,429	\$ 6,177	\$ 4,429	\$ 5,329	20.32%
EQUIPMENT					
OUTSIDE REPAIRS	\$ 1,000	\$ 708	\$ 1,000	\$ 1,000	0.00%
PARTS & SUPPLIES	3,000	1,693	3,000	2,500	-16.67%
PETROLEUM PRODUCTS	3,000	3,983	3,000	3,000	0.00%
TOOLS	500	780	500	500	0.00%
TOTAL	\$ 7,500	\$ 7,163	\$ 7,500	\$ 7,000	-6.67%
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	5,000	5,000	10,000	10,000	0.00%
TOTAL-BUILDING AND GROUNDS DIVISION	\$ 141,171	\$ 132,289	\$ 154,921	\$ 148,834	-3.93%
SOLID WASTE DIVISION					
SOLID WASTE WAGES & BENEFITS	\$ 34,466	\$ 38,243	\$ 35,920	\$ 28,038	-21.94%
TRANSFER STATION WAGES	2,637	2,910	2,748	2,145	-21.95%
FICA & MEDICARE					
WORKER'S COMPENSATION					
TOTAL	\$ 37,103	\$ 41,153	\$ 38,668	\$ 30,183	-21.94%

Town of Norwich Expenditure Budget/Report

	FY13	FY13	FY14	FY15	FY15/FY14
	Final Budget	Actual	Budget	Proposed	% Change
CONTRACTED SERVICES					
GUWSWMD ASSESSMENT	\$ 43,187	\$ 43,187	\$ 44,832	\$ 44,832	0.00%
MUNICIPAL SOLID WASTE	62,500	48,992	59,700	53,500	-10.39%
RECYCLING	35,000	27,073	35,000	35,000	0.00%
UNIFORMS	-	-	-	500	
TOTAL	\$ 140,687	\$ 119,252	\$ 139,532	\$ 133,832	-4.09%
EQUIPMENT					
REPAIRS & MAINTENANCE	\$ 4,300	\$ 545	\$ 4,300	\$ 4,300	0.00%
PARTS & SUPPLIES	1,700	1,617	1,700	1,700	0.00%
SMALL EQUIPMENT	150	688	150	300	100.00%
TOTAL	\$ 6,150	\$ 2,850	\$ 6,150	\$ 6,300	2.44%
TRANSFER STATION					
ELECTRICITY	\$ 1,000	\$ 1,176	\$ 1,200	\$ 1,200	0.00%
PROPANE	500	478	600	600	0.00%
TELEPHONE	425	431	425	425	0.00%
ADMINISTRATION	2,250	2,243	2,250	2,250	0.00%
FRANCHISE TAX TO VERMONT	2,800	1,694	2,800	2,800	0.00%
TOTAL	\$ 6,975	\$ 6,021	\$ 7,275	\$ 7,275	0.00%
CAPITAL EXPENDITURES					
DESIGNATED FUND-EQUIPMENT	\$ 5,000	\$ 5,000	\$ 7,500	\$ 8,000	6.67%
TOTAL-TRANSFER STATION DIVISION	\$ 195,915	\$ 174,277	\$ 199,125	\$ 185,590	-6.80%

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
TRACY HALL					
WATER USAGE	\$ 400	\$ 434	\$ 450	\$ 450	0.00%
ELECTRICITY	11,000	11,037	11,000	11,500	4.55%
HEATING	13,500	14,487	13,500	15,000	11.11%
ALARM MONITORING	500	1,080	250	250	0.00%
ELEVATOR MAINT	3,200	3,339	3,200	3,000	-6.25%
BUILDING SUPPLIES	2,500	3,780	2,500	3,000	20.00%
WOMEN'S CLUB GRANT	3,205	3,205	-	-	-
REPAIRS & MAINT	7,000	13,498	7,500	10,000	33.33%
CUSTODIAN PAGER	100	-	100	100	0.00%
MILEAGE REIMB	50	-	50	-	-100.00%
BANDSTAND ELECTR	300	300	325	325	0.00%
SIGN ELECTRICITY	350	641	350	350	0.00%
TOTAL TRACY HALL	\$ 42,105	\$ 51,801	\$ 39,225	\$ 43,975	12.11%
TOTAL PUBLIC WORKS DEPARTMENT	\$ 2,120,452	\$ 2,017,274	\$ 1,939,314	\$ 1,948,503	0.47%
DEBT SERVICE EXPENDITURES					
TRACY HALL PRINCIPAL	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
DEBT INTEREST	7,136	7,136	4,297	1,436	-66.58%
TOTAL	\$ 52,136	\$ 52,136	\$ 49,297	\$ 46,436	-5.80%
TOWN APPROPRIATION					
NORWICH SPECIAL EVENTS	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
TOTAL	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%

Town of Norwich Expenditure Budget/Report

	FY13 Final Budget	FY13 Actual	FY14 Budget	FY15 Proposed	FY15/FY14 % Change
TAX EXPENDITURES					
WINDSOR COUNTY TAX	\$ 17,000	\$ 22,521	\$ -	\$ -	-
TAX ADJUSTMENTS & ABATEMENT	5,000	48,948	5,000	5,000	0.00%
INTEREST	-	2,821	-	-	-
TOTAL	\$ 22,000	\$ 74,290	\$ 5,000	\$ 5,000	0.00%
INSURANCES					
HRA ADMINISTRATION FEES	\$ 2,040	\$ 1,901	\$ -	\$ -	-
HEALTH REIMBURSEMENT ACCOUNT	51,800	23,878	-	-	-
COBRA EXPENSE	-	13,465	-	-	-
CATAMOUNT HEALTH INSURANCE	200	-	-	-	-
PROP & CAS INSURANCE	58,000	54,867	55,000	75,000	36.36%
UNEMP INS RATE ASSMT	7,850	8,166	7,850	7,850	0.00%
WORKERS COMP INS	50,000	61,817	50,000	77,500	55.00%
TOTAL	\$ 169,890	\$ 164,093	\$ 112,850	\$ 160,350	42.09%
TOTAL TOWN EXPENDITURES	\$ 4,308,685	\$ 4,103,989	\$ 4,029,082	\$ 4,161,554	3.29%

	FY13	FY13	FY14	FY15	FY15/FY14	Projected	Notes
	Final Budget	Actual	Budget	Proposed	% Change	Tax Rate	
OTHER MONETARY ARTICLES							
ARTICLE 5 ADVANCE TRANSIT	10,160	10,160	10,360	10,360	0.00%	0.0015	(1)
ARTICLE 6 RSVP	500	500	500	500	0.00%	0.0001	
ARTICLE 7 HEADREST	2,500	2,500	2,500	2,500	0.00%	0.0004	
ARTICLE 8 HCRS	3,093	3,093	3,093	3,093	0.00%	0.0004	
ARTICLE 9 NORWICH AMERICAN LEGION	1,500	1,500	1,500	1,500	0.00%	0.0002	
ARTICLE 10 NORWICH CEMETERY ASSOCIATION	15,000	15,000	15,000	15,000	0.00%	0.0022	
ARTICLE 11 NORWICH CHILD CARE SCHOLARSHIP	4,348	4,348	4,348	4,348	0.00%	0.0006	
ARTICLE 12 NORWICH HISTORICAL SOCIETY	8,000	8,000	8,000	8,000	0.00%	0.0012	
ARTICLE 13 NORWICH LIONS CLUB FIREWORKS	3,000	3,000	3,000	3,000	0.00%	0.0004	
ARTICLE 14 NORWICH PUBLIC LIBRARY - OPERATING	180,000	180,000	200,000	250,000	25.00%	0.0360	
ARTICLE 15 NORWICH PUBLIC LIBRARY - CAPITAL	-	-	-	50,000	-	0.0072	
ARTICLE 16 SERG	750	750	750	750	0.00%	0.0001	
ARTICLE 17 SEVCA	3,750	3,750	3,750	3,750	0.00%	0.0005	
ARTICLE 18 THE FAMILY PLACE	3,000	3,000	4,000	4,000	0.00%	0.0006	
ARTICLE 19 UPPER VALLEY TRAILS ALLIANCE	2,000	2,000	2,000	2,000	0.00%	0.0003	
ARTICLE 20 VISITING NURSE ASSOC. & HOSPICE	15,600	15,600	15,600	15,600	0.00%	0.0022	
ARTICLE 21 WHITE RIVER COUNCIL ON AGING	5,300	5,300	5,300	5,300	0.00%	0.0008	
ARTICLE 22 WINDSOR COUNTY PARTNERS	1,000	1,000	1,000	1,000	0.00%	0.0001	
ARTICLE 23 WISE	2,500	2,500	2,500	2,500	0.00%	0.0004	
ARTICLE 24 YOUTH-IN-ACTION	3,000	3,000	3,000	3,000	0.00%	0.0004	
AFFORDABLE HOUSING	45,000	45,000					(2)
TOTAL VOTED MONETARY ARTICLES	\$ 310,001	\$ 310,001	\$ 286,201	\$ 386,201	34.94%	0.0542	
TOTAL TOWN EXPENDITURES IF ALL ARTICLES PASS	\$ 4,618,686	\$ 4,413,990	\$ 4,315,283	\$ 4,547,755	5.39%		(3)
LOCAL AGREEMENT RATE						0.0050	
TOTAL TOWN TAX RATE						0.5197	

Notes

- (1) To calculate the tax impact of these articles divide your assessed valuation by 100 and multiply by the projected tax rate.
- (2) This item was an article on Warnings in previous years but not this year and is shown for historical purposes.
- (3) The local agreement rate is to raise forgone taxes as a result of locally voted exemptions or tax stabilization agreements.

Designated & Special Purpose Funds

Fund Name	Balance 6/30/2012	Interest	Town Appropriation	Donations & Other Income	Expense	Expense Description	Balance 6/30/13	Additions FY14	Proposed Additions FY15
Allocable Housing	\$ -	\$ 18	\$ 45,000	\$ -	\$ -		\$ 45,018	\$ -	\$ -
Alerts Chair	102	-	-	-	-		102	-	-
Bandstand Fund	1	-	-	-	-		1	35,000	35,000
Bridges	35,042	5	35,000	218,278	236,134	Bridge 41-1 rampike Rd.	52,191	10,000	10,000
Buildings & Grounds	-	2	5,000	-	-		5,002	-	-
Conservation Comm.	99,982	108	-	100	-		100,190	-	-
Citizen Assistance	2,989	2	-	107	2,457	Citizen assistance	641	1,000	1,000
Corridor Hwy	128	-	-	-	-		128	-	-
Communications Project	20,107	31	25,000	-	4,800	Consultants & legal services	40,398	20,000	-
Fire Apparatus	166,634	199	62,000	1	26,816	Chief's Car	202,018	62,000	63,298
Fire Equipment	47,163	53	5,000	-	1,275	Det's fueler	50,940	5,000	5,000
Fire Station	33,013	36	-	-	1,151	Facilities consultant	31,898	-	-
General Administration	10,355	13	5,000	-	2,000	Computer	13,368	5,500	5,500
Gospel Lease land	605	1	-	-	-		605	-	-
Highway Equipment	10,928	55	140,000	-	19,042	John Deere Grader- lease purchase	131,941	135,000	135,000
Highway Garage	28,868	31	-	-	1,151	Facilities consultant	27,748	-	-
Kids & Corps Fund	918	1	-	-	-		919	-	-
Land Management Council	4,141	4	-	-	495	Boundary Blazing by Fire District	3,650	-	-
Long Term Facility Study	10,473	11	-	1,580	964	Facilities consultant	9,520	15,000	5,000
Main Street Plaza	357	1	275,000	-	539	Flas	1,399	-	-
Paving	34,679	76	37,500	131,879	275,000	Beaver Meadow Rd., Elm Street, Casodrich 4 Corners	58,798	275,000	275,000
Police Cruiser	6,550	7	900	-	127,336	Three Cruisers	7,457	10,000	5,000
Police Special Equip.	11,509	14	2,500	-	-		12,872	-	5,000
Police Station	-	-	-	-	1,151	Facilities consultant	-	5,000	9,000
Record Restoration	32,535	36	-	4,666	-		37,237	-	-
Recreation	849	1	-	1,125	583	Recreation scholarships	1,192	-	-
Recreation Scholarships	469	-	-	-	-		469	-	-
School Landsland	31,388	40	15,000	-	-		46,428	-	-
Sidewalk Fund	9,313	13	5,000	-	-		14,326	7,500	8,000
Solid Waste	13,692	2	10,000	-	33,000	Resurfacing of 3 tennis courts	94	5,000	5,000
Tennis Courts	-	-	-	193,025	195,571	Beginning Phase of Lower Construction	37,448	-	-
Lower Construction	7,985	8	-	-	-		7,993	-	-
Town Clerk Employment	26,955	29	-	-	-		26,984	-	-
Town Pool Fund	18,092	113	45,000	-	96,874	Progress billing for reappraisal	66,331	-	-
Town Reappraisal	50,940	55	-	-	-		51,015	-	-
Tracy Hall	1,069	1	-	-	-		1,070	-	-
WCTU Fountain	-	-	-	-	-		-	-	-
Total	\$ 817,109	\$ 965	\$ 692,900	\$ 550,761	\$ 976,345		\$ 1,085,390	\$ 591,000	\$ 586,798

Norwich Trust Funds

<u>Balances</u>	<u>July 1, 2012</u>	<u>June 30, 2013</u>
Perpetual Care Funds	\$ 82,993.08	\$ 83,893.25
Sales of Cemetery Lots Funds	25,461.63	26,540.78
Union Village Cemetery Perpetual Care Funds	36,495.24	36,495.24
Total	\$ 144,949.95	\$ 146,929.27

RECONCILIATION STATEMENT

Balance - July 1, 2012		\$ 144,949.95
Interest on Cemetery Trust Funds	761.75	
Cemetery Lots Sold during the year	1,800.00	
Prior year interest returned by Cemetery Commissioners	178.90	
Interest Due From Norwich Cemetery Commissioners	137.04	
Sub-total		2,877.69
Payments:		
Norwich Cemetery Commiss-FY13 int on Perp Care	761.33	
Interest Due To Sale of Lots Account	137.04	
Sub-total		(898.37)
Balance - June 30, 2013		\$ 146,929.27

DEPOSITS / INVESTMENTS

Perpetual Care, Savings Account, Mascoma Savings Bank	\$ 100.03
Sale of Lots, Savings Account, Mascoma Savings Bank	100.04
Perpetual Care, Certificate of Deposit, Mascoma Savings Bank-0.35%	120,050.94
Sale of Lots, Certificate of Deposit, Mascoma Savings Bank-0.35%	26,678.26
	\$ 146,929.27

Deborah Hall, Cheryl A. Lindberg, Douglas Rexford – 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; being a member of the Board of Abatement; and, in our Town, being a member of the Norwich and Dresden Finance Committees. The Selectboard, Town Manager and Treasurer work together to ensure that the financial responsibilities of the Town are met.

The General Fund of the Town ended FY13 with a deficit. Exhibit G of the Independent Auditor's Report (page I-66) identifies the categories that were over and under budget for the year. There were several budget amendments during FY13 that increased budgeted Revenues by \$151,968 and increased budgeted Expenditures by \$297,319. When compared to Actual 2013 results, the Revenues fell short of budget, and so did the Expenditures, resulting in an excess of Revenues over Expenditures of \$529,701. Revenue categories that were significantly over budget were Charges for Services and Miscellaneous. In total, Revenues were \$53,689 under budget. Actual 2013 Expenditures were under budget by \$242,018. Public Safety accounted for the major variance. After Other Financing Resources (Uses) of (\$707,900) and Extraordinary Items of \$8,786, the Net Change in Fund Balance was a negative \$169,413. The GAAP version of this information is Exhibit E (page I-64).

During the past year I attended many Town/School/Dresden board meetings, Finance Committee meetings and Vermont Treasurer workshops. The Selectboard and School Boards have been working on a plan to reconstitute the Norwich Finance Committee and the Selectboard has worked on a new Town Investment Policy, both of which have been lengthy processes. I was elected Chair of the Norwich Finance Committee in 2013, but have not had enough members to hold meetings. In 2013 I was re-elected President of the Vermont Government Finance Officers' Association and I continue to serve as one of three Vermont representatives to the New England States GFOA Board. In 2013, Vermont hosted the annual meeting of the New England States GFOA, in Manchester, VT. I was re-elected Treasurer of the Dresden School District in March 2013.

As always, I would like to express my appreciation to those elected officials that serve our Town and encourage the residents of Norwich to stay involved in our Town and School governments. Thank you to my two Assistant Treasurers. Please consider an appointment to the Norwich Finance Committee in 2014 and be involved in an important Committee for our Town and School.

Cheryl A. Lindberg, Treasurer

TOWN OF NORWICH, VERMONT

FINANCIAL REPORT

JUNE 30, 2013

**TOWN OF NORWICH, VERMONT
AUDIT REPORT AND FINANCIAL STATEMENTS
JUNE 30, 2013**

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**TOWN OF NORWICH, VERMONT
AUDIT REPORT AND FINANCIAL STATEMENTS
JUNE 30, 2013**

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INDEPENDENT AUDITOR'S REPORT

To the Selectboard
Town of Norwich
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, 2013, 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.

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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–10 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 December 2, 2013, 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
December 2, 2013
VT Reg No. 92-0000102

A. M. Peisch & Company, LLP

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TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

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, 2013. Please read it in conjunction with the Town's financial statements which begin on page 11.

Financial Highlights

Government Wide Financials: Audit Exhibits A & B:

- The Town's net position increased by \$434,125 or by 5.17% as a result of this year's operations. (Table 1)
- Investments in capital assets increased by \$277,205 or 4.47% and restricted fund balances increased by \$ 270,742 or 30.11%. (Table 1)
- The cost of all of the Town's programs was \$4,180,305, a 3.30% increase over 11-12 excluding the FEMA related items as shown in Table 2.
- The revenue for all town programs was \$4,614,429, an increase of 11.82% or \$487,631 over 11-12 as shown in Table 2.
- Table 3 shows how much government wide programs are supported by taxes. Two departments stand out as being minimally supported. Recreation at 6.18% and Solid Waste at 19.46%.

Fund Financials: Audit Exhibits C through G:

- In the General Fund, revenues and expenditures decreased fund balance by \$169,413 (Exhibit E). A decrease in fund balance was estimated at the time of setting the tax rate of \$348,909. The use of fund balance reduces the amount of taxes raised. General Fund Revenue actual received was \$53,689 less than budgeted and actual expenditures were \$242,018 less than budgeted. (These numbers do not include FEMA revenue & expenses (Exhibit G)).
- The unassigned fund balance for the General Fund was \$616,352 as of June 30, 2013 a decrease of \$ 207,812 over June 30, 2012 of \$824,164 (Exhibit C). The reduction is a combination of the use of this money to offset taxes during FY13, the assigned fund balance remaining of \$61,198 as the 5% grant match for FEMA funds as voted at Town Meeting, March 6, 2012 (originally \$ 95,000) but omitted from last years assigned fund balance and included in the unassigned fund balance, the increase in prepaids & inventory, and the reduction in the original amount estimated to be used to offset FY14 taxes.
- The Nonmajor Funds report an increase in Fund Balance of \$270,460 increasing the fund balance to \$1,274,695 (Exhibit E).

Using This Annual Report

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

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

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 them. 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 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.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

The Town as a Whole

The Town's combined net position increased by \$434,125 (Exhibit B) from a year ago. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Town's governmental activities.

Table 1
Net Position

	Governmental Activities		
	2013	2012	Net Change
Current and other assets	\$ 2,692,815	\$ 2,635,869	\$ 56,946
Capital assets	6,750,471	6,410,464	340,007
Total assets	<u>9,443,286</u>	<u>9,046,333</u>	<u>396,953</u>
Other liabilities	161,448	270,018	(108,570)
Long term liabilities	367,150	294,045	73,105
Total liabilities	<u>528,598</u>	<u>564,063</u>	<u>(35,465)</u>
Unearned revenue	90,875	92,582	(1,707)
Net position:			
Net investment in capital assets	6,481,169	6,203,964	277,205
Restricted	1,169,936	899,194	270,742
Unrestricted	<u>1,172,708</u>	<u>1,286,530</u>	<u>(113,822)</u>
Total net position	<u>\$ 8,823,813</u>	<u>\$ 8,389,688</u>	<u>\$ 434,125</u>

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints – changed from \$1,286,530 at June 30, 2012, to \$1,172,708, a decrease of (\$113,822) (Exhibit A).

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

Table 2
Change in Net Position

	Governmental Activities		
	2013	2012	Net Change
REVENUES			
Program revenues:			
Charges for services	\$ 373,754	\$ 352,468	\$ 21,286
Operating grants and contributions	296,930	353,670	(56,740)
Capital Grants and Contributions	474,529	-	474,529
General revenues:			
Property taxes	3,378,830	3,323,061	55,769
Penalty and interest on delinquent taxes	55,590	45,822	9,768
Earnings from investments-unrestricted	2,802	11,393	(8,591)
Earnings from investments-restricted	1,812	-	1,812
Miscellaneous	28,295	26,365	1,930
Donations	1,887	14,019	(12,132)
Total revenues	<u>4,614,429</u>	<u>4,126,798</u>	<u>487,631</u>
PROGRAM EXPENSES			
General government	1,336,846	1,265,996	70,850
Public Works	1,586,994	1,549,276	37,718
Public Safety	881,317	884,365	(3,048)
Recreation	194,616	185,059	9,557
Solid waste	129,877	134,974	(5,097)
Cemetery	21,077	16,552	4,525
FEMA	22,325	-	22,325
Interest on long-term debt	7,252	10,626	(3,374)
Total program expenses	<u>4,180,304</u>	<u>4,046,848</u>	<u>133,456</u>
Extraordinary items			
FEMA Grant Revenues	-	525,742	(525,742)
Less- Flood Damage Expenses	-	539,756	(539,756)
Total Extraordinary items	<u>-</u>	<u>(14,014)</u>	<u>14,014</u>
Increase in net position	<u>\$ 434,125</u>	<u>\$ 65,936</u>	<u>\$ 368,189</u>

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

Governmental Activities

The increase in net position for governmental activities was \$434,125 in 2013. This amount is how much revenue exceeds expenses. Compared to 2012, revenues increased by \$487,631 primarily because charges for services and awarded grants increased. Expenses increased by \$133,456. This increase is primarily due to the increase in designated fund contributions and awarded grants.

The cost of all governmental activities this year was \$4,180,305. (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 \$3,378,830 because some of the costs were paid by those who directly benefitted from the programs (\$373,754) or by other governments and organizations that subsidized certain programs with grants and contributions (\$771,459).

Table 3 presents the cost of each of the Town's seven largest programs – general government, public works, public safety, recreation, solid waste, 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, 2013 two departments stood out as minimally supported by taxpayers. The Solid Waste Division of Public Works was tax supported by 19.46% and the Recreation Department by 6.18%.

**Table 3
Governmental Activities**

	2013			2012	
	Total Cost of Services	Net Cost of Services	2013 % Support From Taxes	Total Cost of Services	Net Cost of Services
General Government	\$ 1,336,847	\$ 1,176,368	88.00%	\$ 1,265,996	\$ 1,019,378
Public Works	1,586,994	1,041,394	65.62%	1,549,276	1,395,315
Public Safety	881,317	765,522	86.86%	884,365	836,749
Recreation	194,616	12,036	6.18%	185,059	37,234
Solid Waste	129,877	25,279	19.46%	134,974	18,322
Cemetery	21,077	16,027	76.04%	16,552	16,552
FEMA	22,325	(8,786)	-39.35%		
Interest on debt	7,252	7,252	100.00%	10,626	10,626
Totals	\$ 4,180,305	\$ 3,035,092		\$ 4,046,848	\$ 3,334,176

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

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 \$2,223,720, an increase of \$101,044 from last year's total of \$2,122,676.

Exhibit G compares actual to budget for the General Fund. Actual expenditures exceeded actual revenue by \$ 169,413. (Exhibit G). Unrestricted fund balance of \$ 348,909 was earmarked to be used to reduce taxes however \$ 169,413 was actually used, a difference or savings of \$ 179,496.

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

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$3,436,525	\$3,328,292	\$ (108,233)
Intergovernmental Revenue	241,378	220,422	(20,956)
Charges for Services	285,183	323,298	38,115
Expenditures:			
Public Works	1,192,314	1,075,293	117,021
General Government	1,418,155	1,284,971	133,184
Solid Waste	147,728	126,091	21,637

The revenue budget to actual had an unfavorable balance of (\$53,689). Explanations for the significant line items mentioned above include the following. Tax Revenue actual was \$108,233 less than budgeted because of litigation settlements in the amount of \$33,330, BCA & State Board reductions of \$18,719 for tax appeals, and an increase in deferred revenue of \$50,538 for delinquent taxes. Intergovernmental revenue was \$20,956 less than budgeted primarily because it was anticipated that the town would receive more gas tax funds due to the taking over of Church Street and Main Street/Rte. 10A, which did not happen. Charges for Services had three areas of interest. Solid waste was under budget by (\$20,718) but recording and recreation exceeded the budget by \$20,450 and \$36,644 respectfully.

Authorized expenditures were under spent by \$242,018. Explanations for the significant line items mentioned above include the following. Public Works was underspent by \$ 117,021. Staffing changes and less overtime accounted for \$43,800 not being spent, \$26,700 less than budgeted was spent on winter roads, \$ 21,100 was not spent on gravel, \$13,300 less was spent on Class 2 & 3 road supplies and \$7,300 was not spent on streetlights due to the non-acquisition of Main Street/Rte. 10A. General Government was underspent by \$133,184. The primary areas underspent were Town Administration \$41,000, Finance, \$32,900, Assessor/Lister \$61,700. The Solid Waste savings of \$21,637 were due to a reduction in the amount of waste and recycling that came into the Transfer Station thereby reducing costs of disposal by a hauler.

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

Capital Asset and Debt Administration

Capital Assets

As found in audit Note 4 and Table 4 below, the June 30, 2013 net capital assets are \$6,750,471. This represents a broad range of capital assets, including public works, police and fire equipment, buildings, and infrastructure, net of accumulated depreciation. (See Table 4 below) This amount represents a net increase (including additions, deletions and depreciation) of \$340,007 over last year.

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

	Governmental Activities	
	2013	2012
Land	\$ 653,559	\$ 653,559
Art	11,140	11,140
Vehicles	1,683,537	1,755,804
Mobile equipment	1,082,702	1,057,084
Infrastructure	4,627,087	3,888,543
Buildings and improvements	1,911,115	1,883,698
Equipment	691,371	530,964
Less: Accumulated depreciation	(3,910,040)	(3,370,328)
Totals	<u>\$ 6,750,471</u>	<u>\$ 6,410,464</u>

This year's major additions included:

DPW-Paving	\$ 477,148
Bridge 41 Turnpike Rd.	236,134
Construction in Progress for Tower, Pool, Public Safety Facilities	189,654
Tennis Court Resurfacing	23,000
Police Cruisers-net of insurance and prior value	25,618
Fire Department Car 1	26,816
New Computers	4,822
Totals	<u>\$ 983,192</u>

TOWN OF NORWICH, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013

Debt

At June 30, 2013, the Town had \$269,302 in bonds and notes outstanding versus \$206,500 on June 30, 2012 – an increase of \$62,802 – as shown in Table 5.

Table 5
Outstanding Debt at Year-End

	Governmental Activities	
	2013	2012
General obligation bonds-Tracy Hall	\$ 90,000	\$ 135,000
Capital Leases- Grader & Communications	179,302	71,500
Totals	\$ 269,302	\$ 206,500
Increase	\$ 62,802	

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. In this fiscal year, the town entered into a lease purchase agreement with Tax Exempt Leasing Corp. for \$125,000 for equipment upgrades for the communication system. This agreement is for 5 years and total interest costs will be \$9,432. No payments were made on the communications lease purchase during this fiscal year.

Economic Factors and Fiscal Year 2014 Budget

The FY 14 voter approved expenditure budget is \$4,315,183. The Selectboard at the time of setting the municipal tax rate (\$0.4918) estimated the use of \$245,768 of undesignated fund balance to offset taxes and additional funds in the amount of \$80,000 were added into the projected tax revenue to offset tax adjustments due to BCA hearings and settlements because of the town wide reappraisal.

Article 34 was also approved by the voters which called for the borrowing of \$275,000 in general obligation bonds for the purpose of constructing a communications tower, rather than partner with VTel. The subsequent bonding resulted in a 10 year loan with total interest costs of \$45,315. It was decided that this tower would be for governmental uses only during the bond payback period.

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, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,183,068
Accounts receivable, net	9,255
Grants receivable	216,123
Property taxes receivable, net	182,849
Interest and penalties receivable, net	45,045
Prepaid expenses	16,047
Inventory	40,428
Capital Assets:	
Art	11,140
Land	653,559
Vehicles	1,683,537
Mobile equipment	1,082,702
Buildings and improvements	1,911,115
Equipment	691,371
Infrastructure	4,627,087
Accumulated depreciation	<u>(3,910,040)</u>
Total assets	<u>9,443,286</u>
LIABILITIES	
Accounts payable	117,974
Accrued payroll taxes and benefits	8,964
Accrued wages	32,378
Accrued interest payable	2,132
Noncurrent liabilities:	
Bonds and capital lease obligation due within one year	86,322
Bonds and capital lease obligation due after one year	182,980
Accrued compensated absences due after one year	<u>97,848</u>
Total liabilities	<u>528,598</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	<u>90,875</u>
Total deferred inflows of resources	<u>90,875</u>
NET POSITION	
Net investment in capital assets	6,481,169
Restricted for permanent funds	150,840
Restricted for other purposes	126,326
Restricted for capital projects	892,770
Unrestricted	<u>1,172,708</u>
Total net position	<u>\$ 8,823,813</u>

See accompanying notes.

EXHIBIT B

**TOWN OF NORWICH, VERMONT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Governmental Activities					
General government	\$ 1,336,847	\$ 78,578	\$ 81,901	\$ -	\$ (1,176,368)
Public works	1,586,994	-	170,207	375,393	(1,041,394)
Public safety	881,317	13,789	33,981	68,025	(765,522)
Recreation	194,616	176,789	5,791	-	(12,036)
Solid waste	129,877	104,598	-	-	(25,279)
Cemetery	21,077	-	5,050	-	(16,027)
FEMA	22,325	-	-	31,111	8,786
Interest on debt	7,252	-	-	-	(7,252)
Total governmental activities	<u>\$ 4,180,305</u>	<u>\$ 373,754</u>	<u>\$ 296,930</u>	<u>\$ 474,529</u>	<u>(3,035,092)</u>
General Revenues:					
Property Taxes					3,378,830
Interest and penalties on delinquent taxes					55,590
Earnings on investment - unrestricted					2,802
Earnings on investment - restricted					1,812
Miscellaneous					28,295
Donations					1,887
Total general revenues					<u>3,469,217</u>
Change in net position					434,125
Net position, Beginning of year					<u>8,389,688</u>
Net position, End of year					<u>\$ 8,823,813</u>

See accompanying notes.

FUND FINANCIAL STATEMENTS

**TOWN OF NORWICH, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<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	\$ 2,008,468	\$ 174,600	\$ 2,183,068
Accounts receivable, net	9,255	-	9,255
Grants receivable	38,699	177,424	216,123
Delinquent taxes receivable, net	182,849	-	182,849
Interest and penalties receivable, net	45,045	-	45,045
Due from other funds	-	1,015,845	1,015,845
Prepaid expenses	16,047	-	16,047
Inventory	40,428	-	40,428
Total assets	<u>\$ 2,340,791</u>	<u>\$ 1,367,869</u>	<u>\$ 3,708,660</u>
LIABILITIES			
Accounts payable	\$ 107,118	\$ 10,856	\$ 117,974
Accrued payroll taxes and benefits	8,964	-	8,964
Accrued wages	32,378	-	32,378
Due to other funds	933,527	82,318	1,015,845
Total liabilities	<u>1,081,987</u>	<u>93,174</u>	<u>1,175,161</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	218,904	-	218,904
Unearned revenue	90,875	-	90,875
Total deferred inflows of resources	<u>309,779</u>	<u>-</u>	<u>309,779</u>
FUND BALANCES			
Nonspendable:			
Prepays and inventory	56,475	-	56,475
Restricted:			
Permanent funds	-	150,840	150,840
Special revenue funds	-	126,326	126,326
Capital project funds	-	892,770	892,770
Assigned:			
FEMA reserves	61,198	-	61,198
Subsequent year's budget	215,000	-	215,000
Special revenue funds	-	104,759	104,759
Unassigned	616,352	-	616,352
Total fund balances	<u>949,025</u>	<u>1,274,695</u>	<u>2,223,720</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,340,791</u>	<u>\$ 1,367,869</u>	<u>\$ 3,708,660</u>

See accompanying notes.

**TOWN OF NORWICH, VERMONT
RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2013**

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 2,223,720

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	10,660,511	
Accumulated depreciation	<u>(3,910,040)</u>	
Net capital assets		6,750,471

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	218,904
--------------------------------------	---------

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	(269,302)
Accrued interest payable	(2,132)
Accrued compensated absences	<u>(97,848)</u>

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 8,823,813

See accompanying notes.

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013

	<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	\$ 3,328,292	\$ -	\$ 3,328,292
Penalties and interest	39,382	-	39,382
Licenses and permits	9,925	-	9,925
Intergovernmental	220,422	-	220,422
Charges for services	323,298	-	323,298
Fines and forfeitures	12,311	-	12,311
Investment income	2,802	1,811	4,613
Grants	222,654	286,303	508,957
FEMA grant revenues	31,111	-	31,111
Insurance proceeds	-	131,879	131,879
Gain on sale of equipment	-	1	1
Donations	-	12,628	12,628
Miscellaneous	54,382	2,360	56,742
Total revenues	<u>4,244,579</u>	<u>434,982</u>	<u>4,679,561</u>
EXPENDITURES			
Current			
General Government	1,193,592	97,838	1,291,430
Public works	1,075,293	1,151	1,076,444
Public safety	788,791	1,151	789,942
Recreation	182,893	26,535	209,428
Solid waste	126,091	-	126,091
Cemetery	-	21,616	21,616
Capital outlays	236,888	849,131	1,086,019
Flood damages	47,587	-	47,587
Debt service			
Principal	45,000	-	45,000
Interest	9,957	-	9,957
Total expenditures	<u>3,706,092</u>	<u>997,422</u>	<u>4,703,514</u>
Excess (deficiency) of revenues over expenditures	<u>538,487</u>	<u>(562,440)</u>	<u>(23,953)</u>
OTHER FINANCING SOURCES (USES)			
Capital lease transaction	-	125,000	125,000
Operating transfers in	-	708,799	708,799
Operating transfers out	(707,900)	(899)	(708,799)
Total other financing sources (uses)	<u>(707,900)</u>	<u>832,900</u>	<u>125,000</u>
Net change in fund balance	(169,413)	270,460	101,047
Fund balance, beginning of year	<u>1,118,438</u>	<u>1,004,235</u>	<u>2,122,673</u>
Fund balance, end of year	<u>\$ 949,025</u>	<u>\$ 1,274,695</u>	<u>\$ 2,223,720</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, 2013

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (Exhibit E)	\$ 101,047
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 net of disposals and adjustments of \$945,888 exceeds capital outlays depreciation expense of \$605,881 in the period.	340,007
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	66,743
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.	45,000
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.	17,198
Capital lease obligations is a financing source in the governmental funds and reported as a long-term liability in the statement of net position.	(125,000)
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 increased by \$567.	(567)
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 \$10,303.	(10,303)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (Exhibit B)	<u>\$ 434,125</u>

See accompanying notes.

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES					
Taxes	\$ 3,484,378	\$ (47,853)	\$ 3,436,525	\$ 3,328,292	\$ (108,233)
Penalties and interest	35,000	-	35,000	39,382	4,382
Licenses and permits	10,450	(2,950)	7,500	9,925	2,425
Intergovernmental	241,378	-	241,378	220,422	(20,956)
Charges for services	285,183	-	285,183	323,298	38,115
Fines and forfeitures	22,700	(7,700)	15,000	12,311	(2,689)
Investment income	7,500	-	7,500	2,802	(4,698)
Grant income	-	217,071	217,071	222,654	5,583
Miscellaneous	28,600	(6,600)	22,000	54,382	32,382
Total revenues	4,115,189	151,968	4,267,157	4,213,468	(53,689)
EXPENDITURES					
Current		-			
General government	1,324,229	93,926	1,418,155	1,284,971	133,184
Public works	1,171,607	20,707	1,192,314	1,075,293	117,021
Public safety	673,163	1,695	674,858	697,412	(22,554)
Recreation	176,503	23,876	200,379	208,155	(7,776)
Solid waste	147,728	-	147,728	126,091	21,637
Capital outlays	83,100	157,115	240,215	236,888	3,327
Debt service					
Principal	45,000	-	45,000	45,000	-
Interest	7,136	-	7,136	9,957	(2,821)
Total expenditures	3,628,466	297,319	3,925,785	3,683,767	242,018
Excess of revenues over expenditures	486,723	(145,351)	341,372	529,701	188,329
OTHER FINANCING SOURCES (USES)					
Transfers out for capital outlays	(692,900)	-	(692,900)	(707,900)	15,000
Total other financing sources (uses)	(692,900)	-	(692,900)	(707,900)	15,000
Net change in fund balance before extraordinary items	(206,177)	(145,351)	(351,528)	(178,199)	173,329
EXTRAORDINARY ITEMS					
Grant Revenues - FEMA and VT ERAF	-	-	-	31,111	31,111
Flood Damage	-	-	-	(22,325)	(22,325)
Total extraordinary items	-	-	-	8,786	8,786
Net change in fund balance	\$ (206,177)	\$ (145,351)	\$ (351,528)	\$ (169,413)	\$ 182,115

See accompanying notes.

TOWN OF NORWICH, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

The Town of Norwich, Vermont (the Town), is organized according to Vermont State Law. The Town operates under a 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 generally accepted accounting principles (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 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. 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. 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. 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 activities including restricted investment income; and (3) capital grants and contributions which fund the 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 restricted.

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:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operations of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statements of cash flows provide information about how the Town finances and meets the cash flow needs of its proprietary activities. The Town does not have any proprietary activities.

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. 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

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.

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.

Unearned Revenue - 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

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:

	Capitalization Threshold	Estimated Useful Life
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 Inflows of Resources

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, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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.

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 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 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

Interfund Balances

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.

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 \$246,177 of prior-year unassigned fund balance to help fund the budgeted expenditures of fiscal year 2013. When the tax rate was set, in July 2012, the Selectboard decided that \$351,528 of prior-year unassigned fund balance would be used and the Selectboard added \$40,000 for a reserve for unpaid taxes and BCA adjustments.

Implementation of new accounting principles

For the year ending June 30, 2013 the town implemented the following statement of financial accounting standards issued by the Governmental Accounting Standards Board:

GASB Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

Implementation of new accounting principles (Continued)

GASB Statement No. 64 is an amendment of GASB No. 53. The objective of this Statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The Town has determined that this statement is not applicable.

The Town implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in the fiscal year ended June 30, 2013. These statements required changes in account captions in the statements of net position and reclassification of certain items that were previously reported as assets and liabilities to deferred items.

In June 2012, the GASB issued Statement 67, *Financial Reporting for Pension Plans* - an amendment of GASB Statement 25. GASB 67 improves financial reporting by state and local governments pension plans. The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules or required supplementary information that will be presented by the pension plans that are within its scope. This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Management is currently evaluating the impact of the adoption of this statement on the Town's financial statements.

In June 2012, the GASB issued Statement 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement 27. GASB 68 improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity and creating additional transparency. This Statement is effective for fiscal years beginning after June 15, 2014. Management is currently evaluating the impact of the adoption of this statement on the Town's financial statements.

NOTE 2. DEPOSITS AND INVESTMENTS

The Treasurer is authorized to invest excess deposits and make investments and provide quarterly reports to the Selectboard and is charged with maximizing the return on all invested funds while maintain their security. By state statute, the Trustees 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

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

least ten years and has net assets of at least \$500,000,000; or deposits in federally insured financial institutions.

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, 2013, the government’s bank balance of \$2,220,148 was exposed to custodial credit risk as follows:

Insured (FDIC)	\$ 414,662
Uninsured, collateralized by repurchase agreements of the pledging financial institution, but not in the Town’s name	<u>1,805,486</u>
	<u>\$ 2,220,148</u>

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

Cash	<u>\$ 2,183,068</u>
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NOTE 3. INTER-FUND 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 inter-fund balance. Inter-fund balances at June 30, 2013 are as follows:

	<u>Inter-fund Receivables</u>	<u>Inter-fund Payables</u>
Governmental funds		
General fund	\$ -	\$ 933,527
Other governmental funds		
Special Revenue Funds		
Conservation Commission	100,190	-
Recreation	37,237	-
Cemetery	15,000	137
Kids & Cops	919	-
Affordable Housing	-45,018	-
Land Management Council	3,650	-
Recreation Scholarship	1,192	-
Citizens assistance	641	-
Total special revenue funds	<u>203,847</u>	<u>137</u>

NOTE 3. INTER-FUND RECEIVABLES AND PAYABLES (Continued)

	<u>Inter-fund Receivables</u>	<u>Inter-fund Payables</u>
Capital Project Funds		
Highway Equipment	131,941	-
Highway Garage	28,899	-
Solid Waste Equipment	14,326	-
Police Station	14,023	-
Police Cruiser/Special Equipment	64,257	-
Town Reappraisal	66,331	-
Tracy Hall	51,015	-
Bandstand	1	-
General Administration	13,368	-
Recreation Dam	26,984	-
Recreation Tennis	94	-
Communications Study	40,398	-
Town Clerk Equipment	7,993	-
Fire Apparatus	202,018	-
Fire Station	33,046	-
Fire Equipment	50,940	-
Sidewalk	46,428	-
Long Term Facility	10,484	-
Buildings and Grounds	5,002	-
Homeland Security	-	24,973
Grant Match	-	57,208
Total capital project funds	<u>807,548</u>	<u>82,181</u>
Permanent Funds		
Sale Of Cemetery Lots	137	-
WCTU Foundation	1,070	-
School/Gospel Leaseland	1,075	-
Main St. Flags Fund	1,938	-
Corridor Tree Fund	230	-
Total permanent funds	<u>4,450</u>	<u>-</u>
Total other governmental funds	<u>1,015,845</u>	<u>82,318</u>
Total governmental funds	<u>\$ 1,015,845</u>	<u>\$ 1,015,845</u>

NOTE 4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013, was as follows:

	Balance June 30, 2012	Additions	Reclassifications Deletions	Depreciation	Balance June 30, 2013
<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	1,883,698	27,417	-	-	1,911,115
Vehicles	1,755,804	26,816	(99,083)	-	1,683,537
Mobile equipment	1,057,084	25,618	-	-	1,082,702
Equipment	530,964	164,797	(4,390)	-	691,371
Infrastructure	3,888,543	738,544	-	-	4,627,087
Total capital assets being depreciated	<u>9,116,093</u>	<u>983,192</u>	<u>(103,473)</u>	<u>-</u>	<u>9,995,812</u>
Less accumulated depreciation for:					
Buildings and improvements	(732,704)	-	-	(58,151)	(790,855)
Vehicles	(727,386)	-	63,713	(94,113)	(757,786)
Mobile equipment	(337,639)	-	-	(63,507)	(401,146)
Equipment	(317,267)	-	2,456	(33,907)	(348,718)
Infrastructure	(1,255,332)	-	-	(356,203)	(1,611,535)
Total accumulated depreciation	<u>(3,370,328)</u>	<u>-</u>	<u>66,169</u>	<u>(605,881)</u>	<u>(3,910,040)</u>
Total capital assets, net	<u>\$ 6,410,464</u>	<u>\$ 983,192</u>	<u>\$ (37,304)</u>	<u>\$ (605,881)</u>	<u>\$ 6,750,471</u>

Depreciation expense was charged to the functions as follows:

Governmental activities:	
General government	\$ 25,329
Highway and streets	488,717
Public safety	76,014
Recreation	12,035
Solid waste	<u>3,786</u>
Total governmental activities depreciation expense	<u>\$ 605,881</u>

NOTE 5. UNEARNED REVENUE

Unearned revenue in the General Fund per Exhibit C consists of \$53,342 of prepaid taxes, \$33,093 of prepaid recreation fees, and \$4,440 of prepaid sticker. Total unearned revenue in the General Fund is \$90,875.

NOTE 6. LONG-TERM LIABILITIES

Changes in the Town's long-term obligations consisted of the following for the year ended June 30, 2013

	Outstanding 7/1/2012	Additions	Reductions	Outstanding 6/30/2013	Amount Due in One Year
Governmental Activities					
Capital leases	\$ 71,500	\$ 125,000	\$ 17,198	\$ 179,302	\$ 41,323
Bonds payable	135,000	-	45,000	90,000	45,000
Compensated absences	87,545	21,558	11,255	97,848	-
Total Governmental Activities	<u>\$ 294,045</u>	<u>\$ 146,558</u>	<u>\$ 73,453</u>	<u>\$ 367,150</u>	<u>\$ 86,323</u>

Bonds payable include the following:

<u>Governmental Activities</u>	<u>Total Due</u>	<u>Due Within One Year</u>
General obligation municipal bonds with the Vermont Municipal Bond Bank, originally \$540,000, proceeds used for Tracy Hall renovations, due in annual installments of \$45,000 on December 1 through 2014, variable interest due semi-annually, currently at 6.03%.	\$ 90,000	\$ 45,000
	<u>\$ 90,000</u>	<u>\$ 45,000</u>

NOTE 6. LONG-TERM LIABILITIES (Continued)

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, 2014	\$ 45,000	\$ 4,297	\$ 49,297
June 30, 2015	45,000	1,436	46,436
thereafter	-	-	-
Total	<u>\$ 90,000</u>	<u>\$ 5,733</u>	<u>\$ 95,733</u>

During FY11, 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.

During the current fiscal year, 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 equipments for the upgrades to the fire, police and public works radio communications systems. Capital assets acquired by the lease purchase have been capitalized in the amount of \$175,878. Of the amount capitalized, \$125,000 was financed as a capital lease. There were no principal payments on this lease-purchase during fiscal year 2013.

The total assets acquired through the capital leases are equipment of \$397,378 with a corresponding accumulated depreciation of \$28,500, for a net asset value of \$368,878.

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, 2013:

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2014	\$ 41,323	\$ 4,605	\$ 45,928
June 30, 2015	42,420	3,509	45,929
June 30, 2016	43,545	2,383	45,928
June 30, 2017	25,660	1,228	26,887
June 30, 2018	26,354	533	26,886
thereafter	-	-	-
Total	<u>\$ 179,302</u>	<u>\$ 12,258</u>	<u>\$ 191,560</u>

NOTE 7. FUND BALANCES

Nonspendable fund balances at June 30, 2013 are as follows:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Increase</u>	<u>Decrease</u>	<u>Residual</u> <u>Equity</u> <u>Transfer</u>	<u>Balance</u> <u>June 30, 2013</u>
<i>Major Funds</i>					
General Fund					
Prepays and inventory	\$ 48,100	\$ 8,375	\$ -	\$ -	\$ 56,475

Assigned fund balances at June 30, 2013 are as follows:

<i>Major Funds</i>					
General Fund					
FEMA reserves	\$ -	\$ 61,198	\$ -	\$ -	\$ 61,198
Subsequent Year's budget	246,177	-	(31,177)	-	215,000
Total General Fund	<u>246,177</u>	<u>61,198</u>	<u>(31,177)</u>	<u>-</u>	<u>276,198</u>
<i>Nonmajor Funds</i>					
Special Revenue Funds					
Conservation Commission	99,982	208	-	-	100,190
Kids and Cops	918	1	-	-	919
Land Management Council	4,141	-	(491)	-	3,650
Total special revenue funds	<u>105,041</u>	<u>209</u>	<u>(491)</u>	<u>-</u>	<u>104,759</u>
Total assigned fund balances	<u>\$ 351,218</u>	<u>\$ 61,407</u>	<u>\$ (31,668)</u>	<u>\$ -</u>	<u>\$ 380,957</u>

Restricted fund balances at June 30, 2013 are as follows:

<i>Nonmajor Funds</i>					
Special Revenue Funds					
Recreation Fund	\$ 32,535	\$ 4,702	\$ -	\$ -	\$ 37,237
Cemetery Fund	41,996	242	-	-	42,238
Affordable Housing Fund	-	45,018	-	-	45,018
Recreation Scholarship Fund	649	543	-	-	1,192
Citizens Assistance	2,989	-	(2,348)	-	641
Total special revenue funds	<u>78,169</u>	<u>50,505</u>	<u>(2,348)</u>	<u>-</u>	<u>126,326</u>

NOTE 7. FUND BALANCES (Continued)

	<u>Balance</u> <u>July 1, 2012</u>	<u>Increase</u>	<u>Decrease</u>	<u>Residual</u> <u>Equity</u> <u>Transfer</u>	<u>Balance</u> <u>June 30, 2013</u>
Capital Projects Funds					
Highway Equipment	10,928	121,013	-	-	131,941
Highway Garage	28,868	-	(1,120)	-	27,748
Solid Waste Equipment	9,313	5,013	-	-	14,326
Police Station	11,509	1,363	-	-	12,872
Police Cruiser/Special Equipment	41,231	23,026	-	-	64,257
Reappraisal	118,092	-	(51,761)	-	66,331
Tracy Hall	50,960	55	-	-	51,015
Bandstand	1	-	-	-	1
General Administration	10,355	3,013	-	-	13,368
Recreation Dam	26,955	29	-	-	26,984
Recreation - Tennis Courts	13,092	-	(12,998)	-	94
Route 132 Bridge	20,167	20,231	-	-	40,398
Town Clerk Equipment	7,985	8	-	-	7,993
Fire Station	33,010	-	(1,115)	-	31,895
Fire Equipment	47,163	3,777	-	-	50,940
Fire Apparatus	166,634	35,384	-	-	202,018
Sidewalk	31,388	15,040	-	-	46,428
Long Term Facility	10,473	-	(953)	-	9,520
DPW Bridge Fund	35,042	17,149	-	-	52,191
Buildings and Grounds	-	5,002	-	-	5,002
Tower Construction Fund	-	37,448	-	-	37,448
Total capital projects funds	<u>673,166</u>	<u>287,551</u>	<u>(67,947)</u>	<u>-</u>	<u>892,770</u>
Permanent Funds					
Perpetual Care	119,488	900	-	-	120,388
Sale of Cemetery Lots	25,641	1,037	-	-	26,678
WCTU Foundation	1,069	1	-	-	1,070
School/Gospel Leaseland	1,074	1	-	-	1,075
Main Street flag	357	1,042	-	-	1,399
Corridor tree and Alura Grant	230	-	-	-	230
Total permanent funds	<u>147,859</u>	<u>2,981</u>	<u>-</u>	<u>-</u>	<u>150,840</u>
Total restricted fund balances	<u>\$ 899,194</u>	<u>\$ 341,037</u>	<u>\$ (70,295)</u>	<u>\$ -</u>	<u>\$ 1,169,936</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 numerous construction and consulting contracts that were approved prior to June 30, 2013, but have not been completed at June 30, 2013. As of June 30, 2013, the Town had the following outstanding contracts:

Outstanding Contract	Date Issued	Total Amount of Contract	Expended at 06/30/13	Amount Outstanding
Breadloaf Construction	5/9/2013	\$ 24,944	\$ -	\$ 24,944
Burlington Communications	4/1/2013	215,337	140,341	74,996
Green Mountain Communications	5/9/2013	214,990	-	214,990
New England Municipal Consultants (Reappraisal)	2/7/2011	179,260	134,729	44,531
New England Municipal Consultants (Assesor)	4/13/2012	49,920	23,040	26,880
Total amount of contracts		<u>\$ 684,451</u>	<u>\$298,110</u>	<u>\$ 386,341</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 based on valuations as of April 1, annually. Property taxes were due in two installments on August 13, 2012 and February 11, 2013. 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 2012-2013 were as follows:

	<u>Residential</u>	<u>Non-residential</u>
Municipal Tax	\$ 0.4689	\$ 0.4689
State Education Tax	1.7529	1.4791
	<u>\$ 2.2218</u>	<u>\$ 1.9480</u>

NOTE 10. PENSION PLAN

Vermont Municipal Employee's Retirement 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.

There are four levels of contributions and benefits available in the defined benefit plans referred to as Group A, Group B, Group C and Group D. The Town participates in Group B and Group C of these defined benefit plans with an employee contribution of 4.5% and 9.25% of gross pay, respectively and employer contributions of 5% and 6.5%, respectively. The defined contribution plan referred to as Group DC and has an employee contribution of 5% and employer contribution of 5.125%.

Of the Town's total payroll of \$1,238,636, \$1,067,558 was covered under the Plans. The total employer contributions to the Plans were \$58,318 for fiscal year 2013, \$50,413 for fiscal year 2012 and \$48,875 for fiscal year 2011.

The Vermont State Treasurer reported that the VMERS Funded Ratio was 85.40% as of June 30, 2012.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

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 has maintained its primary bank account with Mascoma Savings Bank for many years. The Town Treasurer is an employee of the bank.

NOTE 13. INTER-FUND TRANSFERS

During the year inter-fund transfers occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Inter-fund transfers for the year ended June 30, 2013 are as follows:

	<u>Transfer From</u>			<u>Totals</u>
	<u>General Fund</u>	<u>Perpetual Care Fund</u>	<u>Cemetery Fund</u>	
Cemetery	\$ 15,000	\$ 762	-	\$ 15,762
Affordable housing	45,000	-	-	45,000
Highway equipment	140,000	-	-	140,000
Solid waste equipment	5,000	-	-	5,000
Police station	2,500	-	-	2,500
Police cruiser/special equipment	18,400	-	-	18,400
Town reappraisal	45,000	-	-	45,000
DPW Bridge Fund	35,000	-	-	35,000
General Admin.	5,000	-	-	5,000
Recreation - tennis courts	10,000	-	-	10,000
Communications study	25,000	-	-	25,000
Buildings and grounds	5,000	-	-	5,000
Fire apparatus	62,000	-	-	62,000
Paving	275,000	-	-	275,000
Fire equipment	5,000	-	-	5,000
Sale of lots fund	-	-	137	137
Sidewalk	15,000	-	-	15,000
	<u>\$ 707,900</u>	<u>\$ 762</u>	<u>\$ 137</u>	<u>\$ 708,799</u>

NOTE 14. SUBSEQUENT EVENTS

On July 30, 2013, the Town received a bond issuance in the amount of \$275,000 from the Vermont Municipal Bond Bank for Bond Sale.

During the month of August 2013, the Town received a donation from the Virginia Close Trust in the amount of \$125,000 for the Norwich Conservation Commission.

Management has evaluated subsequent events through December 2, 2013, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHEDULE 1

**TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Permanent Funds</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 27,671	\$ -	\$ 146,929	\$ 174,600
Grant receivable	-	177,424	-	177,424
Due from other funds	203,847	807,548	4,450	1,015,845
Total assets	<u>\$ 231,518</u>	<u>\$ 984,972</u>	<u>\$ 151,379</u>	<u>\$ 1,367,869</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 296	\$ 10,021	\$ 539	\$ 10,856
Due to other funds	137	82,181	-	82,318
Capital lease payable	-	-	-	-
Total Liabilities	<u>433</u>	<u>92,202</u>	<u>539</u>	<u>93,174</u>
Fund Balances				
Restricted	126,326	892,770	150,840	1,169,936
Assigned	104,759	-	-	104,759
Total fund balances	<u>231,085</u>	<u>892,770</u>	<u>150,840</u>	<u>1,274,695</u>
Total liabilities and fund balances	<u>\$ 231,518</u>	<u>\$ 984,972</u>	<u>\$ 151,379</u>	<u>\$ 1,367,869</u>

**TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013**

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income	\$ 254	\$ 792	\$ 765	\$ 1,811
Donations	11,048	-	1,580	12,628
Grants	-	286,303	-	286,303
Insurance claim	-	131,879	-	131,879
Gain on sale of equipment	-	1	-	1
Miscellaneous	560	-	1,800	2,360
Total revenues	<u>11,862</u>	<u>418,975</u>	<u>4,145</u>	<u>434,982</u>
EXPENDITURES				
Program expenditures				
General government	-	97,838	-	97,838
Public works	-	1,151	-	1,151
Public safety	-	1,151	-	1,151
Recreation	3,535	23,000	-	26,535
Cemetery	21,077	-	539	21,616
Capital outlays	-	849,131	-	849,131
Total expenditures	<u>24,612</u>	<u>972,271</u>	<u>539</u>	<u>997,422</u>
Excess (deficiency) of revenues over expenditures	<u>(12,750)</u>	<u>(553,296)</u>	<u>3,606</u>	<u>(562,440)</u>
OTHER FINANCING SOURCES (USES)				
Capital lease transaction	-	125,000	-	125,000
Operating transfers in	60,762	647,900	137	708,799
Operating transfers out	(137)	-	(762)	(899)
Total other financing sources (uses)	<u>60,625</u>	<u>772,900</u>	<u>(625)</u>	<u>832,900</u>
Net change in fund balance	47,875	219,604	2,981	270,460
Fund balance, beginning of year	<u>183,210</u>	<u>673,166</u>	<u>147,859</u>	<u>1,004,235</u>
Fund balance, end of year	<u>\$ 231,085</u>	<u>\$ 892,770</u>	<u>\$ 150,840</u>	<u>\$ 1,274,695</u>

**TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013**

	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
ASSETS									
Cash	\$ -	\$ -	\$ 27,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,671
Due from other funds	100,190	37,237	15,000	919	45,018	3,650	1,192	641	203,847
Total assets	<u>\$ 100,190</u>	<u>\$ 37,237</u>	<u>\$ 42,671</u>	<u>\$ 919</u>	<u>\$ 45,018</u>	<u>\$ 3,650</u>	<u>\$ 1,192</u>	<u>\$ 641</u>	<u>\$ 231,518</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ 296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296
Due to other funds	-	-	137	-	-	-	-	-	137
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 433</u>
Fund Balances									
Restricted	-	37,237	42,238	-	45,018	-	1,192	641	126,326
Assigned	100,190	-	-	919	-	3,650	-	-	104,759
Total fund balances	<u>100,190</u>	<u>37,237</u>	<u>42,238</u>	<u>919</u>	<u>45,018</u>	<u>3,650</u>	<u>1,192</u>	<u>641</u>	<u>231,085</u>
Total liabilities and fund balances	<u>\$ 100,190</u>	<u>\$ 37,237</u>	<u>\$ 42,671</u>	<u>\$ 919</u>	<u>\$ 45,018</u>	<u>\$ 3,650</u>	<u>\$ 1,192</u>	<u>\$ 641</u>	<u>\$ 231,518</u>

**TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2013**

	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	\$ 108	\$ 36	\$ 84	\$ 1	\$ 18	\$ 4	\$ 1	\$ 2	\$ 254
Donations	100	4,666	5,050	-	-	-	1,125	107	11,048
Miscellaneous	-	-	560	-	-	-	-	-	560
Total revenues	208	4,702	5,694	1	18	4	1,126	109	11,862
EXPENDITURES									
Recreation	-	-	-	-	-	495	583	2,457	3,535
Cemetery	-	-	21,077	-	-	-	-	-	21,077
Total expenditures	-	-	21,077	-	-	495	583	2,457	24,612
Excess (deficiency) of revenues over expenditures	208	4,702	(15,383)	1	18	(491)	543	(2,348)	(12,750)
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	-	15,762	-	45,000	-	-	-	60,762
Operating transfers out	-	-	(137)	-	-	-	-	-	(137)
Net change in fund balance	208	4,702	247	1	45,018	(491)	543	(2,348)	47,875
Fund balance, beginning of year	99,982	32,535	41,996	918	-	4,141	649	2,989	183,210
Fund balance, end of year	\$ 100,190	\$ 37,237	\$ 42,238	\$ 919	\$ 45,018	\$ 3,650	\$ 1,192	\$ 641	\$ 231,085

**TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013**

	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											
Grant receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	131,941	28,899	14,326	14,023	64,257	66,331	51,015	1	13,368	26,984	94
Total assets	\$ 131,941	\$ 28,899	\$ 14,326	\$ 14,023	\$ 64,257	\$ 66,331	\$ 51,015	\$ 1	\$ 13,368	\$ 26,984	\$ 94
LIABILITIES AND FUND BALANCES											
Liabilities											
Accounts payable	\$ -	\$ 1,151	\$ -	\$ 1,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	1,151	-	1,151	-	-	-	-	-	-	-
Fund Balances											
Reserved	131,941	27,748	14,326	12,872	64,257	66,331	51,015	1	13,368	26,984	94
Total fund balances	131,941	27,748	14,326	12,872	64,257	66,331	51,015	1	13,368	26,984	94
Total liabilities and fund balances	\$ 131,941	\$ 28,899	\$ 14,326	\$ 14,023	\$ 64,257	\$ 66,331	\$ 51,015	\$ 1	\$ 13,368	\$ 26,984	\$ 94

SCHEDULE 5

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	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,025	\$109,399	\$ 177,424
40,398	7,993	202,018	33,046	50,940	46,428	10,484	5,002	-	-	-	807,548
<u>\$ 40,398</u>	<u>\$ 7,993</u>	<u>\$ 202,018</u>	<u>\$ 33,046</u>	<u>\$ 50,940</u>	<u>\$ 46,428</u>	<u>\$ 10,484</u>	<u>\$ 5,002</u>	<u>\$ -</u>	<u>\$ 68,025</u>	<u>\$109,399</u>	<u>\$ 984,972</u>
\$ -	\$ -	\$ -	\$ 1,151	\$ -	\$ -	\$ 964	\$ -	\$ -	\$ 5,604	\$ -	\$ 10,021
-	-	-	-	-	-	-	-	-	24,973	57,208	82,181
-	-	-	1,151	-	-	964	-	-	30,577	57,208	92,202
40,398	7,993	202,018	31,895	50,940	46,428	9,520	5,002	-	37,448	52,191	892,770
40,398	7,993	202,018	31,895	50,940	46,428	9,520	5,002	-	37,448	52,191	892,770
<u>\$ 40,398</u>	<u>\$ 7,993</u>	<u>\$ 202,018</u>	<u>\$ 33,046</u>	<u>\$ 50,940</u>	<u>\$ 46,428</u>	<u>\$ 10,484</u>	<u>\$ 5,002</u>	<u>\$ -</u>	<u>\$ 68,025</u>	<u>\$109,399</u>	<u>\$ 984,972</u>

TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED JUNE 30, 2013

	Highway Equipment Fund	Highway Garage Fund	Solid Waste Equipment Fund	Police Station Fund	Police Cruiser/ Special Equipment Fund	Town Reappraisal Fund	Town Hall Fund	Bandstand Fund	General Admin Fund	Recreation Fund
REVENUES										
Equipment sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance proceeds	-	-	-	-	131,879	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Investment income	55	31	13	14	83	113	55	-	13	29
Total revenues	55	31	13	14	131,962	113	55	-	13	29
EXPENDITURES										
Program expenditures										
General government	-	-	-	-	-	96,874	-	-	-	-
Public works	-	1,151	-	-	-	-	-	-	-	-
Public safety	-	-	-	1,151	-	-	-	-	-	-
Capital outlays	19,042	-	-	-	127,336	-	-	-	2,000	-
Total expenditures	19,042	1,151	-	1,151	127,336	96,874	-	-	2,000	-
Excess (deficiency) of revenues over expenditures	(18,987)	(1,120)	13	(1,137)	4,626	(96,761)	55	-	(1,987)	29
OTHER FINANCING SOURCES (USES)										
Capital lease transaction	-	-	-	-	-	-	-	-	-	-
Operating transfers in	140,000	-	5,000	2,500	18,400	45,000	-	-	5,000	-
Total other financing sources (uses)	140,000	-	5,000	2,500	18,400	45,000	-	-	5,000	-
Net change in fund balance	121,013	(1,120)	5,013	1,363	23,026	(51,761)	55	-	3,013	29
Fund balance, beginning of year	10,928	28,868	9,313	11,509	41,251	118,092	50,960	1	10,355	26,955
Fund balance, end of year	\$131,941	\$27,748	\$14,326	\$12,872	\$64,277	\$66,331	\$51,015	\$1	\$13,368	\$26,984

SCHEDULE 6

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	Lower Construction Fund	DPW Bridge Fund	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
-	-	-	-	-	-	-	-	-	-	68,025	218,278	131,879
2	31	8	199	36	52	40	11	2	-	-	5	286,503
2	31	8	200	36	52	40	11	2	-	68,025	218,283	418,975
-	-	-	-	-	-	-	964	-	-	-	-	97,838
-	-	-	-	-	-	-	-	-	-	-	-	1,151
-	4,800	-	26,816	1,151	1,275	-	-	-	275,000	155,577	236,134	840,131
23,000	4,800	-	26,816	1,151	1,275	-	964	-	275,000	155,577	236,134	972,271
(22,998)	(4,769)	8	(26,616)	(1,115)	(1,223)	40	(953)	2	(275,000)	(87,552)	(17,851)	(553,296)
-	-	-	-	-	-	-	-	-	-	125,000	-	125,000
10,000	25,000	-	62,000	-	5,000	15,000	-	5,000	275,000	-	35,000	647,900
10,000	25,000	-	62,000	-	5,000	15,000	-	5,000	275,000	125,000	35,000	772,900
(12,998)	20,231	8	35,384	(1,115)	3,777	15,040	(953)	5,002	-	37,448	17,149	219,604
13,092	20,167	7,985	166,034	33,010	47,163	31,388	10,473	-	-	-	35,042	673,166
\$ 94	\$ 40,398	\$ 7,995	\$ 202,018	\$ 31,895	\$ 50,940	\$ 46,428	\$ 9,520	\$ 5,002	\$ -	\$ 37,448	\$ 52,191	\$ 892,770

**TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
JUNE 30, 2013**

	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	\$ 120,388	\$ 26,541	\$ -	\$ -	\$ -	\$ -	\$ 146,929
Due from other funds	-	137	1,070	1,075	1,938	230	4,450
Total assets	<u>\$ 120,388</u>	<u>\$ 26,678</u>	<u>\$ 1,070</u>	<u>\$ 1,075</u>	<u>\$ 1,938</u>	<u>\$ 230</u>	<u>\$ 151,379</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 539	\$ -	\$ 539
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>539</u>	<u>-</u>	<u>539</u>
Fund Balances							
Restricted	<u>\$ 120,388</u>	<u>\$ 26,678</u>	<u>\$ 1,070</u>	<u>\$ 1,075</u>	<u>\$ 1,399</u>	<u>\$ 230</u>	<u>\$ 150,840</u>
Total liabilities and fund balances	<u>\$ 120,388</u>	<u>\$ 26,678</u>	<u>\$ 1,070</u>	<u>\$ 1,075</u>	<u>\$ 1,938</u>	<u>\$ 230</u>	<u>\$ 151,379</u>

**TOWN OF NORWICH, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
YEAR ENDED JUNE 30, 2013**

	Perpetual Care Fund	Sale of Cemetery Lots Fund	WCTU Fountain Fund	School/Gospel Leasehold Fund	Main St. Flags Fund	Ahuca & Corridor Tree Fund	Total Nonmajor Permanent Funds
REVENUES							
Lot sales	\$ 900	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 1,800
Donations	-	-	-	-	1,580	-	1,580
Investment income	762	-	1	1	1	-	765
Total revenues	1,662	900	1	1	1,581	-	4,145
EXPENDITURES							
Maintenance	-	-	-	-	539	-	539
Total expenditures	-	-	-	-	539	-	539
Excess of revenues over expenditures	1,662	900	1	1	1,042	-	3,606
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	137	-	-	-	-	137
Operating transfers out	(762)	-	-	-	-	-	(762)
Total other financing sources (uses)	(762)	137	-	-	-	-	(625)
Net change in fund balance	900	1,037	1	1	1,042	-	2,981
Fund balance, beginning of year	119,488	25,641	1,069	1,074	357	230	147,859
Fund balance, end of year	\$ 120,388	\$ 26,678	\$ 1,070	\$ 1,075	\$ 1,399	\$ 230	\$ 150,840

Top Payees FY13

1	Blaktop, Inc. - Paving	\$638,850
2	Vermont State Treasurer - Tax	478,586
3	Blow & Cote - Bridge 41 Reconstruction.	236,134
4	Blue Cross Blue Shield - Health insurance	208,588
5	Norwich Public Library	180,000
6	Burlington Communications - Tower Work.	140,340
7	VLCT PACIF - Insurance	122,431
8	NEMC - Assessors.	118,500
9	VT Municipal Employees Retirement System	109,381
10	Gateway Motors - Cruisers & FD Chief Car	99,024
11	Town of Hanover - Ambulance contract	89,048
12	International Salt - Road deicer	80,926
13	Twin State Sand & Gravel	79,882
14	Northeast Waste - Trash & Recycling	78,309
15	Evans Group - Gasoline & Diesel	66,814
16	US Bank - Tracy Hall, Tower Bond	52,136
17	Greater Upper Valley Solid Waste Management Dist	45,683
18	Town of Hartford - Dispatch services	42,916
19	MHQ Municipal Vehicles - Cruiser upfit	39,238
20	Green Mountain Power - Electricity.	34,401
21	Innovative Municipal Products - Dust Control	32,568
22	DuBois & King - Dam Consulting.	27,813
23	Pike Industries - Gravel products	24,945
24	Vermont Tennis Court Surfacing	23,000
25	Windsor Co. Treasurer - County tax	22,521
26	Northwoods Excavating - Bridge Repair	22,325
27	Nicom Coatings Corp - Cracksealing	22,000
28	Totally Trees - Tree removal	21,755
29	Slapstick Science - Circus Camp.	21,546
30	Irving Energy - Heating oil	21,055
31	Ossipee Mountain Electronics, Inc - DPW Radios	20,741
32	John Deere Financial - Grader payment.	19,042
33	Michele George - Yoga instruction	18,890
34	Unum Life Insurance Co.	17,017
35	MVP Health Care, Inc - Health Insurance.	16,438
36	Visiting Nurse Association & Hospice	15,600
37	American Rock Salt Co - Road deicer	15,114
38	Norwich Cemetery Commission	15,000
39	A.M. Peisch & Co. - Audit.	14,750
40	Delta Dental - Dental Insurance	14,063
41	BWP Carquest - Auto & Truck parts	13,762
42	Webster & Donovan Excavating	13,390
43	Radio North - Cruiser radios	13,108
44	Daniel S Clay - Snowplowing	12,905
45	Norwich Fire District - Hydrant rental, water	12,900
46	Vermont Rec Surf & Fence - Guardrails	12,413
47	L&M Service Contractors - Brook cleanout	10,497
48	Advance Transit	10,160
49	Hanover Ambulance Service	9,592
50	Lyssa Papazian - Grant, Permit Consultant	9,578



Bob and Fran Nye

Bob and Fran Nye, photographed in 2011 on her birthday, during the 250th celebration of Norwich receiving its charter. The Nyes, who were both physicians and met in Medical School, were married for 64 years. They came to Norwich in 1956 and lived in the center of town, next to the Congregational Church, across from the school. They were also at the center of whatever was happening in town, and their barn offered seasonal storage space for local organizations.

Fran helped found the Marion Cross School library and volunteered there for over 50 years. Bob built some of the library shelves that are still in use today. They also worked for the creation of the Dresden Interstate School District. Both had a strong sense of peace and social justice, and their house was a sanctuary for many friends and contacts from the local area and abroad (including Nicaragua, the Iona Community in Scotland). Bob died in October 2012 and Fran in November 2013. Photo by Suzanne Wallis.



The Fraser family of Dan and Whit's were honored as 2013 People of the Year by the Norwich Women's Club at its Spring Gala. Photo courtesy of the Norwich Women's Club.

Part II

Town Boards, Commissions,
Committees & Departments

Selectboard

The Norwich Selectboard is, by statute, the Town's legislative body. It is responsible for enacting certain ordinances and rules (24 V.S.A. § 2291), warning town meetings and the business to be conducted at meetings, including proposing an annual budget (17 V.S.A. §§ 2641-64), setting the tax rate to raise the funds voted for the Town in Town Meeting and authorizing all Town expenditures by signing orders for the Treasurer to draw from Town funds (17 V.S.A. § 2664), and the supervision of the Town Manager, its sole employee, who in turn is responsible for the administration of the Town's expenditures, physical assets and personnel (24 V.S.A. §§ 1231-43).

The period of July 1, 2012 to June 30, 2013 saw Selectboard deliberation on a number of issues and initiatives. These included the following:

The Board supported construction of a communications tower to provide public safety and public works communications. After two bond votes, the Town approved funding for a Town-owned tower. With the second vote, the Board unanimously authorized the Town Manager's efficient execution of the permitting and contracting processes to build a tower that supports only municipal functions during the life of the bond.

The Board incorporated findings from a pay equity study into the Town's FY14 budget. It initiated a review of a study of deficiencies in the Town's Police, Fire and Public Works facilities, relying on advice from both a citizen committee and expert consultants. Finally, the Board initiated a methodology for committees and commissions under the umbrella of Town government to contribute ideas to a Selectboard-directed Town strategic plan.

Some of these issues evoked strong interest from concerned members of the public. The Selectboard thanks those who voiced their concerns for having done so in a civil, constructive manner, consistent with the proud tradition of town government in Vermont.

Public facilities and strategic planning are continuing initiatives of the Selectboard. The Board has followed with interest the Town Manager's quest to obtain a state permit for replacement of the Town pool.

Stephen Flanders, Chair; Linda Cook, Vice-Chair; Christopher Ashley; Ed Childs; and Keith Moran

Town Manager

The following are some notable events during the period from July 1, 2012 through June 30, 2013.

- Early on Thanksgiving morning in November 2012 the Fire Department responded to a report of vehicles burning at the Police Station. All three marked police vehicles were destroyed by fire. The Town of Hartford and Windsor County Sheriff loaned us vehicles that we used until we could replace the three vehicles. The loss was fully covered by insurance.
- The Vermont legislature passed a universal recycling law (Act 148) and we are working with Upper Valley communities to find regional solutions to reducing municipal solid waste, increasing recycling, composting organics including food waste, and making disposal of household hazardous waste more accessible.
- The March 2013 Town Meeting approved a \$275,000 bond issue for improvements to the radio communications systems for our Police, Fire/EMS and Public Works Departments. The \$275,000 bond, a Lease-Purchase of \$125,000, and grants will allow a tower to be built at the Norwich Public Works location and, in cooperation with Hanover and Hartford and other Upper Valley communities, make a significant upgrade to our radio communications systems which will improve safety of our first responders and their ability to render aid to the residents and citizens of Norwich. We

expect the new systems to be fully operational before the end of 2013.

- The functional and regulatory deficiency study of the Public Works, Police and Fire Departments facilities was completed. The next step is the development of a program that defines short-term and long-term space needs and looks at ways the needs might be met in a cost-efficient manner.
- The Town-wide real property reappraisal was completed on time and within budget and a new April 1, 2013 Grand List was approved by The Board of Listers. Going forward, the plan is to inspect one-third of properties every year and to have a new Grand List every third year.
- A comprehensive classification and compensations study was completed for Town employees. The purpose of the study was to achieve internal and external equity for our employees. Most of the recommendations were implemented in the Fiscal Year 2014 budget and the remainder will be considered for the Fiscal 2015 budget.
- The Norwich website was updated and we will continue to work to improve access to Town information.
- The Norwich Pool dam received significant damage from Tropical Storm Irene. Tentative designs for its replacement have been developed and public forums held for input into the design of the new dam and recreation area. We have been working with the Vermont Agency of Natural Resources to receive a permit for the new dam.

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 2012 – 2013

Final Taxes Billed:	\$15,158,830
Taxes Collected during FY:	<u>15,066,845</u>
Taxes outstanding at close of FY:	91,986

Delinquent Tax Report

6/30/2012 Delinquent Tax Balance:	\$133,444
FY12/13 Delinquent Taxes:	<u>259,919</u>
Subtotal:	393,363
Less delinquent taxes collected & abatements:	<u>210,514</u>
6/30/2013 Balance:	\$182,849

Taxes delinquent for FY11/12	\$91,986
Taxes delinquent previous years	<u>\$90,863</u>
Total	\$182,849

Delinquent taxes as of December 31, 2013 \$166,711

Town Clerk

Judy Trussell has joined the office as a full-time assistant. I would like to thank you for allowing me to add her to the staff. She is doing a wonderful job and is a very quick learner. I have full confidence that she will continue to grow in her new position.

This year we have seen an increase in the number of documents recorded in our office. We went from 5,635 pages recorded in the Land Records to 5,665 pages. This amounts to \$50,989 of revenue for the Town.

We processed 87 motor vehicle registration renewals and licensed 626 dogs, up from last year's 616. We sold 262 Fish and Game Licenses, down from last year, I believe because people can now obtain a license online. We issued 32 Marriage Licenses. There were seven deaths and three births to report this year.

We have scanned our 361 maps and now are able to print them from our computers. This gives us the ability to print a map onto one piece of paper and takes the guesswork out of piecing maps together. Also, we have microfilmed these maps as well as 25 volumes from the Land Records. With much help from Steve Flanders we have been able to put a preservation plan together to help extend the life of the documents held within the vault.

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 and 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 2014 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 2013

As recorded by the Town Clerk's Office January 1 to December 31, 2013

Marriages

Gurman, GlennWei, Li Juan
Chase, Maureen MayBingel, Steven John
Rodgers, Kirk RobbieGazizova, Aygul Yavitovna
Cochrane, Erin RoseTunncliffe, John
Glaser, Julia DrakeBozzuto, Laura Marie
Nash, Michael FeltonBachmann-Ferm, Ruby Jean
Connors, Justin JamesMurphy, Kristen Elizabeth
Ackerman, Jane BensonKerr, Charles Eugene III
Thompson, Morgan ElizabethD'Ausilio, Christopher Michael
Deneau, Daniel JamesRing, John
Levine, Cynthia ShifraMulley, Linda Louise
St. Jean, Mariel AnneDay, Marco Alan
Mallery, Kelly ElyseRandall, Erik Hunter
Maloney, Bridget RaganZiegler, George Thomas III
Crane, Terri LynnHoude, Mary Elizabeth
Waters, Jessica SusanDavis, Dana Thomas
King, Abigail VergeneBeck, Samuel Hoyt
Burns, Amanda MarieAvis, Jason Evan
Ben-Zeev, Dror YosefFonda, Stephanie Anne
Megaw, Angela EileenWalsh, Sean Michael
Walker, Laura MarjoriePejal, Robert
Weale, Gerald RalphSprouse, Herbert Warren
Finch, David ZacharyHoward, Erica Jean
Shah, Avni MaheshHolden, Amber Bass
Adams, Benjamin MichaelCook, Gwendolyn
Kong, LixiHaigh, Kelsey Daniel
Cuno, Claire Ryan StewartMahon, Brian Paul
Stokes, Henry ChristianRobbie, Katherine Olivia Powers
Shine, Mark LeatherwoodWise, Charles William II
Manny, AlixCook, Charles C. III
Katzenell, AlonParag, Shir
Bothe, Madeleine MarieFelstead, Edward Ian
Dean, NicoleGilligan, Brendan Patrick
Brownlow, Mary RobbinsRigby, William Frederick Carson
Bothe, Ida CharlotteRutledge, Peter Lyman

There were two homebirths and ten deaths which occurred in the Town of Norwich.

Boards of Abatement and Civil Authority

Our Town has 12 elected Justices of the Peace who, along with the Town Clerk and the five members of the Selectboard, comprise the Board of Civil Authority (BCA). Property owners who are dissatisfied with the valuation of their property as set by the Listers may, after pursuing a grievance with the Listers first, appeal their valuation to the BCA. The BCA, in turn, conducts a full hearing and may lower, raise or affirm the figure determined by the Listers. BCA hearings take place in the summer; in fiscal 2012-13 there were eight. These proceedings offer a useful, final opportunity to resolve valuation issues at the local level prior to taking such disputes to the judicial system or state tax officials.

Along with the members of the Board of Listers and the Town Treasurer, the BCA also serves as the Town's Board of Abatement, which hears requests for abatement of property taxes based on hardship, destruction of property, etc. BCA members also assist the Town Clerk with elections. And, of course, Justices of the Peace also perform weddings – but be sure to get your license from the Town Clerk first!

Donald M. Kreis, Chair

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.

A new retaining wall has been put up on Hillside terrace. All seasonal maintenance has been performed in a timely manner and we constantly review all options and try to select the best one.

The financial details of our operations for FY13 are summarized below, based on information provided by the Finance Office and Treasurer:

Revenue:

Appropriation from town of Norwich	\$15,000
Woodworth Unitrust	5,050
Sales of Cemetery Markers	360
Perpetual Care Fund – Interest	761
Operating Account – Interest	1
Donation	200
	<u>\$21,372</u>

Expenses:

Purchased Services:

Mowing/Trimming and Brush Cutting	\$ 8,063
Retaining Wall Hillside	4,275
Tree Trimming/Removal Costs	0
Purchased Services subtotal	<u>12,338</u>
Repairs and Maintenance	303
Supplies	873
Water	229
Postage	1
Capital Improvements	200
	<u>\$13,944</u>

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. For the benefit of all Town residents we:

- Displayed local photography of outdoor activities at the post office.
- Participated in River Day along the Connecticut River in conjunction with support of the Marion Cross School LEEEP program.
- Supported fluvial geomorphology work in the Ompompanoosuc river channel.
- Received and managed generous donations in the conservation trust fund.
- Implemented more infra-red, motion-sensitive cameras to monitor wildlife road crossing areas.
- Continued mapping the wildlife corridors and habitats.
- Participated in the spring removal of garlic mustard plants.
- Maintained and improved trails via the Trails Committee.
- Advised the Town to include a natural stream channel bypass in the design of the new swimming pool.

Martha Graber, Chair (649-2678)

Development Review Board

The Development Review Board (DRB) has seven members appointed for three-year terms by the Selectboard. There are also three alternate members. This year we received two resignations, positions waiting to be filled by Norwich residents who are interested in administering the Subdivision Regulations or helping to guide development in the Town.

The DRB meets on the first and third Thursdays of each month, whenever applications are before the Board. Hearings can include subdivisions, site reviews, conditional uses, variances, appeals and boundary line adjustments. Meetings are posted on the notice boards and you may also sign up with the Zoning Administrator to receive email notices.

The downturn in the economy has slowed development activity in Norwich. However, we have decided several smaller applications. One subdivision involved land which contained a registered wetland. Due to the complexity of the application, the DRB sought technical advice from an expert hydrologist. During the past year members of the DRB have worked with the Planning Commission to update the Subdivision Regulations; the previous version has been in effect for nearly ten years. The revision will simplify and clarify several sections.

Both video and sound recordings are made of most public hearings and these can be reviewed by applying to the Zoning Administrator. Attending public hearings enables one to keep up with significant changes in Norwich and the public is always welcome to attend.

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. This meets the National Incident Management System (NIMS) standards established by the Department of Homeland Security. Our current Emergency Operations Plan and Rapid Response Plan are NIMS-compliant. 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.

A severe storm on June 2, 2013 required multiple responses by the Fire, Police and Public Works Departments. The storm knocked down trees and power lines in many locations.

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

Finance Committee

The Norwich Finance Committee (NFC) is composed of seven Norwich residents: six members appointed by the Selectboard to serve a three-year term on a staggered basis and the elected Town Treasurer. These seven also serve on the Dresden Finance Committee (DFC). The NFC meets monthly throughout the year and more frequently during budget season when all four budgets (Town, School District, Dresden and SAU) are being adopted by the various Boards for voter approval at Town Meeting in March.

The NFC provides guidelines for the Norwich budgets and opines on the final Town of Norwich and Norwich School District budgets that are proposed for voter approval by the two Boards. As DFC members they perform a similar oversight for the Dresden School District and the Supervisory Administrative Unit # 70. The NFC's mission is to advocate budgetary restraint and fiscal responsibility, and to increase public awareness and understanding of issues affecting local taxation.

During FY13, the NFC lost all but two of its members due to relocation or resignation. We have not been able to meet because we do not have a quorum; however, the remaining two members have worked with the DFC to discuss matters related to the Dresden School District budget. The Norwich Selectboard has collaborated with the Norwich School Board to discuss the future of the NFC membership. Those efforts will be effective after the March 2014 Town Meeting at which time residents of Norwich can put forth their interest in being appointed to the NFC.

Cheryl A. Lindberg, Chair (649-1678)

Finance Office

The Finance Office 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 2012-13 was \$15,215,021. Revised tax bills for Current Use changes, BCA and State Board changes, errors and omissions and litigation settlements reduced taxes raised by \$57,112. Additions, due to HS-122 changes, increased taxes by \$1,521. These changes resulted in the final tax amount raised of \$15,158,830 or a net reduction of \$56,191. Of the total taxes raised, \$11,887,643 was in support of education and \$3,271,188 in support of the Town. There were tax abatements in the amount of \$4,001. Prior year tax settlements resulted in an expense of \$44,947 for tax refunds and \$2,821 in interest. Income sensitivity payments applied to tax bills were \$1,156,250 for the education tax and \$57,669 for municipal tax.

Recent legislative changes require the annual filing of HS-122 Homestead Declaration and Property Tax Adjustment Claim for 2014-15. Late filed homesteads will be assessed an 8% penalty on the education tax, as mandated by an adopted Selectboard policy. Please make sure that you file your Homestead Declaration and Property Tax Adjustment Claim forms by April 15, 2014. Refer to your tax booklet for the form or go to www.state.vt.us/forms/index.shtml and file online.

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

Fire Department

The Fire Department responded to 244 incidents in FY13, a 4 percent increase from the prior year. Our rating from the Insurance Services Office remains one of the best in the area, resulting in significant savings on fire insurance premiums.

Call Types	2012-13
Structure Fires	16
Vehicle Fires	5
Wildland Fires	2
Other Fires	1
Medical	87
Vehicle Crashes and Rescues	14
Hazardous Conditions no fire	23
Service Calls	29
Good Intent Calls	28
False Alarms	37
Other	<u>2</u>
Total	244

The Norwich Fire Department and Support Team held their annual dinner at the Montshire Museum. This was the first year that our recruitment and retention committee recognized members for their contributions. Assistant Chief Lloyd “Sonny” Tebbetts was recognized for 50 years of service. Years of service pins were presented to those with 5, 10, 15, and 30 years of service. Award recipients were: Lieutenant Chad Poston “Above and Beyond Award”; Firefighter Aaron Lamperti “The Jump-Start Award”; Firefighter EMT Linda Cook “The Response to Alarms Award”; Firefighter Peter Griggs “Firefighter of the Year”; and Firefighter EMT Matt Herbert “The Behind the Scenes Award”. Our Recruitment and Retention program was fully funded by “The Sanders Earmark Grant”, a federal grant designed to support the efforts of volunteer fire departments.

The Federal Communications Commission (FCC) narrow banding went into effect on January 1, 2013. We have suffered from poor radio coverage and this requirement made the situation worse. The Hanover Dispatch Center has been working on a simulcast system that will provide reliable radio coverage for all of the agencies it dispatches. The Norwich radio tower is part of this system. Hanover received a grant from the Assistance to Firefighters Grant program to fund the cost of fire radio equipment and installation.

The Department emphasizes fire prevention, helping to identify and mitigate potentially hazardous conditions. Our formal public education programs reached 129 adults and 820 children.

Current Members

Officers: Chief Stephen Leinoff, Deputy Chief Neil Fulton, Captains Matt Swett and Asaf Wyszynski, Lieutenants Pete Schwab and Chad Poston.

Firefighter-Emergency Medical Technicians: Jehshua Barnes, Jake Blum, Susan Blum, Linda Cook, Tim Cronan, Peter Griggs, Matt Herbert, Regina Owens, Dan Schneider, and Jon Wilkinson.

Firefighters: Mark Anderson, Mary Anderson, Jaden Gladstone, Aaron Lamperti, Nancy LaRowe, Chris Lewis, Jeffrey Pearson, Theresa Moore-Poston, Warren Thayer, and David Yesman.

EMTs: Toni Apgar, Frances Eanet, 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): Annah Dupuis, Cheri Henry, Theresa Moore, Liz Russell, Sydney Smith, Laurie Welch, and Linda Cook, advisor.

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

Fire Warden

Be prepared for any emergency by planning ahead using the following guidelines:

- Create a 30- to 100-foot safety zone around your home by raking leaves, dead limbs, and twigs.
- Remove leaves and rubbish from under structures.
- Remove dead branches that extend over the roof.
- Prune tree branches and shrubs within 15 feet of a stovepipe or chimney outlet.
- Ask the power company to clear branches from power lines.
- Remove vines from the walls of the home.
- Clear a 10-foot area around propane tanks and the barbecue. Place a screen over the grill. Place stove, fireplace and grill ashes in a metal bucket away from the house. Soak in water for 2 days, and then bury the cold ashes in mineral soil.
- Stack wood away from the home. Clear combustible material within 20 feet.

Set up a disaster supplies kit. Include:

- A three-day supply of water and food that won't spoil for each person and your pets.
- One change of clothing and footwear, one blanket or sleeping bag per person.
- A first aid kit that includes your family's and pets' prescription medications.
- Emergency tools including a battery-powered radio, flashlights, and plenty of extra batteries.
- An extra set of car keys and a credit card, cash or traveler's checks.
- Sanitation supplies.
- An extra pair of eye glasses.

Plan your escape route. First have a meeting place outside your home. Second go outside your neighborhood. Third choose a friend as a check-in contact for everyone to call if you get separated or need to leave your home. *Practice, practice, practice.*

Please note: before you ignite a fire, you must call Hanover dispatch (603-643-2222) even if there is snow on the ground.

*Fire Warden, Linda Cook (603-208-7847)
Assistant Fire Warden, Chief Leinoff (649-1133, ext. 3)*

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 responsible for approving septic system design and installations and dealing with failed systems. The Health Officers can visit and advise residents if they have questions about the need to involve the State agency. The HOs also administer the Rental Housing Code and conduct site visits when a tenant suspects a health hazard is present. We can then work with the tenant and landlord to correct any deficiencies.

One recurring problem is mold in our houses. While professional help may be needed to remove mold, it is nearly always due to damp conditions. Good ventilation and use of a dehumidifier can help. Common sources of damp can include leaking faucets or plumbing and blocked sink traps. It is important to install adequate and properly functioning foundation drains to prevent excess moisture in basements.

This year we have continued to see vector-borne diseases. These include Lyme disease carried by ticks and mosquito-borne diseases including Eastern Equine Encephalitis and West Nile Virus. Prevention is the key; use insect repellants, protective clothing and check carefully for passenger ticks.

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

Historic Preservation Commission (HPC)

Norwich is one of 14 Certified Local Governments in Vermont. As a CLG, the Town established the HPC to promote and advocate for historic preservation in Norwich.

In its third year, the Commission's work included:

- The Historic Walking Tour brochure's continued distribution at selected Vermont Welcome Centers, the Norwich Inn, and Tracy Hall.
- The Beaver Meadow and Root Schoolhouses listed on the National Register of Historic Places.
- Commissioners serving as liaisons to the two schoolhouses and the Congregational Church steeple.
- Beaver Meadow Schoolhouse making good progress on matching its \$22,500 state Cultural Facilities grant for water and sewer and in planning the work. Root Schoolhouse taking the lead with Historic New England on a film about the schoolhouses.
- The application for a new historic marker on Norwich's history approved by the VT Division for Historic Preservation. (The marker was fabricated and then installed on Main Street in September 2013.)
- A program of oral history interviews, photography, video, and an exhibit on Norwich farms and farmers planned. (An application for a CLG grant of \$13,725 toward the total \$22,875 cost was submitted in September 2013.)

Nancy Hoggson, Chair; Peter Brink, Vice-Chair

Land Management Council

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

During the summer of 2013, a trail crew from the Vermont Youth Conservation Corps (VYCC) worked on the lower Ballard Trail, doing a reroute around the steep bank above Charlie Brown Brook. This all-women crew spent five weeks hardening the trail, placing stone steps and building a 25 foot wood bridge spanning an intermittent stream. In the summer of 2014, we expect another crew from the VYCC to come in and complete this section, and install stone steps on the steep descent beyond the bridge.

The timber stand improvement on Parcels #2 & 3, postponed last winter, will begin during the winter of 2013-14.

David Hubbard, Chair (649-3882)

Listers

Fiscal year 2013 was spent completing the first town-wide reappraisal since 2004. The Listers, Contract Assessor, New England Municipal Consultants (NEMC) and our Office Assistant, Darlene Cook, made every effort to make as many interior inspections as possible and we achieved a 75% inspection result. Regardless of an interior inspection, all buildings were measured and that information and photo were entered into the new Patriot Properties software that the town of Norwich purchased for this purpose.

During this reappraisal year, the Contract Assessor held two public sessions to explain and familiarize the residents of Norwich with the reappraisal process and how to use the new software placed on the Town's website. The limited information that was made available through the website meant that many residents requested a copy of their Lister Card to fully understand their new assessment.

The new Grand List was completed as of April 1, 2013. A booklet listing the values of all properties was mailed to property owners in April by NEMC. In May NEMC held informal grievance hearings and adjusted values, if appropriate. In June the Listers heard 156 grievances. From that effort, a number of mistakes were corrected, more inspections were completed and values reviewed, with grievance notices mailed to all who grieved. A majority of Listers signed the Grand List on June 28, 2013. The Grand List is available on the town of Norwich website, under the Assessor/Listers tab.

Going forward, the Town Manager has contracted with NEMC to do a complete reappraisal every three years. The Listers office has become the Assessor's office and office hours are listed on the Town website and office door. We thank Norwich residents for cooperating with the Contract Assessor to complete this reappraisal. As mentioned, one third of the Town properties will be visited and inspected by appointment each year beginning in the fall of 2013 (FY 2014), including any property that has a permit. The Grand List will be updated for all the data gathered at the end of the third year and another reappraisal will be completed by FY17.

Liz Blum, Chair and Cheryl A. Lindberg

2013 Grand List

Breakdown of Grand List (number in category)

R-1 Residence with under 6A of Land (790)	\$314,997,000
R-2 Residence with 6A of land or over (487)	319,742,900
MH Mobile Home with or without land (16)	2,267,700
S Seasonal (19)	4,116,400
C Commercial Properties (47)	31,360,200
CA Commercial Apartments (7)	7,109,300
UE Utilities Electric (4)	7,627,900
F Farms (10)	9,191,200
Other (22)	4,762,700
M Miscellaneous (148)	26,041,200
Total (1550)	727,216,500
Cable (1) (Education Grand List only)	1,264,600
Total Education Listed Value	728,481,100

Minus

Veterans (5) (\$10,000 per disabled Veteran by Statute)	50,000
Land Use Appraisal Program (141 parcels; 12,999 acres enrolled)	
Exempt Value of Property enrolled	33,385,800

2013 Education Grand List Total Taxable Property .695,045,300

Municipal Grand List

(from above) .695,045,300

Minus

Real Estate Exemptions by Vote

Norwich Fire District	40,000
Beaver Meadow Chapel Association	69,700
Root District Game Club	191,800
Upper Valley Community Grange # 34	304,100
Veterans (5) (additional \$30,000 per disabled Veteran by vote)	150,000
Charlotte Metcalf Trustee (alternative energy installation)	4,100
Timothy Brownell (alternative energy installation)	21,300
Total Voted Exemptions (<i>lost education tax to be made up by remainder of town</i>)	811,000

Real Estate Exemptions by Agreement

Norwich Housing Corporation	1,514,800
Cable (Education Grand List only)	1,264,600
2013 Municipal Grand List Total Taxable Property	691,454,900

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

Child Care Center, Inc.	526,400
Montshire Museum of Science	2,106,800
Norwich Historical Society	416,600
Norwich Nursery School	196,400
The Family Place	263,400
Andrew C. & Margaret R. Sigler Foundation	1,063,500
Norwich Public Library Association	1,340,600
American Legion Post 8	263,700
Religious Organizations (6)	3,510,800
Town, Fire District, School District, Federally Owned Parcels (38)	17,382,800
Total Non-Taxable Parcels	27,071,000

Milton Frye Nature Area Committee (MFNAC)

The Milton Frye Nature Area Committee promotes the use and care of the 35.5-acre Town property commonly known as the Nature. 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 and town of Norwich. The MFNAC reports to the Norwich Conservation Commission.

Selected activities in 2012-13 include:

- Work performed by the Highway Department to open up the view into the meadow from the "gateway," remove invasive buckthorn along the lower fence line, and release apple trees in lower portion of the meadow.
- Four new apple trees planted.
- Removal of hazardous old wire.
- UVLT Stewardship Training.
- Two Marion Cross School (MCS) Stewardship Days to spread mulch on the trails and remove invasive plants.
- A bird walk led by George Clark with 12 participants. Birds observed: a barred owl, 9 species of warblers, various other song birds.
- Workshops for MCS teachers to encourage and facilitate use of the Nature Area with their students.

Ongoing projects and further work needed include:

- Placing free and convenient dog waste bags and disposal can at trailhead. Dog walkers, we greatly appreciate your efforts for proper disposal both on and off trail.
- Urgent need for long-term invasive plant management plan developed by a forest professional. Volunteer community assistance for invasive removal will surely be needed in this endeavor.

Special thanks to all volunteers.

Lindsay Putnam (802-649-1668)

Norwich Energy Committee (NEC)

The NEC engaged in two big projects during FY13. We planned for and participated in the statewide Home Energy Challenge sponsored by Efficiency Vermont, and we continued to develop a renewable energy project to cover the Town's electricity consumption.

With the assistance of the Sustainable Energy Resource Group (SERG), and along with other town energy committees, the NEC helped to organize local contractors to offer discounted energy audits to facilitate weatherization work on homes. A public forum about the program was held in Tracy Hall in February to launch Weatherize Norwich, with a goal of seeing 44 homes weatherized by the end of 2013. As a result, approximately 30 families did audits, received discounted services, and came away with thorough reports listing their most cost-effective weatherization options. As of the end of the fiscal year, 5 families had proceeded to have some of that work done and more are expected in FY14. The NEC put up 44 knitted yarn strips on the light pole at Dan and Whit's and announced that they would be removed as home weatherization projects are completed.

During the spring and summer the NEC consulted with several developers about a municipal photovoltaic project. An RFP was circulated and as the fiscal year came to a close the Committee was reviewing 5 proposals. Unlike the proposals considered by the NEC in the past, these projects take advantage of tax credits and net-metering premiums to provide

the Town with renewably generated electricity at a discount from the market price on a long-term basis, while requiring no investment of Town money or bonding.

In addition, the NEC organized another round of Solarize Norwich in which two companies with roots in Town—Norwich Technologies and Solaflect—offered discounted pricing for residential PV systems. As of the end of FY13 several families were planning to sign on.

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) or Alan Berolzheimer (649-2857, bercross@sover.net).

Planning Commission

The Planning Commission is responsible for drafting the Town Plan and land use regulations to implement the Plan. The Town Plan 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 Planning Commission's role in the implementation of the Plan is drafting land use regulations for zoning, subdivision, flood hazard, and other 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.

This past year, the Commission approved, and the Selectboard adopted, amendments to the Town's Subdivision Regulations, which guide decisions of the Development Review Board on subdivision of land parcels.

The Commission is also studying the possibility of a higher-density mixed-use district along Route 5 South and River Road and has applied for a municipal planning grant from the State of Vermont for that purpose. The process of creating such a district would include a series of public workshops and hearings. In addition, the Commission is considering amendments to the Zoning Regulations to reduce flooding and erosion damage from storms such as 2011's Tropical Storm Irene.

The Commission is a seven-member board. Its members are appointed by the Selectboard to four-year staggered terms, and its meetings, on the second and fourth Thursday of each month at 7 p.m., are open to the public. Minutes, regulations, the Town Plan, and other documents are available on the Town website. Agendas and notices are emailed to those requesting them at planner@norwich.vt.us.

Thomas Gray, 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 these and other Town and state regulations, assisting in the preparation of permit and hearing applications, and providing staff support to the Development Review Board, Planning Commission, and Historic Preservation Commission.

The department provides research and technical support to the Planning Commission in preparing the Town Plan and land use regulations and to the Historic Preservation Commission for grant administration, and maintains the Norwich Geographic Information System (GIS), the E911 Locatable Address System, and the Tracy Hall server network.

Permits were issued this year for six single-family homes, four more than last year. Additions to existing buildings and accessory structures continue to be slightly below aver-

age from previous years. An approved subdivision application resulted in one new lot.

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 2012-13 Zoning Permits

New Homes	6
Building Additions	23
Accessory Dwelling	1
Accessory Structures	11
Home Occupation	2
Replacements Bldg./Home	1
Agricultural Review	0
Apartment	1

Development Review Board

Subdivisions - Final Plan Review	1
Conditional Use Review	3
Boundary Line Adjustment	2
Site Plan Review	1
Development Envelope	1
Variance	1

Police Department

The Norwich Police Department is staffed by dedicated men and women committed to maintaining the highest degree of professional standards through preservation of the safety and security of residents and visitors of our community. The Department is challenged daily to provide the best quality of service to our citizens and we are extremely proud of the spirit of cooperation within our community. Norwich is a town with a growing, diverse, and vibrant population that is well known as a great place to raise a family. We take great pride in helping to make it a safe place to live, work and visit. We pledge to continue to work with the Norwich community to solve problems of concern to our citizens and to address issues to improve the quality of life for our community.

One of the more important issues of interest this year is the planning for a new police facility. This will be more than a tool to increase staff efficiency; it will also provide a wide range of new opportunities for not only the staff of the Police Department but the public as well. It will provide infrastructure that will be needed in the decades to come. A new, properly designed police facility also will enhance the ability to attract and retain quality staff and it will serve the town of Norwich during natural disasters and public emergencies. I hope you will come out and support the need for a new police facility.

In closing I would like to thank the Officers of this Department for their hard work. The Town should be proud to have such professional officers working for this Department. I would also like to thank all the other Town Departments for their assistance throughout the year. Most of all I would like to thank the members of our community for your continued support. You can telephone me at 802-649-1460, stop by the Police Station, or send me a note at Doug.Robinson@State.Vt.U.s.

*Chief Douglas A. Robinson, Administrative Secretary Judith Powell
Officer Michael Scruggs, Officer Charles Rataj, Officer Francis Schippper
Officer Jody LaFlam, Crossing Guards Fred White and Demo Sofronas*

Police Department Statistics FY13

911 Hang Ups24	Kidnapping0
Abandoned Vehicle0	Larceny36
Accidents66	Leaving Scene of Accident3
Agency Assistance152	Littering3
Alarm83	Lost or Found Property22
Alcohol Offense6	Medical Assist8
Animal Problem112	Missing Person2
Arrest on Warrant2	Motorist Assist./Complaint80
Assault6	Noise Disturbance16
Attempted Suicide1	Parking Problem20
Background Investigation7	Phone Problem6
Bad Check11	Property Check *118
Burglary12	Public Speaking11
Citizen Assistance85	Residence/Vehicle Lockout37
Citizen Dispute27	Sex Offense2
Condition of Release Violation4	Stalking2
Court Appearance24	Suspicious159
Directed Patrol149	Training22
Disorderly Conduct3	Traffic Citations556
Domestic Abuse Order4	Traffic Hazard38
Driving License Suspended4	Traffic Warnings (written)210
Drugs2	Trespassing13
DUI7	Unsecure Premises3
Family Disturbance/Fight11	Utility Problem3
Fireworks2	Vandalism40
Fish and Game Offense2	Vehicle Serial # Inspection52
Foot Patrol/Business Checks177	Welfare Check14
Fraud21	Miscellaneous12
Juvenile Problem/Runaway11	
	TOTAL3211

**Property Checks were conducted on 118 days with an approximate total of 708 property check visits.*

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 service to other Town Departments including, but not limited to, 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.

During the fall of 2012, in conjunction with the Tree Warden, we relocated the Town woodshed and refurbished it. We also resurfaced the road leading to the woodshed, making it more accessible to residents who need to pick up firewood. In November of 2012 the final repairs from Tropical Storm Irene were completed on Bridges #32, #39, and #42 on Turnpike Road. The winter of 2012/2013 was an average winter season with no major events to report.

During the summer of 2013 we completed a major drainage project on Main Street. This project included the installation of 1200 ft. of drainage pipe and six new 30" basins. The work was primarily completed by Public Works employees in conjunction with the Water Department. We received a Better Back Roads Program Grant this year in the amount of \$3,500 to be used for a Town-wide road inventory and capital budget planning.

The Buildings and Grounds Division of Public Works is responsible for the maintenance of all Town buildings, properties, and recreation areas. In April of 2013 we welcomed Robert Barden as the new Buildings and Grounds Technician. Along with his many other duties, he worked closely with the Recreation Director this year to make sure that all playing fields were ready for the many sports events that were scheduled.

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.

Andy Hodgdon, Public Works Director (649-2209, Norwich_highway@earthlink.net)
Public Works staff: Neal Rich, Gary Durkee, Albert Lewellyn
Paul Betters, Michael Koloski, and Jason Collins.
Buildings and Grounds staff: Robert Barden and Ben Trussell

Recreation Department

The Norwich Recreation Department consists of a Recreation Director supervised by the Norwich Town Manager and advised and guided by the Recreation Council. The Council consists of approximately twelve residents, serving rotating three-year terms. Our mission is to offer a variety of recreational activities to Norwich area residents from ages four through to adults. The majority of our youth programs are for kindergarten through sixth grade students. In all of our youth sports we stress maximum participation, development of skills, and fun. The goal of our youth offerings is to inspire a lifetime love of activity. We organize and support community events to help foster and maintain spirit within the town of Norwich. We oversee all 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 a variety of over one hundred program sessions. This year we added a dance offering and two new youth running programs which proved to be extremely popular.

We are blessed with local philanthropists and amazing volunteer community involvement, both of which add to the continued improvement of our recreation facilities. Karin Dwyer and Bob Burnham began a fund-raising campaign to improve our beloved skating rink on the Green. We would like to thank all donors who generously contributed to this effort as well as the fifteen dedicated volunteers who set up and maintain the rink on the Green for all residents to enjoy. Our wonderful Buildings and Grounds crew did an outstanding job caring for and improving all of our Town recreational areas this year. We would like to thank the Norwich Women's Club for awarding us a grant for two new recycling bins and one new waste receptacle for Huntley Meadow. Our Norwich parks have truly never looked better and we encourage all residents to get out and enjoy them.

We are still awaiting word from the state about the permit we have requested to move forward with rebuilding the pool. A public forum to receive input from residents will be held as soon as we (hopefully) get the go-ahead.

We are extremely fortunate to have many dedicated community-minded volunteers on board 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 make it all possible. We could not manage without their support, time and dedicated involvement. We thank retiring Council members Clayton Simmers, Ian Strohbehn, Giulia Alexander and Scott Neuman who contributed so much for many years.

The Recreation Department is always in need of, and appreciative 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. In the midst of this high tech world, remember to get out and enjoy the unlimited benefits of recreation to body, mind and soul.

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

Recreation Council: Kris Strohbehn, President; Laura Duncan, Vice-President; Kristin Brown; Chris Clapp; Stuart Close; Karin Dwyer; Ben Forbush; Everett Logan; Reese Madden; Bill Miles; Danielle Taylor.

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

Senior Action Council

The Senior Action Council is now a group of three people. Our purpose is to answer to the needs of seniors in Norwich. Our main duty is the coordination of the “Meals on Wheels” program for Norwich. The meals are picked up at the Bugbee Center in White River Junction by our volunteers and delivered to recipients in Norwich and also some in Wilder on the way. Currently there are four people in Norwich receiving the meals.

Council members are: Martha Drake, Chair; Paula Harris, Secretary; and Dorothy Cloud, representative for Senior Housing. Martha Drake’s telephone number is 649-1301.

Transfer Station/Recycling Center

The Transfer Station/Recycling Center is under the direction of the Public Works Director. Ryan Howes now serves as Transfer Station Lead Attendant, supervising two part-time employees.

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 minimal cost within industry guidelines.
- Ensure waste management practices are in compliance with local, state, and federal regulations.

Since we implemented the Zero-Sort® Recycling System and the expanded recycling program, 52.44% of all waste brought to our facility is being recycled. With the passage of Act 148, the Universal Recycling Law, the State of Vermont will be taking further steps toward reducing the amount of material that ends up in landfills. Our facility will need to be prepared for this.

I would like to thank all of our Transfer Station/Recycling Center employees and volunteers who make our facility successful. For more information about our facility, please visit the Town website at www.norwich.vt.us under Public Works.

Andy Hodgdon, Public Works Director (649-2209; Norwich_highway@earthlink.net)

Transfer Station/Recycling Center Staff: Ryan Howes, Lead Attendant (649-1192)

Dan McShane and Larry Butterfield

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.

Deborah Hall, Cheryl A. Lindberg, Doug Rexford, Trustees



Part III

Other Agencies & Organizations

Advance Transit (AT)

In December 2012, a Transit Development Plan was completed for AT by Tom Crikelair Associates, with funding assistance from VTrans and NHDOT. The work included a critical review of existing routes and services and looked at riders' transfer activity, frequency of use, residence and commute patterns. Public workshops provided opportunity for public input as did a rider survey. Suggestions from riders and meeting participants include increased frequency, later service hours, weekend service, and service to additional destinations. The study documents growing demand on the Green Route, which generally runs along U.S. Route 5, and the need for additional service to safeguard on-time performance and meet growing demand. Advance Transit is in the process of prioritizing service needs as identified in the study and given availability of funding.

Advance Transit posted a new ridership record in FY 2013 – 885,958 total passenger trips. This included 565,327 fixed route riders, 309,818 shuttle riders and 10,813 Access riders. 9,818 passenger trips were boarded in Norwich. Advance Transit collaborated with King Arthur Flour to install a new bus shelter at its bakery store on Route 5.

About AT: Advance Transit is a bi-state regional nonprofit public transportation system headquartered in Wilder. Services include FREE regularly scheduled fixed route bus service, access ADA Paratransit service, park-and-ride shuttles, and Upper Valley Rideshare carpool matching service. Visit our website at www.advancetransit.com or call 295-1824 Monday-Friday 8 am - 4:30 pm with service questions.

A quote from a Norwich rider from the 2012 passenger survey: "The drivers are great! It's very easy and convenient. Being free is important – it makes it easy to just hop aboard." Thank you for your continued partnership and thanks for riding Advance Transit!

Van Chesnut, Executive Director

Aging In Place In Norwich

Aging In Place in Norwich (AIPN), is a non-profit, volunteer organization serving Norwich elders since 2009. Our goal is to provide free services to residents who wish to remain in their homes as they age.

AIPN's leadership is composed of 8-10 board members. We meet monthly to plan and carry out community based programs which include volunteer service days for elders, educational forums, free rides to appointments, and sharing information and resources with Norwich elders. This year we held eight service days, which provided help with household chores, gardening, shopping, and light maintenance. AIPN's volunteer drivers continue to offer free door-to-door rides for elders so they can attend appointments. This year we offered rides to anyone needing to get to and from Tracy Hall on Election Day. We are now developing a free runners service for elders who are house-bound and need goods and services.

AIPN sponsors social events for elders, such as Chi Kung at Tracy Hall, Bingo at the Norwich Fair, and volunteer/recipient receptions at the Norwich Historical Society, which has generously offered its home for many AIPN events. This year we sponsored public forums on the Vermont Death With Dignity Law, Fraud Prevention For Savvy Seniors, Gun Safety In The Home, led by Chief Robinson, and Faces Of Norwich, photo/essay project with Chad Finer. AIPN participated in a panel presentation in September with DHMC's Aging Resource Center.

We serve Norwich elders entirely through donations from individuals, charitable groups, and local businesses. AIPN does not request financial support from the town of Norwich. We do look forward, however, to continuing cooperation with, and support from, local groups which have helped us bring together caring volunteers and Norwich elders.

Our website is www.AgingInPlaceNorwich.org. An online, user-friendly resource directory for elders and their families is being developed. A request to AIPN for help through any of our board members is a phone call away. Contact information is on our website.

Don McCabe, President

American Legion Lyman F. Pell Post 8

The American 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 U.S. Military. We actively support veterans' issues such as access to the Veterans Hospital, veterans' employment rights and 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.

We organize and participate in the annual Memorial Day observance. Starting in 2009, we have reversed the parade route. We start at the Post Home and march to the Green where we serve up hot dogs and lemonade. If you have a group that would like to participate in the parade please contact us. All we ask is that you remember what the day is all about.

This year we had the great honor of having one of our members selected Legionnaire of the Year for the Department of Vermont. Congratulations go out to Robert "Bob" Armstrong. Bob grew up in Norwich and now lives in Quechee with his wife Betty.

In closing, we would like to thank the town of Norwich for your continued support. Feel free to drop by the Post on a Thursday evening for an exciting game of cribbage. Or if you are a veteran our meetings are held on the first Monday of each month. Meetings start at 7 pm and you do not have to be a member to attend. You will always be welcome.

Jim Harlow, Commander (802-785-2512)

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, child care services for families of the Upper Valley. In September of 2009 the program expanded in order 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 child care to 70 children ages six weeks through six years and 35 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. Tuition for preschoolers is on a sliding fee scale based on family income; need-based scholarships are also available. Additionally, tuition subsidies are available through the state of Vermont for low-income working families. The Center receives funding from the United Way. In FY13, we served 88 children from the town of Norwich. Five Norwich children received partial scholarships totaling \$5,462 and 68% of Norwich families take advantage of the sliding fee scale. The Center awarded \$27,287 in scholarships in total.

The staff and board are committed to a Center rich in diversity of families and children, both culturally and economically. We believe that, to a large extent, 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 and protect the visual and ecological integrity and sustainable working landscape of the Connecticut River Valley, and to guide its growth and development through grassroots leadership. Fiscal Year 2013 was full of activity and outreach to Connecticut River communities. CRJC meetings featured presentations by experts in environmental services and natural resources and on the impacts of extreme weather events on the river and its watershed. The Commission has also devoted significant effort to participating in the relicensing process for dams along the river operated by TransCanada and FirstLight, Inc.

The CRJC adopted a three-year Strategic Plan to develop engaged and active membership for Local River Subcommittees and the Joint Commissions to guide its programs, promote implementation of the Connecticut River Management Plan, reach out to communities on river issues and best practices for riverfront land management, and to articulate issues that affect the Connecticut River and its watershed.

CRJC's website makes CRJC publications and events easier to locate. The new bi-weekly email update keeps CRJC members, subcommittees, and those with a general interest in CRJC activities informed. It has over 200 subscribers. We invite you to visit our website to view a complete annual report and to join our mailing list at <http://www.crjc.org>.

*Brendan Whittaker, President (VT); Rebecca Brown, Vice President (NH)
Mary Sloat, Treasurer (NH)*

ECFiber (East-Central Vermont Community Fiber-Optic Network)

ECFiber is a non-profit municipal joint venture of 24 towns, formed by Town Meeting votes in 2008. Reliable high-speed Internet connectivity has become essential to business and education on every scale and at every level. ECFiber's goal 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.

In 2013, ECFiber strung 134 new miles of fiber-optic cable, expanded into 6 new towns, and connected 254 new customers – including about 50 in Norwich. By Town Meeting, more than 600 customers will have reliable, symmetrical, high-speed Internet service at their choice of 5, 10, or 20 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 voicemail and caller ID. For a map of ECFiber's current service area, please visit www.ecfiber.net or contact one of us.

Under Vermont law, towns can own and operate telecom networks for public use, but cannot use local taxes to fund them. Instead, ECFiber finances construction mainly through the sale of promissory notes to mostly local investors. In 2013, four such rounds brought the total raised since 2011 to \$4.7 million, from about 350 distinct investors. Additional network extensions will require further investment, but ECFiber expects to become “operating cash flow positive” in 2014.

We are deeply grateful for the support and especially the patience of many Norwich residents who have waited so long for full-speed Internet service. Last spring and summer, months passed while utility-pole owners and their tenants debated how and where to move a few wires to make room for ECFiber's cables. Although we were heading for outlying areas of town, our cables had to start by following parts of Church St and Main St to get there. It was mid-August before we got clearance for the six poles on Church St needed to begin “lighting” cable on the outskirts of town.

ECFiber received a \$167,500 grant in 2013 from the Vermont Telecom Authority (VTA) to reach several Norwich residences, mostly located either in Union Village or near the

Thetford border. Meanwhile, construction of the VTA's 39-mile Orange County Fiber Connector (OCFC) made it much simpler for ECFiber to reach those locations (plus many more in Vershire, Thetford, Strafford, and Sharon) than we could have served using locally-raised investments alone. Ironically, however, because the VTA too has encountered utility-pole access delays, as 2013 ended only part of the OCFC was in service – so residents of Union Village, Kerwin Hill, Pattrell Rd, and Kendall Station (etc.) were still waiting.

After 6 years of visionary leadership, Tim and Leslie Nulty retired from ValleyNet, ECFiber's operating company partner. Stan Williams, formerly ValleyNet Chair, is now Acting CEO. The Nultys continue to serve on ValleyNet's Board of Directors, which is now chaired by Tim.

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

Irv Thomae (chair@ecfiber.net)
Katie Smith (home.hearth@gmail.com)

The Family Place

The Family Place supports families with young children through comprehensive programs designed to strengthen positive relationships, teach essential skills, and promote enduring, healthy change for our families and our communities. While we provide services to any family with young children, our particular expertise is in serving those families most in need. The parenting skills and other services that we teach and provide to families not only help the current generation of young families and children, but will impact generations to come. We have a strong track record of success and are well known for our expertise in parenting.

For more than 28 years, The Family Place has served 27 towns in Vermont and 9 towns in New Hampshire in many ways-including Child Care Payment Assistance, Home Visiting programs, Playgroups, Family Fun Events, Parent Education, Holiday Assistance, Child Advocacy and Therapy, Information and Referral services, a Lending Library, and a wonderful on-site program to assist young mothers and fathers with parenting skills, education, child care, knowledge of child development, job readiness and life skills. In addition, our staff now includes a nurse to better assist families.

The Family Place served approximately 76 children in 39 Norwich families last year, through both on and off site services. Other residents took advantage of our special events, lending library, website information, and referral services. For information on programs and activities, please view our website at www.the-family-place.org or call 649-3268.

Mary L. Smit, MSW, LICSW, Executive Director

Greater Upper Valley Solid Waste Management District (GUVSWD)

Chartered by 10 Upper Valley towns in 1992 under authorization from the Vermont Legislature, the GUVSWD was created to replace unlined town dumps with a regional sanitary landfill and implement waste recycling and diversion programs. In our 20-year history, thousands of tons of recyclables and hazardous waste have been removed from the waste stream through education and local diversion programs.

Additionally, the District has sited, designed, and permitted a publicly-owned landfill in North Hartland. We are currently looking at alternative waste reduction, composting, and recycling uses for this site to assist local towns and haulers in complying with new State waste reduction legislation.

The programs and services of the District include special collection events for household hazardous waste, electronics, tires, bulbs, and other hard-to-dispose-of items, outreach and

education for students and residents, and technical assistance to member towns. During 2013, the GUVSWD provided direct services to Norwich and its residents:

- We assisted in the recycling and disposal of hard-to-manage materials collected at the Transfer Station including: fluorescent light bulbs, used motor oil, and tires.
- 56 Norwich residents participated in District sponsored Household Hazardous Waste events held in Hartford in June and Woodstock in September.
- Norwich residents also purchased compost and recycling bins, recycled fluorescent bulbs, and electronics at our office in North Hartland, and utilized our bulky trash, tire, book, and scrap metal collections.

A District events calendar and Green Guide will be available in the spring at Town Meeting and the District office. 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

Last year, all over the country, over 350,000 Senior Corps volunteers aged 55 and over served more than 80 million hours through 65,000 organizations, improving the lives of millions of our most vulnerable citizens. Senior Corps is impacting our nation in substantive ways and making life better for those in need. Green Mountain RSVP & Volunteer Center is a part of Senior Corps and we want to share our good news with everyone!

In Norwich, RSVP volunteers worked with the Norwich Women's Club, Norwich Senior Housing, the Norwich Historical Society, Norwich Public Library, and the Marion Cross Elementary School. The work of these volunteers can be multiplied throughout the state of Vermont, our neighboring states, and all across the country. When you think of the impact that volunteers over the age of 55 are making everywhere, it is astonishing. If you wish to be a part of this powerful effort, please call Linda Husband at (802) 885-2083.

Patricia M. Palencsar, Executive Director

Headrest

Headrest has completed 43 years of continuous service operating our 24-hour Hotline. This service started on January 4, 1971. The Hotline answered calls this past year dealing with suicide, crisis, substance abuse and adolescent issues as well as providing information on services related to food, shelter and assistance. Please know that someone is always here to take your call 24/7 at 603-448-4400 or 1-800-639-6095.

Headrest receives suicide calls for New Hampshire and Vermont from two national suicide lines (1-800-273-8255) & (1-800-SUICIDE). Headrest is accredited by the American Association of Suicidology. We currently are the only crisis call center in New Hampshire and Vermont with this designation. We also answer calls for the State of Vermont related to substance abuse issues.

Headrest offers substance abuse counseling and a Residential Transitional Living Program. Both of these programs, due to State of New Hampshire grant funding, are required to give priority to New Hampshire residents.

The Hotline is generously supported by municipalities in the Upper Valley as well as donors from those towns including Norwich. I would like to extend to the taxpayers of Norwich my thanks and appreciation for your past and future support. The staff at Headrest will do our very best to put your funds to good use serving those in crisis.

Michael J. Cryans, Executive Director (603-448-4872, ext. 110)

Health Care & Rehabilitation Services

Health Care and Rehabilitation Services (HCRS) is a comprehensive community mental health provider serving residents of Windsor and Windham counties. HCRS assists and advocates for individuals, families, and children who are living with mental illness, developmental disabilities, and substance use disorders. HCRS provides these services through outpatient mental health services, alcohol and drug treatment programs, community rehabilitation and treatment programs, developmental services division, and alternatives and emergency services programs.

During FY13, HCRS provided 2,002 hours of services to 30 residents of the town of Norwich. The services provided included all of HCRS programs resulting in a wide array of support for the residents of Norwich.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Operating Officer, at (802) 886-4500.

HIV/HCV Resource Center

The HIV/HCV Resource Center is a professional AIDS Service Organization with a 22-year history of providing HIV education and prevention services as well as comprehensive direct services to hundreds of individuals living with HIV and their affected family members. We expanded our mission to include people living with Hepatitis C (HCV) in 2004. We offer a wide range of services that include individual/family case management, support groups, assistance with transportation to medical appointments, emergency financial and resource assistance (including housing, fuel, food, clothing and medical needs), HIV and HCV prevention education, as well as confidential and anonymous HIV and HCV antibody testing. All of our services are free of charge.

In 2012, we provided comprehensive case management services to 61 individuals living with HIV, and prevention education programs to over 3,000. Many of our services are anonymous and confidential so it is difficult to determine the exact number of Norwich residents we have assisted. We serve residents of Norwich – as well as Windsor and Orange Counties in Vermont and Sullivan and Grafton Counties in New Hampshire – through case management, prevention programs, HIV and HCV testing, and syringe exchange. We very much appreciate the continued support of the town of Norwich and welcome questions and requests for information.

Laura Byrne, Executive Director (603-448-8887)



Montshire Museum of Science

The Montshire Museum of Science is a nonprofit, community-owned and -operated institution serving Norwich and surrounding communities since 1976.

More than 280 Norwich households are members of the Museum and 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 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.

In FY13, more than 3,000 Museum visits were subsidized by the Museum through complimentary passes issued through Upper Valley Social Service agencies. Both Norwich-based nonprofits (Vermont Center for Ecostudies, High Horses Therapeutic Riding Program, The Family Place, the Norwich Business Council, and the Norwich Fire Department), and other nonprofit organizations serving the Norwich community benefit from free use of Montshire's Porter Community Room.

During the year, more than 147,000 people visited the Montshire and more than 13,000 students participated in a school group visit. The Montshire is one of the most popular attractions and educational resources in northern New England, and is recognized nationally as one of the best science centers in the country.

David Goudy, Executive Director

Norwich Historical Society & Community Center

2013 marks 10 years since the move to the corner of Main and Elm Streets. We continue to draw about 3,000 people annually to the Historical Society for exhibit openings, special programs and events, and school programs, and many community nonprofits use the building for their meetings and special events. First Wednesdays, the popular Vermont Humanities Council's lecture series, has been co-sponsored by the Norwich Public Library and the Historical Society for the last five years. We have an active program with the Marion Cross School focusing on Norwich history and tied into each class's curriculum.

We received a conservation assessment grant of \$7,900 from Heritage Preservation in Washington, which brought a collections conservator and an architectural assessor to work with us for two days, assessing the needs of both our collection and our buildings. The resulting report will serve as the foundation for the work ahead of us.

We continue to work with Chad Finer on his Norwich photography project. Gardeners of Norwich had so many eager participants that we had two exhibits to accommodate over 70 Norwich gardeners. Gardeners not only featured some wonderful historic tools from the NHS collection but also selections from Fred Metcalf's daily comments on life on the family's Dutton Hill farm.

Norwich, Vermont: A History made its debut at our December annual meeting. Sales were brisk over the holidays. The first 700 copies sold quickly and we are now in our 3rd printing.

We work closely with the Norwich Historic Preservation Commission and supported their efforts to secure National Register nominations for Norwich's two remaining one-room schoolhouses, Root and Beaver Meadow, as well as an expanded page on the NHS website focused on historic preservation.

It has been a successful year. Thank you Norwich!

Nancy Hoggson, President; Judy Brown, Director

Norwich Lions Club

The Norwich Lions Club was chartered in 1954 as a member of Lions International, a world-wide organization operating in more than 180 countries around the world, with a primary mission to serve sight and hearing needs through funding and the donation of eyeglasses. Our Club maintains two collection points, one in front of Dan & Whits and the second in the Town Clerk's office.

The Club has sponsored the Norwich Fair for the last 25 years - our largest annual fundraiser. The Club has participated in the "Food from the Heart" campaign in February and places a memory tree at Christmastime on the bandstand.

We generally raise between \$18,000 and \$20,000 during the course of the year. Those funds are contributed to several Upper Valley agencies, including The Haven, Red Logan Dental Clinic, Holiday Basket Helpers, Norwich Public Library, SEVCA, Willing Hands, High Horses TRP, Headrest, VINS, Windsor County Partners, COVER, Twin State Soccer, and Habitat for Humanity as well as to Norwich families with special needs.

The Lions Club meets on the first and third Tuesdays of each month from September to June in the Norwich Public Library community room. Norwich residents are invited to join us with the goal of encouraging family participation in the tradition of community service. If you are interest in learning more about Lionism, please contact Demo Sofronas (802-649-1536) or Joyce Childs (802-649-1614).

Special thanks go to the Norwich Library for their willingness to provide us with a meeting facility.

Joyce Childs, 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. The Library serves the residents of Norwich. Out-of-town patrons pay an annual fee equal to Norwich's per capita tax support.

More than 70,000 patron visits contributed to the sense of vibrancy and community spirit at NPL. Total Library circulation increased 3% (62,119 items) with e-books and downloadable audio books increasing 30%! Usage of our public computers and free 24/7 WIFI rose a whopping 19%. We hosted 227 free programs and over 3,900 people of all ages attended. Programming included First Wednesdays, Valley Voices, Downton Abbey chats, story times, matinees, our new American Girl Club, and our popular Lego Club. The Community Room was booked a record 576 times!

NPL received grants from the Norwich Women's Club to purchase an art display system and from the Norwich Lions Club to buy audio books. We received funding from the VT Department of Libraries to help support children's programming and interlibrary loan. Generous support from the Friends enabled us to subscribe to Consumer Reports Online as well as funding our successful Summer Reading Program for all ages.

NPL's success is a reflection of the generous support from Norwich residents, our amazing volunteers (who donated over 1900 hours), our dedicated Friends group, and our patrons. On behalf of the Board of Trustees and staff, we thank you.

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

Norwich Public Library - FY13
Income & Operating Expenses

FY13 Income	Budgeted	Actual
Town Appropriation	180,000	180,000
Annual Appeal & Fundraising	82,400	70,360
Endowment Income	4,000	4,721
Library Income (fees/fines)	6,550	5,821
Grants & Gifts	19,500	22,252
Healthcare Tax Credit	0	3,922
Will Bequest	<u>0</u>	<u>89,700</u>
TOTAL INCOME	\$292,450	\$376,776
FY13 Operating Expenses		
Salaries & Taxes (FTE 4.62)	184,593	180,841
Health Insurance	24,042	18,323
Building & Ground Expenses	28,550	25,422
Books (includes processing costs)	10,250	10,319
Audio/Visual (includes processing costs)	3,750	3,262
Electronic Databases & Periodicals	2,600	2,709
Library Sponsored Programs (all ages)	950	1,030
Technology (hardware/software/DSL/website)	3,605	3,343
Contracted Services (bookkeeping, janitorial, tax prep)	11,500	10,706
Insurance (property/casualty & worker's comp)	9,600	8,486
Administrative Expenses (office supplies, copier contract)	4,470	5,311
Postage (including interlibrary loan expenses)	2,700	2,745
Promotions (fundraising, advertising, printing, mailings)	4,540	5,701
Professional Development (dues, conferences, mileage)	<u>1,300</u>	<u>1,377</u>
TOTAL OPERATING EXPENSES	\$292,450	\$279,575

Norwich Women's Club

The Norwich Women's Club (NWC), a social and philanthropic organization with over 250 members from Norwich and surrounding towns, is open to anyone interested in Norwich. The Club, which raises a substantial amount of money for the Town, is 100% volunteer run.

Each spring and fall the NWC sponsors a clothing consignment sale ("Nearly New Sale") to fund post-secondary school scholarships for Norwich residents. The successful Fall 2012 and Spring 2013 sales, as well as membership donations, allowed the Club to award scholarships totaling \$36,100 to 14 students in May 2013. The NWC is the largest single nonprofit provider of student scholarships in Vermont.

In March, the NWC presented its second annual Norwich Citizen of the Year award to the Fraser Family of Dan & Whit's at its Spring Gala. Net proceeds from this event and donations totaling \$22,429 were distributed from the NWC's Community Projects Fund to benefit the Norwich community. A full listing of this year's community grants can be found on the Club's website. The NWC also sponsors summer concerts on the Norwich Green and maintains the beautiful triangle garden next to Tracy Hall.

Annually, the NWC holds many cultural and social events, including museum trips, monthly "Coffee and Conversation" gatherings on Monday mornings at the Norwich Inn, evening wine and cheese gatherings targeted at younger women, a book and author luncheon, fall and spring membership meetings, as well as a December holiday party. For more information about the Club see the website: www.norwichwomensclub.org. New members are always welcome.

Deborah J. Hall, President (649-1263)

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, Working Bridges (resource coordination program), Emergency Home Repair, Disaster Recovery, and Thrift Stores.

In the community of Norwich we have provided the following services during FY13:

- **Family (Emergency) Services:** 8 households (18 people) received 69 services (including fuel/utility and housing assistance, crisis intervention, financial counseling, nutrition education, referral to and assistance with accessing needed services), valued at \$527
- **Fuel/Utility Assistance:** 8 households (12 people) received services valued at \$3,928
- **Housing & Other Assistance:** 2 households (6 people) received services valued at \$1,805
- **Tax Preparation:** 7 households (10 people) received refunds and tax credits totaling \$4,925.

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private, and town funding allows us not only to 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)

SERG is a tax-exempt, nonprofit organization, that helps Upper Valley towns and residents reduce their energy use. Following is a list of services that we provided specifically to Norwich from July 1, 2012 – June 30, 2013:

- SERG provided information, referral, and networking services to the Norwich Energy Committee (NEC), which we helped create 11 years ago:
 - Consulted with the NEC on its municipal solar energy project
 - Assisted NEC with its participation in the Vermont Home Energy Challenge, organized several free meetings for participating energy committees attended by the NEC, including one focused on the rollout of PACE financing, provided information and resources to the NEC used in its Challenge organizing, and provided information at a public Norwich Energy Challenge meeting
 - Organized a free Upper Valley energy committee roundtable in May, which the NEC attended
 - Helped organize the annual, state-wide VECAN conference for energy committees in December, which the NEC attended.
- SERG educates and informs residents:
 - Provided free regular e-newsletters on energy-saving improvements and opportunities to more than 160 Norwich residents – this service is free to anyone who requests it
 - Performed 10 fee-for-service home energy assessments for Norwich homeowners.

- SERG helps citizens understand energy policy issues:
 - Organized a free forum on community renewable energy programs at the Montshire Museum attended by more than 150 Upper Valley residents, including many from Norwich.

For more information contact SERG Director Bob Walker (802-785-4126; bwalker@serg-info.org or www.SERG-info.org).

Two Rivers-Ottauquechee Regional Commission (TRORC)

TRORC is an association of 30 municipalities in east-central Vermont and is governed by a Board of Representatives appointed by each of our member towns. Our primary goals are to advocate for the needs of our member towns, and to articulate a vision for building a thriving regional economy while enhancing the region's quality of life. The Commission's staff provides technical services to local, state and federal levels of government and to the Region's citizens, nonprofits and businesses.

This year - TRORC's staff helped revise numerous town plans, wrote flood regulations, and provided maps of public infrastructure to local and state officials. Additionally, they met with 1/3 of our communities for an enhanced consultation in which we reviewed their municipal plans for consistency with state and regional planning goals and policies. These meetings have resulted in the resolution of conflicts between local plans and state policy in a number of communities.

TRORC has continued to convene regular meetings and emergency preparedness workshops for the Local Emergency Planning Committee #12 which is composed of emergency responders and town officials, and has worked with towns on updating their Basic Emergency Operations Plans. TRORC has assisted several communities in revising their Mitigation Plans and in applying for Hazard Mitigation grants. TRORC continues to serve as the statewide coordinator of federal assistance for buyouts of flood-damaged properties, including 71 structures in the region.

As part of the East Central Vermont sustainability planning effort, TRORC is undertaking a regional economic development planning effort in order to focus development priorities and mesh them with ongoing community development, transportation and telecommunications efforts. The Regional Commission's brownfields assessment program brought three properties to the redevelopment stage this year.

Our Transportation Advisory Committee has discussed VTrans programs (project prioritization, park and ride municipal grants, transportation alternative grants, high-risk rural roads, and culvert mapping) and public transit. Our Orange/Windsor County Road Foreman meetings continue to discuss regulations, sign and culvert inventories, new town road and bridge standards, and Class 4 road legal issues. TRORC also assisted towns in writing and implementing Better Back Road grants that improve water quality and mitigate road erosion problems.

We look forward to serving you in the future, and urge you to contact us if you have any questions.

Peter G. Gregory, AICP, Executive Director (457-3188)

Upper Valley Community Grange #581

The Upper Valley Community Grange is one of over 300 Granges in 37 states. The National Grange was established after the Civil War to support the needs of rural America and continues to participate in community service at the local, state and national level.

Services provided by Granges include economic development, education, and legislation supporting agricultural and rural areas. Current national issues include rural highways and infrastructure, preservation of farmland, telecommunication access, and assurance of safe food products.

While the Grange is a service organization, it focuses on agricultural issues. This year we were asked to support those farmers who were unable to grow animal feed on their own land as a result of Tropical Storm Irene. We thank those who support our Saturday morning breakfasts and annual pie sale which help us maintain our building and continue to fund donations to the Norwich and Hartford Historical Societies, Public Libraries, Holiday Basket Helpers, The Haven, Hannah House, and Willing Hands. Dictionaries are donated to every third grade student in Norwich, Hartford, White River and Quechee through the National Dictionary Project.

The building is used by the Cub Scouts, Senior Housing Christmas Party, Halloween Party, the Norwich Christmas Pageant, church services, the Revels, and Farmers' Market. It is available to rent for private family gatherings.

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 43,738 acres in 45 towns in VT and NH, including 44 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 1,000 households and businesses participated in UVLT's conservation work this year, contributing money, time, goods and services to complete ten more conservation projects in 2013 and steward the 452 properties we have conserved.

This year, UVLT held training sessions at the UVLT-conserved Milton Frye Nature Area, giving volunteer "Land Stewards" opportunities to fine-tune skills to assist UVLT with monitoring conserved lands in the coming year. This year, volunteers contributed 1,076+ hours of service to UVLT - an immeasurable value!

UVLT also continued its popular naturalist training program, teaching area residents about our Upper Valley environs and giving them the confidence to teach others. UVLT hosted invasive species management workshops at its Norwich Gateway property and along the Hazen Trail - a popular hiking route connecting Norwich to Wilder. In 2013, Norwich families and others joined us for fun activities, including a stargazing party, nature games on conservation lands, and for our annual celebration at UVLT-conserved Farrell Farm in Norwich.

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 Local River Subcommittee Connecticut River Joint Commissions (CRJC)

The Upper Valley Subcommittee reviewed its 2008 Connecticut River Recreation Management Plan and updated the plan to reflect the progress that has been made in the past five years. The new Recreation Plans are being prepared for print publication and will be also available online via CRJC's website (www.crjc.org).

The Subcommittee attended public meetings related to the federal relicensing of Wilder Dam to raise local concerns, particularly over riverbank erosion, recreation and fisheries. The Subcommittee sponsored a riverbank erosion field trip on member John Mudge's family property in Lyme to view erosion and erosion control projects up close. During each meeting, we discuss 1-3 project permit applications and give suggestions for making the plans more river friendly.

Special thanks to Marc White of Orford, the Subcommittee's long-serving Chair, who retired this year. Welcome to new member Melissa Horwitz, who is now Local Representative for Norwich. We welcome new regular and alternate members to serve on the Subcommittee, which meets bimonthly. If you like rivers, please contact CRJC at (603) 727-9484 or contact@crjc.org.

Upper Valley Trails Alliance

During the past year (2012-2013) 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 2013 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. 210 students participated this year.
- 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.
- Coordinated, in conjunction with Norwich Area Friends of the AT, Family Hiking Day in 2012 attended by over 30 Norwich residents.
- Conducted a grip-hoist training workshop at the Gile Mountain Trail in April 2013 and continued work on that trail through the year.
- Managed the Vermont Recreation Trails Fund grant to continue the restoration of the Gile Mountain Trail in Norwich. The grant of nearly \$20,000 was approved in 2012. We coordinated hundreds of volunteer hours on that project in this fiscal year.
- 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. Consulted with the town of Norwich on a bike agility trail at Huntley Meadow and with Norwich Planning to discuss bike and pedestrian options along Route 5 in support of a TE grant.
- Actively participated in Norwich Trails Committee meetings.
- Cleared blow downs on Burton Woods Road to open trail for 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

The Upper Valley Transportation Management Association (TMA) is a program at Vital Communities that works to reduce reliance on driving alone. During our eleven years, the TMA and its 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.

2013 has been busy. Our Smart Commute program, which helps workplaces promote carpooling, transit, biking, walking, and telecommuting, expanded from 24 to 33 employers this year. We are proud to have the Richmond Middle School as our newest participant at the time of this writing. The major promotional campaign associated with Smart Commute – our annual Way to Go commuter challenges – broke record participation this year, when over 700 people pledged to leave their cars at home during week-long events in October and May. Those events saved local residents over \$20,000 in fuel costs alone. Smart Commute benefits the many Norwich residents who work at our partner employers, and we estimate that approximately a third of all Upper Valley workers are employed at a participating organization.

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

At the Vermont Department of Health, we are working every day for your health. With headquarters and a laboratory in Burlington and 12 district offices around the state, we deliver a wide range of public health services and support to your community. For example, in 2013 the Health Department:

- Supported healthy communities: Published a new resource guide for communities: *Healthy Community Design – Active Living & Healthy Eating*, available at http://healthvermont.gov/family/fit/documents/active_living_healthy_eating_community_design_resource.pdf.
- Provided WIC food and nutrition education to families: WIC provides individualized nutrition education and breastfeeding support, healthy foods, and a debit card to buy fruit and vegetables for Vermont families with pregnant women and children to age 5.
- Worked to prevent and control the spread of disease: During the statewide outbreak of whooping cough in 2012 (645 cases total), we alerted health care providers and the public, promoted Tdap vaccine, and vaccinated 150 people on December 19 at a free vaccine clinic in White River Junction.
- Created a new online Tick Tracker tool at www.healthvermont.gov/ticktracker where anyone can report tick sightings anywhere in the state.
- Promoted immunizations and healthy living: To improve childhood immunization rates, we launched www.oktoaskvt.org. To encourage healthy eating and physical activity, we invited Vermonters to visit www.healthvermont.gov/mymoment. In 2012, we responded to 223 cases of infectious disease in Windsor County.
- Published Healthy Vermonters 2020 goals and performance dashboard: We launched a new online tool that will track real-time progress on more than 100 public health goals www.healthvermont.gov/hv2020.

Your Health Department district office is in White River Junction at 226 Holiday Drive,

telephone 802-295-8820. For more information, news, alerts and resources: Visit us on the web at www.healthvermont.gov. Join us on Facebook at www.facebook.com/vdhwjrj and follow us on www.twitter.com/healthvermont.

Visiting Nurse Association & Hospice of Vermont and New Hampshire

The Visiting Nurse Association & Hospice of VT and NH (VNAVNH) is a compassionate, nonprofit healthcare organization committed to providing the highest quality home health care and hospice support services to individuals and their families. Between July 1, 2012 and June 30, 2013, the VNAVNH was pleased to provide 1,658 home health care, hospice, and maternal child health visits to 72 Norwich residents. This is a 19% increase in the amount of services provided. These services were provided regardless of ability to pay. Support from the town of Norwich helps to offset the unreimbursed care provided to residents, which totaled approximately \$58,138.

- **Home Healthcare:** 1,162 home visits to 57 residents with short-term medical or physical needs.
- **Long-term Care:** 311 home visits to 5 residents with chronic medical problems who needed extended care in their home to avoid admission to a nursing home.
- **Hospice:** 173 home visits to 4 residents who were in the final stages of their lives.
- **Maternal Child Health:** 12 home visits to 6 residents for children and their families with high-risk conditions and chronic diseases.

Additionally, residents made visits to VNAVNH no- and low-cost community health clinics for foot care, blood pressure screenings, wellness checks, cholesterol testing and flu shots.

On behalf of the people we serve, we thank you for your continued support.

Jeanne McLaughlin, President (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 nonprofit 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 13,110 meals on site, and delivered another 14,611 meals to folks unable to come to the Center. The Center provided services to 142 Norwich residents, including Home Delivered Meals, Transportation and Social Services. We also enjoyed the company of numerous Norwich folks in our enrichment programs, including trips to various local sites and more distant venues in Maine, New Hampshire, New York and northern Vermont.

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, and we are requesting that same amount for the coming year. We thank you.

Finally, during the past year several folks from Norwich we had worked with have passed on. We send our condolences to family and friends who like us will miss these nice people.

Len Brown, Executive Director (295-9068)

Windsor County Partners

Consistent interaction with caring adult role models has proven to have a positive impact on the outcome of children's lives. Windsor County Partners (WCP) is the only county-wide, community-based mentoring program in our region. Mentors meet about 2 hours a week with their mentees (ages 8-17) for one year, with many continuing on. Services are free to volunteers, children and families.

Last year, WCP served 1 person from Norwich and supported 31 partnerships from among 16 towns in Windsor County. Our partners spent 2,770 hours together. Life skills, community service and cultural and athletic activities were just some of what they experienced.

Let's Do Lunch, our school-based program, serves youth ages 5-14 in Springfield. Mentors meet with students for an hour a week during or after the school day while on school premises to play games, sports and do crafts. The year ended with 28 matches and partners spent about 800 hours together over the course of the year.

A quality, community-based match costs approximately \$2,000 to create and support. In addition, time is spent supporting existing matches, processing inquiries and applications (for every 3 applicants, only 1 or 2 follow through). The approximate cost to make and support a school-based match is \$500 each year. As funding becomes more challenging, we depend on town support for our day to day operations. Thank you for your steadfast support.

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 and a leading educator on healthy and safe relationships. WISE offers 24/7 support to victims through a crisis hotline and/or presence at local emergency rooms, police stations, courthouses, and other community locations. WISE also offers confidential emergency shelter, transitional housing support, service coordination, and support groups. In addition, WISE offers a wide range of educational programs throughout the community to promote prevention efforts. WISE educators have a sustained presence in each of the area high schools and middle schools, delivering workshops to adolescents on topics such as media literacy, bullying, dating violence, and consent. WISE also offers educational sessions to adults in the community, including parents, teachers, medical and legal professionals, and other interested individuals.

Last year, WISE provided crisis and/or support services to 16 individuals who identified themselves as Norwich residents. New initiatives included the implementation of an Economic Empowerment program to survivors, offering individualized and group coaching in the areas of resumé-writing, interviewing, budgeting, bill-paying, and money management, and the offering of a March intensive course to Hanover High students intended to build confident student leaders to share positive skills for relationships, media literacy, youth activism, and equality. The WISE Board of Directors, staff and volunteers would like to thank the residents of Norwich, on behalf of many survivors of domestic and sexual violence, for your on-going support of our programs and services.

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

Youth-In-Action Norwich/Hanover

Youth-In-Action (YIA) is in its 30th year of providing valuable community service opportunities for high-school aged young people in the Upper Valley. Student enrollment has continued to increase and in the 2013-14 school year, 573 students are enrolled in YIA, over a third of whom (around 150) are Norwich residents.

YIA projects are driven by student interest as well as community need. Our projects can typically be grouped into: community-building events (4th of July events, 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. Over the past two years our volunteers assisted the Montshire Museum, Norwich Animal Hospital, Norwich Historical Society, the Norwich Library, and programs at the Marion Cross School including the Gift Making Festival. We have worked the annual Road Race, 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 1,300 hours (344 students and other community members contributing to our efforts of service through our own projects and volunteering. We believe that through our service to local agencies and our projects we serve the needs of many Norwich residents by improving the quality of life in the Upper Valley.

Chris Lord, YIA Director (603-643-4313; yia@dresden.us)



Part IV

Norwich Fire District

Norwich Fire District Officers
Elected Officials

Prudential Committee	Term Expires
Barbara Currier .....	.2015
Jonathan Vincent .....	.2016
B. Vince Watts .....	.2017
Cheryl A. Lindberg, <i>Treasurer</i> .....	.2015
Anne French, <i>Clerk</i> .....	.2015
Priscilla Vincent, <i>Auditor</i> .....	.2015
John C. Candon, <i>Moderator</i> .....	.2015

Administration

Brion McMullan, *District Administrator*
Sam Eaton, *Operations Manager*
Bob Edmands, *Operator*
Jay Van Arman, *Assistant Operator*
Kimberly Edgar, *Administrative Assistant*

Office Hours

The office is located at 316 Main Street and is open limited hours Monday through Friday. To ensure that someone is in the office, please call 649-3474 in advance for an appointment. The office is not handicapped accessible; if you have special needs, please call and we will make suitable arrangements.

Norwich Fire District 2014 Annual Meeting Warning

The Annual Meeting of the Norwich Fire District will be held in Tracy Memorial Hall, Multi-Purpose Room on Monday, January 27th, 2014 at 7:30 p.m. to transact the following business:

- Article 1.** To approve the 2013 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 20th day of December 2013.

*Prudential Committee of the Norwich Fire District
Jonathan Vincent, Chairman (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

As in the past, the Prudential Committee of the Norwich Fire District is proposing a budget that projects a small deficit for fiscal 2014. This is in keeping with past years, when we have tried to keep taxes and water costs as low as possible, consistent with maintaining a superior water system that meets or exceeds the state requirements.

The big event during 2013 was the fire about 3:00 a.m. on August 6, 2013 that burned up most of the pump house. An unknown arsonist placed flammable substances and ignited them in the roof, causing major damage to both the building and the equipment inside. Fortunately, the Fire District's insurance, reevaluated in 2012 after Irene, will cover most of the replacement costs, but not all. Initially the Committee hoped to rebuild as quickly as possible, using design build to save time, as soon as fire investigations were completed. Unfortunately, there were delays, and with the pump house successfully operating on a temporary basis, the Committee decided instead to develop design drawings and put the rebuilding contract out to bid in the Spring.

Dusfrene Group was selected as the engineers, and they are now working on the necessary drawings and specifications. The masonry walls will be reused, but the roof, cladding and interior equipment all need to be replaced. The insurance covers replacement value or cash value on a depreciated basis; this will cover most costs, but the additional engineering/design costs and putting the piping to well number two underground will have to be paid for by the Fire District. The Committee anticipates a bond vote being required in March, once the design has been completed and these costs better understood.

Another major event happened in January, 2013 when 400 feet of defective water line were replaced along Upper Loveland Road. This pipe was installed in 1980, but unfortunately does not appear to have had adequate sand bedding placed around it. Standing water in small pockets resulted in crevice corrosion on the outside of the pipes. It is unknown where, or how much of this damage, the District will face in the future. It is very important, therefore, that we do all we can to control costs and replenish the capital fund to cope with future repairs

Norwich continues to enjoy very high quality municipal water, but as the infrastructure ages, repairs and replacement can be expected. With a relatively stable tax base and declining water usage, partly due to water saving fixtures, we can anticipate the need for higher water rates and taxes in the future. The Committee intends to do all we can to keep these to a minimum, but providing water for drinking for District members and fire safety for the entire Town is expensive.

Early this year there will be a controlled cut on portions of the Fire District Watershed Protection land off Beaver Meadow Road. This will primarily improve the quality of the remaining timber stand, but should bring in some income to the Land Management Committee which manages these activities. This land is enjoyed by many townspeople and others for recreation, but its primary purpose is protecting the watershed that is the only other viable identified source for municipal water in Norwich, should something happen to our wells.

We are very fortunate in our dedicated staff. In particular, Sam Eaton, left in charge during the fire emergency, did a very fine job, and with the cooperation of the water users, we were able to avoid a boil water notice. The Committee thanks everyone who cooperated in this joint effort. We look forward to having a rebuilt and more fire-resistant pump house by late summer of 2014.

Barbara Currier, Jonathan Vincent, Chair (649-1807), Vince Watts

Treasurer's Report

The General Fund of the Norwich Fire District ended the fiscal year 12/31/13 with a surplus of \$815 against a budgeted deficit of \$2,172. This surplus is a result of increased Revenues and reduced Administrative and Operating expenses. The proposed Revenue for 2014 does not project an increase in the tax rate; the slight increase in Tax Revenue is based upon new construction within the Fire District boundaries. Proposed total Expenditures for 2014 reflect an increase of \$9,644 over 2013 actual. An increase 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 Administrative wages account for this increase.

The Water Fund of the Norwich Fire District ended 2013 with a surplus of \$ 5,241 against a budgeted surplus of \$740. The Water Department's planned focus in 2013 was abruptly changed by the fire at the Pump House in August. Also a water main break in January required an unplanned repair and used funds intended for a transfer to the Water Capital Reserve Fund. Revenues were slightly under budget both for Metered Water usage and Water Services. With water conservation a goal of many household users, the actual revenues for metered water usage falls short of the budget. Though there is ample water available, system users remain conservative. A transfer to the Water Fund from the General Fund for payment of the loan for Main Street was the other revenue item. In 2014, water rates are not expected to increase. Additional revenue will come from the increase in the Fire Protection Assessment from the General Fund and the Town.

The Water Capital Reserve Fund was reduced in 2013 by water main breaks that were a combination of new mains and repairs. Additional capital equipment is planned to be funded out of the Capital Reserve Fund in 2014.

Delinquent Tax Report - December 31, 2013

Jason Yehle & Crystal Piffath\$375.40

Cheryl A. Lindberg, Treasurer

Fire District Auditor's Report

I find that the Norwich Fire District financial accounts appear to be a fair representation of the Fire District funds for the year ended December 31, 2013.

Priscilla Vincent, Auditor

NORWICH FIRE DISTRICT
 REVENUE, EXPENDITURE AND BUDGET REPORTS
 ALL FUNDS - DECEMBER 31, 2013

	GENERAL FUND			WATER FUND		
	2013 BUDGET	2013 ACTUAL	2014 PROPOSED	2013 BUDGET	2013 ACTUAL	2014 PROPOSED
REVENUES						
Taxes	\$ 95,000	\$ 95,578	\$ 96,000	\$ -	\$ -	\$ -
Payment in Lieu of Taxes	2,700	2,634	2,700	-	-	-
Water Fees	-	-	-	142,525	138,211	140,200
Fire Protection Assessment	-	-	-	59,064	59,064	66,420
Interest/Penalty	1,010	1,316	1,000	-	-	-
Other Revenue	100	-	110	11,510	11,733	11,510
OTHER FINANCING						
Interfund Transfer	-	-	-	-	-	-
Total Revenues & Financing	\$ 98,810	\$ 99,528	\$ 99,810	\$ 213,099	\$ 209,008	\$ 218,130
EXPENDITURES						
Administrative	36,775	34,846	37,794	70,792	72,650	79,314
Operations	60,174	59,674	66,530	89,381	81,658	86,965
Maintenance	-	160	-	11,300	16,163	15,300
Debr Principal/Interest	4,033	4,033	4,033	34,886	33,296	33,296
Reserve Fund Transfer	-	-	-	6,000	-	4,000
Total Expenditures	\$ 100,982	\$ 98,713	\$ 108,357	\$ 212,359	\$ 203,767	\$ 218,875
Surplus / (Deficit)	\$ (2,172)	\$ 815	\$ (8,547)	\$ 740	\$ 5,241	\$ (745)

NORWICH FIRE DISTRICT
REVENUE, EXPENDITURE AND BUDGET REPORTS
ALL FUNDS - DECEMBER 31, 2013

	WATER RESERVE FUND			SIDEWALK RESERVE FUND		
	2013 BUDGET	2013 ACTUAL	2014 PROPOSED	2013 BUDGET	2013 ACTUAL	2014 PROPOSED
REVENUES						
New Water Connection(s)	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
Interest	125	115	110	-	-	-
OTHER FINANCING						
Interfund Transfer	6,000	-	4,000	-	-	-
PACIF Grant	-	-	-	-	-	-
Total Revenues & Financing	\$ 6,625	\$ 115	\$ 4,610	\$ -	\$ -	\$ -
EXPENDITURES						
Sidewalk Repair & Mainten	-	-	-	-	-	-
Water Main Breaks	-	-	-	-	-	-
Water Line Replacements	-	-	-	-	-	-
Capital Equipment	5,600	-	3,600	-	-	-
Total Expenditures	\$ 5,600		\$ 3,600	\$ -	\$ -	\$ -
Surplus/(Deficit)	1,025	115	1,010	-	-	-
Due To / From	(25,000)	(30,000)		-	-	-
Beginning Cash	79,922	79,922	50,037	-	-	-
Ending Cash	\$ 55,947	\$ 50,037	\$ 51,047	\$ -	\$ -	\$ -

Part V

Norwich School District

Norwich School District Officers
School Board

	Term Expires
Carey Callaghan	2016
Tom Candon	2014
Anne Day	2014
Neil Odell	2015
Lauren Morando Rhim	2014

Administration

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

Superintendent’s Report

The Norwich School District and the Marion Cross School (MCS) continue to move forward in leaps and bounds. The noticeable rise of the Science NECAP scores, which were among the very best in both NH and VT, is only one indication of the strength of our schools and what they mean to our community. Principal Bill Hammond, with the support and encouragement of the Norwich School Board, has opened new vistas, new opportunities for the many and varied students who walk through our doors. Marion Cross, always a proud beacon of the community, has now grown to become a “light house” whose glow can be felt far and wide. So many great things have occurred in this one short year with our new principal, heralding a new era in public school education under the umbrella of “local control.”

Governor Shumlin’s visit this fall during Flight Week underscores the value of how we approach learning at MCS. No longer discrete moments in time under the mantra of mathematics, science or language arts, but a holistic, cross-disciplinary approach takes into account a wide array of class study, activities and events that are outcome-based with implications and import for the school as well as the wider community of Norwich. The faculty and administration are in the midst of a sea change, a watershed moment, where new ideas, new approaches, and new frontiers are continually discussed and debated at the principal’s weekly faculty meetings. Collaboratively based, these weekly discussions drive at the very heart of what we do day in and day out – classroom instruction. Capitalizing on the tenets of the new evaluation system in Dresden, Principal Hammond has taken teacher evaluation to a new level, one so celebrated that he and his team were invited to speak at last spring’s statewide Superintendents conference at Lake Morey.

“Instructional Rounds” now dot the landscape at MCS as Principal Hammond has expanded the walk-through approach to teacher evaluation to include outside expertise from Dartmouth College, the Vermont Secretary of Education’s office, and surrounding administrators from like-minded schools. These instructional rounds not only give credence to the work that Bill and other administrators have done, but more importantly, provide a robust study and review of all the elements involved in monitoring and evaluating the various teaching-learning modalities underway at MCS and provide valuable feedback and direction for

both the teacher and the evaluator. Operating from the premise of a “gains-based” approach aimed at support and intervention, Principal Hammond focuses on how best to provide the wherewithal for teachers to collectively and creatively use new and existing resources to enhance the quality of their teaching, which invariably results in higher student achievement.

We thank you, our community, and appreciate and value the commitment, the energy, and the extraordinary enthusiasm you bring to our school. We are always amazed at the turnouts at MCS regardless of the time of year, the weather (this year’s holiday concert) or the event. It speaks volumes about your care and consideration for our school and for our children, and we can’t thank you enough. We look forward to seeing you all at the many events and activities that are sure to come your way in the coming year!

Franklyn G. Bass, Ph.D., Superintendent of Schools

Norwich School Board Annual Report

The 2013-2014 school year has been a year of growth for the Norwich School District and the Marion Cross School. Almost every aspect of the school district experienced some measure of growth this year.

Academically, the school’s science NECAP scores increased by 10 points this school year, despite a change in the structure of the assessment. This accomplishment is especially noteworthy when viewed against the statewide average, which decreased by 4 points. The school also expanded its use of ‘Track My Progress,’ a computer-based assessment tool, for data collection and analysis to help inform instruction. What started last year with only a few teachers at the school utilizing this assessment tool has grown into a school-wide acceptance of this tool to track student understanding and progress.

This year the academic program was enhanced by a week-long focus on the subject of flight dubbed ‘Flight Week.’ Students were immersed in all aspects of flight and flying, from the launching of a hot air balloon right from the Norwich Green, to collaboration with the Montshire Museum of Science for hands-on flight experiments, to the community support from the Post Mills Soaring Club who provided students with an opportunity to see, touch and sit in an actual glider.

Teachers, staff and administration also experienced growth. Educators were recognized by their peers and professional groups for their accomplishments in the field of education. Additionally, our faculty and staff accumulated over 2,000 hours in professional development throughout the school year, helping to hone their craft and make them even better teachers. Under the guidance of Principal Bill Hammond, Marion Cross participated in ‘Instructional Rounds’ where area principals, professors, Dartmouth students, and Vermont Agency of Education personnel convened to observe classes and share evaluation techniques.

Our physical plant experienced growth as well. Due to your generous support in approving a ten-year bond article last year our facilities team was able to complete much-needed repairs to the schools heating and ventilation system over the summer that has resulted in a more comfortable and safer learning environment for the children and staff.

Projects and initiatives that were planted in recent years by the school’s Long Range Plan effort are starting to grow and flourish. Two such programs are the expansion of the Foreign Language program to third grade and the Open House forums held with local real estate agencies to inform them of the strengths and highlights of the Norwich School District.

All of these factors have contributed to a growing enrollment at the school. Where other districts throughout the state are facing declining enrollments, Marion Cross has seen increasing enrollment for the past 3 years.

And finally, we would like to recognize the growth of the school within the community and beyond. This fall, we were pleased to welcome Governor Peter Shumlin to Marion Cross Elementary School. (This was the first time in the history of Marion Cross that a sitting Governor has visited the school.) Governor Shumlin toured the school and then spoke in the multi purpose room, offering praise for the school's accomplishments and academic excellence. In addition, this fall Principal Bill Hammond invited all of Norwich to a community-picnic night on the green. Norwich families and neighbors turned out to enjoy a warm evening together, sharing stories, making new friends, and expanding our sense of community.

We greatly appreciate your continued support of Marion Cross and the Norwich School District. It is your dedication to the school as a community, as parents, as teachers, as taxpayers, that allows our wonderful school to continue to grow and flourish. We thank you.

Neil Odell, Chair, Norwich School Board

Marion Cross School Principal's Report

What is the best way to help students learn? The most important ingredient is having strong teachers who care about their students. Throw in a tablespoon of joy and three teaspoons of surprise, and you bake a loaf that leaves students with lasting memories and lasting memory.

This year we have 326 students at the Marion Cross School, up fifteen students from last year. Besides their focus on the core subjects and the arts, students actively apply their learning to new situations: third graders created walk-along gliders during Flight Week, designing planes intended to stay aloft as long as possible; sixth graders developed stop-motion animation videos, narrating their stories in French; all of our students spend time in the Milt Frye Nature Area with LEEEP-coordinator Lindsay Putnam, learning the names of mushrooms (Witches' Butter, tremella mesenterica, was new to me) and how to care for the environment.

In the fall students hosted Governor Shumlin who was curious about our success in science. After being greeted and led by our five-student, unicycling honor guard—and being serenaded by a grand group of students singing “Bells of Norwich”—the governor witnessed the students' work first-hand. Inside the school, two student guides and a retinue of fans showed and explained student-made science videos and inquiry-based science lessons.

What is the best way to help students learn? Keep learning challenging, relevant, and exciting. That's our goal, and we appreciate all the people in this community who contribute.

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

Norwich School District Proposed Revenue Report

NORWICH SCHOOL DISTRICT Proposed Revenue Budget 2014-15 School Year		2012-13 Actual Year End	2013-14 Adopted	2013-14 Anticipated Year End	2014-15 Proposed	\$ Chg	% Chg
GENERAL FUND							
Local Revenue							
1311	Tuition from Patron	\$35,166	\$8,554	\$0	\$0	\$0	n/a
1510	Interest Income	9,000	1,907	4,000	2,000	(2,000)	-50.0%
1910	Rental of District Property	22,000	13,854	18,000	14,000	(4,000)	-22.2%
1980	Refund of Prior Year Exp	1,000	6,425	5,000	6,000	1,000	20.0%
1990	Miscellaneous Income	1,000	(40)	1,000	500	(500)	-50.0%
	<i>subtotal local sources</i>	\$68,166	\$30,699	\$28,000	\$22,500	(\$5,500)	-19.6%
State Revenue							
3109	Homestead Tax Liability	\$10,129,829	\$10,129,829	\$10,381,977	\$10,381,977	\$10,824,891	4.3%
3110	From State Ed Fund	0	0	0	0	0	n/a
3112	Non Residential Tax Liability	0	0	0	0	0	n/a
3114	Vocational Center Grant	9,259	9,259	13,454	13,454	13,794	340 2.5%
3150	Transportation Grant	114,487	103,593	111,587	114,487	112,474	887 0.8%
3201	Special Education Block Grant	254,583	254,583	257,935	257,935	266,264	8,329 3.2%
3202	Special Ed Exp Reimb	394,327	535,059	411,545	411,545	447,689	36,144 8.8%
3203	Extraordinary Reimb	92,700	182,415	216,856	216,856	140,400	(76,456) -35.3%
3204	Early Essential Education Grant	39,103	39,103	44,062	44,062	48,248	4,186 9.5%
4110	State Fiscal Stabilization Funds	0	0	0	0	0	n/a
4xxx	Federal Educ Job Funds Grant	0	0	0	0	0	n/a
5230	Transfr from Vt Const Aid Fund	270,456	270,456	245,309	245,309	245,391	82 0.0%
5230	Transfr from Spec Ed Rsv Fund	0	0	0	0	0	n/a
5230	Transfr from Bldg Maint Rsv Fund	0	0	0	0	0	n/a
5400	Prior Yr Adjust	0	0	0	0	0	n/a
5720	VSBII Refund	0	0	0	0	0	n/a
	<i>subtotal state sources</i>	\$11,304,744	\$11,524,297	\$11,682,725	\$11,685,625	\$12,099,151	\$416,426 3.6%
GENERAL FUND TOTAL		\$11,372,910	\$11,554,996	\$11,710,725	\$11,708,125	\$12,121,651	\$410,926 3.5%
Summary:							
Appropriation Total					\$12,121,651		
from Prior Year Fund Balance					0		
from Other Income					1,328,748		(31,988)
Total Revenue & From Fund Balance					1,296,760		
From District Assessment					\$10,824,891		
Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate							
Revenue Total					\$1,296,760		
less Vocational Grant					13,794		
Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate					\$1,282,966		

In accordance with VSA Title 16 § 563 an audit of the 2012-13 accounts of the Norwich School District was conducted by Plodzik 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

NORWICH SCHOOL DISTRICT							Bgt Chg increase (decrease)	%
Func	Obj	Proposed Budget 2014-15	2012-13 Budget Actual	2013-14 Adopted Budget	2013-14 Exp'd & Enc'd	2014-15 Proposed Budget		
REGULAR EDUCATION								
1100	100	Salaries--Teacher	1,495,572	1,479,965	1,486,386	1,482,725	1,508,059	21,673
1100	100	Salaries--Lid Asst	92,058	72,434	65,574	70,466	79,938	14,364
1100	100	Substitutes	20,000	23,291	22,000	6,173	22,000	0
1100	100	Tutors--Remedial & Homeb:	54,796	81,772	61,075	45,952	50,431	(10,644)
1100	200	Payroll Tax & Benefit	533,113	516,821	538,617	558,454	547,801	9,184
1100	300	Purch Prof'l & Tech Svcs	3,500	1,420	3,500	0	3,500	0
1100	400	Purch Prop Svcs	21,390	19,408	17,400	8,487	19,000	1,600
1100	560	Tuition--GED	0	2,649	0	0	4,000	-4,000
1100	568	Tuition--Vocational	15,445	9,259	15,600	15,600	16,000	400
1100	500	Total Purchased Services	6,461,166	6,410,635	15,600	19,600	20,000	-4,400
1100	600	Supplies/Textbooks	36,660	32,089	41,525	40,880	40,900	(625)
1100	700	Property	3,050	2,439	3,700	1,617	3,700	0
1100	900	Publishing & Enrichment	0	0	0	0	0	0
		Function Total	2,275,584	2,241,547	2,255,377	2,230,354	2,295,329	39,952 1.8%
TECHNOLOGY								
1120	100	Salaries	73,029	76,056	75,939	76,270	76,736	797
1120	200	Payroll Tax & Benefit	24,995	23,623	26,669	25,422	27,285	616
1120	400	Purch Prop Svcs	1,600	1,487	1,500	1,140	1,500	0
1120	600	Supplies	11,025	11,020	11,000	8,512	12,000	1,000
1120	700	Property	35,375	35,373	33,500	32,388	35,400	1,900
		Function Total	146,024	147,559	148,608	143,732	152,921	4,313 2.9%
SPECIAL EDUCATION								
1200	100	Salaries--Teacher	180,485	191,660	186,642	206,524	197,021	10,379
1200	100	Salaries--Ed Asst	219,789	297,126	266,470	274,034	289,647	23,177
1200	200	Payroll Tax & Benefit	140,957	180,262	190,935	194,967	209,586	18,651
1200	300	Purch Prof'l & Tech Svcs	142,980	248,741	154,212	113,027	166,850	12,638
1200	400	Purch Prop Svcs	15,000	650	16,500	21,000	23,500	7,000
1200	500	Other Purch Svcs	1,500	374	1,500	0	1,500	0
1200	500	Tuition	298,300	324,792	347,400	447,470	355,400	8,000
1200	600	Supplies	6,200	2,953	6,300	1,224	6,300	0
1200	700	Property	700	197	1,000	0	1,000	0
		Function Total	1,005,911	1,246,755	1,170,959	1,258,246	1,250,804	79,845 6.8%
GUIDANCE								
2120	100	Salaries	73,029	74,819	75,835	76,892	76,630	795
2120	200	Payroll Tax & Benefit	15,196	15,901	15,985	16,563	16,252	267
2120	600	Supplies	500	380	500	286	500	0
		Function Total	88,725	91,100	92,320	93,741	93,382	1,062 1.2%
HEALTH PROGRAM								
2134	100	Salaries	54,170	54,170	54,730	54,731	55,305	575
2134	200	Payroll Tax & Benefit	7,916	8,385	7,966	7,579	8,062	96
2134	300	Purch Prof'l & Tech Svcs	350	0	350	150	350	0
2134	600	Supplies	2,500	2,479	2,500	807	2,500	0
2134	700	Property	400	0	400	0	400	0
		Function Total	65,336	65,034	65,946	63,267	66,617	671 1.0%

Norwich School District
Expenditure Budget Report

NORWICH SCHOOL DISTRICT					2013-14	2013-14	2014-15	Bgt Chg	
Func	Obj	Proposed Budget 2014-15	2012-13 Budget	2012-13 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
STAFF DEVELOPMENT									
2213	200	P/R Tax and Benefits	47,900	55,723	48,000	29,312	63,500	15,500	
2213	300	Purch Prof'l & Tech Svcs	2,000	1,972	2,000	362	3,413	1,413	
2213	600	Supplies	1,000	311	1,000	0	1,000	0	
		<i>Function Total</i>	50,900	58,006	51,000	29,674	67,913	16,913	33.2%
MEDIA (Library)									
2221	100	Salaries	73,029	73,030	73,785	73,785	74,559	774	
2221	200	P/R Tax and Benefits	24,495	22,341	21,501	22,125	21,991	490	
2221	600	Supplies	7,500	7,344	7,500	5,819	7,500	0	
2221	700	Property	1,000	998	1,000	212	1,000	0	
		<i>Function Total</i>	106,024	103,713	103,786	101,941	105,050	1,264	1.2%
SCHOOL BOARD SERVICES									
2310	100	Salaries	3,232	5,220	2,732	375	5,416	2,684	
2310	200	Payroll Tax & Benefit	237	407	236	46	457	221	
2310	300	Purch Prof'l & Tech Svcs	17,500	37,817	18,500	14,220	17,000	(1,500)	
2310	500	Other Purch Svcs	1,500	0	1,500	868	1,500	0	
2310	800	Other Objects	3,700	4,569	3,700	4,306	4,100	400	
		<i>Function Total</i>	26,169	48,013	26,668	19,815	28,473	1,805	6.8%
SCHOOL ADMINISTRATIVE UNIT #70									
2320	300	Purch Prof'l & Tech Svcs	192,108	192,108	206,626	206,626	230,702	24,076	
		<i>Function Total</i>	192,108	192,108	206,626	206,626	230,702	24,076	11.7%
SCHOOL ADMINISTRATION									
2410	110	Salary--Principal	96,913	94,500	94,119	94,119	96,236	2,117	
2410	11x	Salary--Support	46,576	47,891	47,189	50,378	55,163	7,974	
2410	115	Salary Admin Team	22,350	25,584	21,607	22,305	23,119	1,512	
2410	200	Payroll Tax & Benefit	77,607	75,945	91,359	80,461	102,012	10,653	
2410	300	Purch Prof'l & Tech Svcs	4,510	4,733	5,600	299	5,600	0	
2410	400	Purch Prop Svcs	1,800	1,800	1,836	1,836	1,900	64	
2410	500	Other Purch Svcs	11,425	10,625	12,095	5,763	11,725	(370)	
2410	600	Supplies	2,100	2,051	2,100	287	2,100	0	
2410	700	Property	1,000	525	1,000	0	1,000	0	
2410	800	Other Objects	1,500	805	1,500	928	1,500	0	
		<i>Function Total</i>	265,781	264,459	278,405	256,376	300,355	21,950	7.9%
MAINTENANCE OF PLANT									
2610	100	Salaries	0	0	0	0	0	0	
2610	400	Purch Prop Svcs	33,370	41,804	29,697	34,490	31,675	1,978	
2610	500	Other Purch Svcs	550	660	550	550	760	210	
2610	600	Supplies	15,665	11,020	18,869	13,701	16,100	(2,769)	
		<i>Function Total</i>	49,585	53,484	49,116	49,178	48,535	(581)	-1.2%
CUSTODIAL SERVICES									
2620	100	Salaries	109,221	110,377	107,280	115,784	118,411	11,131	
2620	200	P/R Tax and Benefits	45,510	48,495	55,415	53,903	74,739	19,324	
2620	400	Purch Prop Svcs	32,010	31,563	36,500	38,538	33,100	(3,400)	
2620	500	Other Purch Svcs	14,000	12,611	13,494	13,494	14,000	506	
2620	600	Supplies	81,700	78,429	93,300	85,200	87,400	(5,900)	
2620	700	Property	1,370	996	3,900	2,331	2,200	(1,700)	
		<i>Function Total</i>	283,811	282,471	309,889	309,250	329,850	19,961	6.4%

Norwich School District Expenditure Budget Report

NORWICH SCHOOL DISTRICT				2013-14	2013-14	2014-15	Bgt Chg		
Func	Obj	Proposed Budget	2012-13	Adopted	Exp'd &	Proposed	increase	%	
		2014-15	Budget	Budget	Enc'd	Budget	(decrease)	Chg	
			Actual						
GROUNDS MAINTENANCE									
2630	400	Purch Prop Svcs	9,935	6,221	12,300	7,174	12,400	100	
2630	600	Supplies	8,100	6,346	8,400	2,385	8,100	(300)	
		<i>Function Total</i>	18,035	12,567	20,700	9,559	20,500	(200)	
								-1.0%	
PUPIL TRANSPORTATION									
2711	500	Other Purch Svcs	231,076	223,966	240,988	232,068	245,193	4,205	
2711	600	Supplies	20,000	15,341	21,560	12,955	21,560	0	
		<i>Function Total</i>	251,076	239,307	262,548	245,023	266,753	4,205	
								1.6%	
SPECIAL EDUCATION TRANSPORTATION									
2722	500	Other Purch Svcs	5,000	2,997	11,500	5,000	0	(11,500)	
		<i>Function Total</i>	5,000	2,997	11,500	5,000	0	(11,500)	
								-100.0%	
FIELD TRIPS									
2725	500	Other Purch Svcs	5,000	3,787	5,000	2,935	9,250	4,250	
		<i>Function Total</i>	5,000	3,787	5,000	2,935	9,250	4,250	
								85.0%	
STUDENT LUNCH SUPPLIES									
3100	600	Supplies	3,000	8,745	7,500	1,994	12,000	4,500	
		<i>Function Total</i>	3,000	8,745	7,500	1,994	12,000	4,500	
								60.0%	
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	9,720	10,365	7,900	3,275	11,800	3,900	
		<i>Function Total</i>	9,720	10,365	7,900	3,275	11,800	3,900	
								49.4%	
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	54,400	57,813	8,000	7,626	12,900	4,000	
		<i>Function Total</i>	54,400	57,813	8,000	7,626	12,900	4,000	
								50.0%	
DEBT SERVICE									
5100	800	Other Objects	0	0	56,700	0	55,530	(1,170)	
		<i>Function Total</i>	0	0	56,700	0	55,530	(1,170)	
								-2.1%	
INTERFUND TRANSFERS OUT									
5100	800	Transfr to Spec Hd Rsv	0	0	0	0	0	0 n/a	
5100	800	Transfr to Bldg Maint Rsv	0	0	25,000	0	0	(25,000)	
		<i>Function Total</i>	0	0	25,000	0	0	(25,000)	
								-100.0%	
SCHOOL TOTAL			4,902,189	5,129,798	5,163,548	5,037,612	5,357,764	194,216	3.8%

Notes:

1. "Func" and "Obj" are federally required accounting designations which refer to "function" and "object". A function might be "regular education" or "transportation". "Objects" designate the type of expense being reported, for example, wage expense, or equipment expense, relating to a particular function.
2. The "budget" columns represent the adopted budget for the particular line item or group of line items. "Actual" represents the amount actually spent in the prior year. Exp'd & Enc'd represents, in salary and benefit accounts, the expected expenditure through year end; and in other accounts, the actual expenditure, plus amount for which the school has issued purchase orders or contracts for goods or services. It may represent an estimate of year end, but more likely not.
3. The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is computed based on the same columns.



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

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 the aggregate remaining fund information of the Norwich School District as of and for the year ended June 30, 2013, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Norwich School District as of June 30, 2013, and the respective changes in financial position, and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – 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) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 29) 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

*Norwich School District
Independent Auditor's Report*

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.

Emphasis of Matter – Supplementary 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 6, 2014

*Blodzik & Sanderson
Professional Association*

EXHIBIT C-1
NORWICH SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2013

	General	Energy, Efficiency Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 486,815	\$ -	\$ 90,680	\$ 577,495
Investments	1,961,480	-	-	1,961,480
Receivables, net of allowance for uncollectible:				
Accounts	398	-	2,124	2,522
Intergovernmental	189,142	13,637	18,961	221,740
Interfund receivable	83,276	-	-	83,276
Prepaid items	3,736	-	-	3,736
Total assets	<u>\$ 2,724,847</u>	<u>\$ 13,637</u>	<u>\$ 111,765</u>	<u>\$ 2,850,249</u>
LIABILITIES				
Accounts payable	\$ 19,350	\$ 16,839	\$ 1,959	\$ 38,148
Accrued salaries and benefits	8,407	-	-	8,407
Intergovernmental payable	13,160	-	-	13,160
Interfund payable	-	71,267	12,009	83,276
Total liabilities	<u>40,917</u>	<u>88,106</u>	<u>13,968</u>	<u>142,991</u>
DEFERRED INFLOWS OF RESOURCES				
	-	13,637	-	13,637
FUND BALANCES				
Nonspendable	3,736	-	-	3,736
Restricted	-	-	97,797	97,797
Committed	2,564,603	-	-	2,564,603
Assigned	81,683	-	-	81,683
Unassigned (deficit)	33,908	(88,106)	-	(54,198)
Total fund balances	<u>2,683,930</u>	<u>(88,106)</u>	<u>97,797</u>	<u>2,693,621</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,724,847</u>	<u>\$ 13,637</u>	<u>\$ 111,765</u>	<u>\$ 2,850,249</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, 2013

	General	Energy Efficiency Project	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local	\$ 98,161	\$ -	\$ 27,370	\$ 125,531
State	11,197,262	4,092	8,049	11,209,403
Federal	-	-	252,680	252,680
Total revenues	<u>11,295,423</u>	<u>4,092</u>	<u>288,099</u>	<u>11,587,614</u>
Expenditures:				
Current:				
Instruction	3,675,805	-	228,117	3,903,922
Support services:				
Student	156,133	-	-	156,133
Instructional staff	147,579	-	-	147,579
General administration	48,013	-	-	48,013
Executive administration	192,108	-	-	192,108
School administration	264,458	-	-	264,458
Operation and maintenance of plant	348,212	-	-	348,212
Student transportation	246,091	-	-	246,091
Noninstructional services	8,746	-	53,515	62,261
Facilities acquisition and construction	52,604	76,031	-	128,635
Total expenditures	<u>5,139,749</u>	<u>76,031</u>	<u>281,632</u>	<u>5,497,412</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,155,674</u>	<u>(71,939)</u>	<u>6,467</u>	<u>6,090,202</u>
Other financing sources (uses):				
Transfers in	-	-	15,797	15,797
Transfers out	(15,797)	-	-	(15,797)
Intergovernmental transfers out	(6,398,727)	-	-	(6,398,727)
Total other financing sources and uses	<u>(6,414,524)</u>	<u>-</u>	<u>15,797</u>	<u>(6,398,727)</u>
Net change in fund balances	(258,850)	(71,939)	22,264	(308,525)
Fund balances (deficit), beginning, as restated (see Note 13)	2,942,780	(16,167)	75,533	3,002,146
Fund balances (deficit), ending	<u>\$ 2,683,930</u>	<u>\$ (88,106)</u>	<u>\$ 97,797</u>	<u>\$ 2,693,621</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, 2013

	Special Revenue Funds				Total
	Food Service	Grants	Medicaid	Other	
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 87,115	\$ 3,565	\$ 90,680
Receivables:					
Accounts	2,124	-	-	-	2,124
Intergovernmental	-	11,844	7,117	-	18,961
Total assets	<u>\$ 2,124</u>	<u>\$ 11,844</u>	<u>\$ 94,232</u>	<u>\$ 3,565</u>	<u>\$ 111,765</u>
LIABILITIES					
Accounts payable	\$ 1,958	\$ -	\$ -	\$ -	\$ 1,959
Interfund payable	166	11,843	-	-	12,009
Total liabilities	<u>2,124</u>	<u>11,844</u>	<u>-</u>	<u>-</u>	<u>13,968</u>
FUND BALANCES					
Restricted	-	-	94,232	3,565	97,797
Total liabilities and fund balances	<u>\$ 2,124</u>	<u>\$ 11,844</u>	<u>\$ 94,232</u>	<u>\$ 3,565</u>	<u>\$ 111,765</u>

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 Dresden Interstate	Classified Allocation Rate (Ratio of Page 1)	Estimated Income Cap Rate (Ratio of Page 1)	
			9.382	1.01	
Expenditures		FY2012	FY2013	FY2014	FY2015
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$10,312,212	\$11,347,910	\$11,710,725	\$12,121,651
2.	Sum of separately warned articles passed at town meeting	-	-	-	-
3.	Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-
4.	Act 68 locally adopted or warned budget	\$10,312,212	\$11,347,910	\$11,710,725	\$12,121,651
5.	Obligation to a Regional Technical Center School District (if any)	-	-	-	-
6.	Prior year deficit repayment (deficit)	-	\$25,000	-	-
7.	Gross Act 68 Budget	\$10,312,212	\$11,372,910	\$11,710,725	\$12,121,651
8.	S.U. assessment (included in local budget) - informational data	\$170,858	\$182,106	\$205,628	\$200,700
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	\$25,000	-	-
Revenues					
10.	Local revenues (categorical grants, donations, tuition, surplus, etc. including local Act 144 tax revenues)	\$1,152,680	\$1,233,822	\$1,315,294	\$1,282,966
11.	Capital debt aid for eligible projects pre-existing Act 68	-	-	-	-
12.	Prior year deficit reduction (if included in revenue) (negative revenue instead of expenditure)	-	-	-	-
13.	All Act 144 revenues, including local Act 144 tax revenues	\$1,152,680	\$1,233,822	\$1,315,294	\$1,282,966
Total local revenues		\$1,152,680	\$1,233,822	\$1,315,294	\$1,282,966
Education Spending		\$9,159,532	\$10,139,088	\$10,395,431	\$10,838,685
16.	Equalized Pupil (per 100 count is by school district)	622.44	632.50	639.24	639.33
Education Spending per Equalized Pupil		\$14,716.53	\$16,030.18	\$16,416.26	\$16,980
17.	Less ALL not eligible construction costs (or P&I) per equalized pupil	\$1,267.18	\$1,383.69	\$1,459.04	\$1,611
18.	Less share of SpEd costs in excess of \$50,000 for an individual	\$19.06	\$27.32	\$10.14	\$10
19.	Less amount of deficit if deficit is SOLELY attributable to tuition paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-
20.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-
21.	Estimated costs of new students after census period	-	-	-	-
22.	Total tuition if fulfilling ALL K-12 unless electorate has approved tuition greater than average announced tuition	-	-	-	-
23.	Less planning costs for merger of small schools	-	-	-	-
24.		-	-	-	-
25.	Excess Spending per Equalized Pupil over threshold (if any)	\$14,716	\$16,030	\$16,416	\$16,980
26.	Per pupil figure used for calculating District Adjustment	\$14,716	\$16,030	\$16,416	\$16,980
27.	District spending adjustment (minimum of 100%) (\$16,980 / \$9,382)	172.232%	185.769%	179.333%	180.985%
Prorating the local tax rate					
28.	Anticipated district equalized homestead tax rate to be prorated (180.982% x \$1.01)	\$1,489.4	\$1,635.5	\$1,666.3	\$1,827.9
29.	Percent of Norwich equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.000%
30.	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.83)	\$1,489.4	\$1,635.5	\$1,666.3	\$1,827.9
31.	Common Level of Appraisal (CLA)	90.91%	83.30%	97.16%	99.33%
32.	Portion of actual district homestead rate to be assessed by town (\$1,828 / 99.33%)	\$1,948.2	\$1,752.9	\$1,736.8	\$1,840.2
33.	Anticipated income cap percent to be prorated (180.982% x 1.64%)	3.10%	3.31%	3.23%	3.33%
34.	Portion of district income cap percent applied by State (100.000% x 3.33%)	3.10%	3.31%	3.23%	3.33%
35.	Percent of equalized pupils at union 1	-	-	-	-
36.		-	-	-	-

- Following current statute, the base education amount is calculated to be \$9,382. The tax commissioner has recommended base tax rates of 1.01 and 3.5%. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 1.64%.

Comparative Data for Cost Effectiveness

(Provided by VT DOE)

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/education/>

FY2013 School Level Data

Cohort Description: Elementary school, FY2013 enrollment ≥ 300
(32 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
27 out of 32

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller	Slows Elementary School	PK-5	308	23.25	1.00	13.16	306.00	23.25
	Randolph Elementary School	PK-5	308	25.55	2.00	12.07	153.00	12.66
	Northfield Elementary School	PK-5	306	26.60	1.00	11.42	306.00	26.60
	Marion W Cross School	K-6	318	23.60	1.00	13.53	318.00	23.50
Larger	J J Flynn School	PK-5	318	26.10	1.00	12.18	319.00	26.10
	C P Smith School	PK-5	321	24.20	1.00	13.26	321.00	24.20
	Vergennes UESD #44	PK-6	327	22.00	1.00	14.86	327.00	22.00
	Averaged SCHOOL cohort data		416.22	31.74	1.48	13.11	280.46	21.39

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.

FY2012 School District Data

Cohort Description: Elementary school district, FY2012 FTE ≥ 300
(9 school districts in cohort)

School district data (focal, 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 9
Smaller	Norwich	K-6	306.20	\$13,163	
	Higgate	K-6	311.25	\$10,459	
	Dorset	K-6	329.40	\$11,447	
Larger	Concordage	PK-6	350.28	\$10,663	
	Averaged SCHOOL DISTRICT cohort data		463.87	\$11,272	

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.

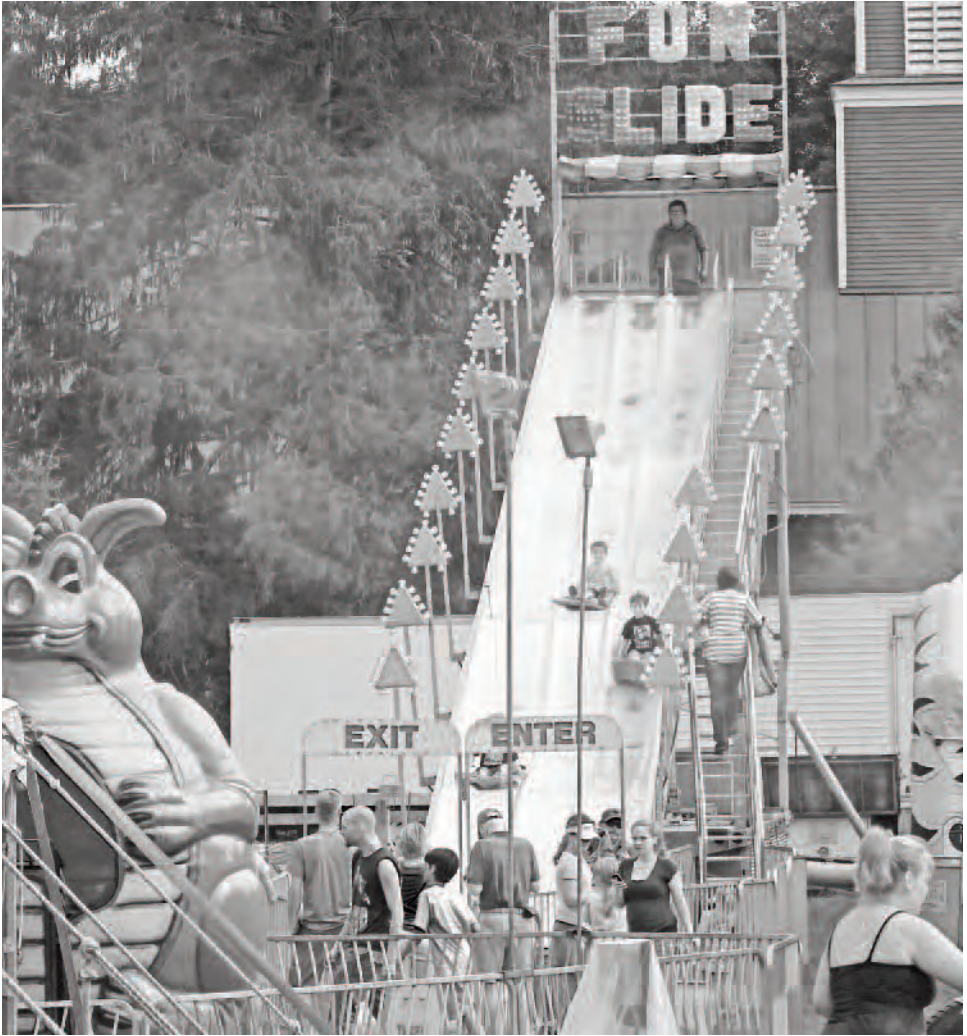
FY2014 School District Data

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		
			SchDist Equalized Pupils	SchDist Equalized Spending per Equalized Pupil	SchDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
	T026 Brandon	PK-6	339.34	12,472.16	1.2612	1.3585	102.97%	1.3251
	T123 Middlebury ID #4	K-6	406.82	14,285.79	1.4675	1.5367	86.23%	1.7222
	T204 Swanton	PK-6	582.00	11,933.78	1.2259	1.2301	107.48%	1.1445
	T145 Norwich	K-6	633.24	16,416.26	1.6663	1.6663	97.18%	1.7356
	T027 Brattleboro	K-6	784.34	15,147.10	1.5556	1.5942	100.72%	1.5826
	T015 Bennington ID	K-5	844.44	11,788.89	1.2108	1.2688	91.70%	1.4055

The Legislature has required the Department 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 subdivision 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 form 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.



Part VI

Dresden School District

Dresden School District Officers
School Board

	Term Expires
Alisa Brisson	2014
Carey Callaghan	2016
Tom Candon	2014
Kevin Cotter	2014
Anne Day	2014
Bruce Duncan	2016
Mimi Lichtenstein	2014
Neil Odell	2015
Lauren Morando Rhim (non-voting member)	2014
Gordon Spaeth	2015
Andrea Tarnowski	2015

District Officers

Michael B. Mayor, Moderator	2014
Deborah M. Carter, Clerk	2014
Cheryl A. Lindberg, Treasurer	2014
James Dwinell, Auditor	2014
Two auditor vacancies	

Administration

Franklyn G. Bass . . . . .	.Superintendent of Schools
John P. Aubin . . . . .	.Assistant Superintendent for Business
Joanne Roberts . . . . .	.Director of Curriculum, Instruction and Assessment
Rhett Darak . . . . .	.Director of Special Education
Justin Campbell . . . . .	.Principal, Hanover High School
Ian Smith . . . . .	.Dean of Students, Hanover High School
James Nourse . . . . .	.Principal, Frances C. Richmond Middle School
Michael Lepene . . . . .	.Associate Principal, Frances C. Richmond Middle School

Warrant for the 2014 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 27, 2014, at 7:00 P.M., at the Richmond Middle School Gymnasium, Hanover, New Hampshire.

Voting Phase: Tuesday, March 4, 2014, 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 7.

All voting on Warrant Articles 1 through 6 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

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

Article 2: Shall the District raise and appropriate the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) to construct a softball field at the Dresden fields in Norwich, erect a shelter, and install a scoreboard, fencing, dugouts, and bleachers? The said sum is to be raised through the issuance of bonds and notes in accordance with the Municipal Finance Act, RSA 33:1, et seq., and to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof.

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 School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4b, II? Such fund balance retained can be used only to reduce the tax rate or for emergency expenditures and over-expenditures under RSA 32:11, which are approved by the Commissioner of Education.

Article 5: Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,409; 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 Nine Dollars (\$11,209) to fund these salaries?

Article 6: Shall the District raise and appropriate the amount of Twenty-Four Million, Forty-Three Thousand, Four Hundred Thirty-Four Dollars (\$24,043,434), 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 2014-2015 fiscal year? This sum does not include the sums appropriated in any of the other articles.

Article 7: 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 31st day of January 2014.

Alisa Brisson
Tom Candon
Anne Day
Mimi Lichtenstein
Jona Roberts
Andrea Tarnowski

Carey Callaghan, Chair
Kevin Cotter
Bruce Duncan, Vice Chair
Neil Odell
Gordon Spaeth

*Dresden School Board Dresden School District
Deborah McLane Carter, Clerk*

2014 Dresden School District Article Descriptions

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

The positions noted above are voted upon annually. Information on each position is available at the Superintendent's Office.

Article 2: *Shall the District raise and appropriate the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) to construct a softball field at the Dresden fields in Norwich, erect a shelter, and install a scoreboard, fencing, dugouts, and bleachers? The said sum is to be raised through the issuance of bonds and notes in accordance with the Municipal Finance Act, RSA 33:1, et seq., and to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof.*

This proposal provides an even playing field for girls' softball by building a softball field at the Route 5 facility, including a shelter for protection from inclement weather, and access to bus transportation. The proposal also includes adding a scoreboard, fencing, dugouts and bleachers. The improvements will cost approximately \$225,000, which would be financed over 5 years, at \$54,000 per year. If approved, this would add a penny to the estimated Hanover tax rate (0.09%) and a quarter of a penny (0.15%) to the Norwich tax rate.

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 2012-13 fiscal year.

Article 4: *Shall the school district vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II? Such fund balance retained can be used only to reduce the tax rate or for emergency expenditures and over-expenditures under RSA 32:11, which are approved by the Commissioner of Education.*

This article is in response to recent legislation allowing school districts to retain a lim-

ited amount of surplus funds for contingency or emergency purposes. The Dresden School Board will craft a policy governing the use of such funds and the amount that may be retained in a given year.

Article 5: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,409; 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 Nine Dollars (\$11,209) to fund these salaries?*

The Treasurer's salary is a \$104 increase; the other salaries are unchanged.

Article 6: *Shall the District raise and appropriate the amount of Twenty-Four Million, Forty-Three Thousand, Four Hundred Thirty-Four Dollars (\$24,043,434), 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 2014-2015 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 \$642,627 (or 2.7%) over the current budget. The total K-12 Hanover tax rate is expected to increase by 56¢ or 4.79%, and the Norwich rate is expected to increase by about 10.47¢ or 6.03%.

Article 7: *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
Richmond Middle School Gymnasium
February 28 and March 5, 2013

Moderator Michael Mayor called the meeting to order at 7:05 p.m. on Thursday, February 28, 2013. Present were School Board members Carey Callaghan, Tom Candon, Robin Carpenter, Kevin Cotter, Anne Day, Erika Finlayson, Christopher Kubik, Neil Odell, Lauren Rhim, Gordon Spaeth, Andrea Tarnowski; Administrators Frank Bass, John Aubin, Justin Campbell, Jim Nourse and Jonathan Brush; School District Attorney Laura Beliveau; and 12 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 will take place Tuesday, March 5, from 7 a.m. until 7 p.m. in Tracy Hall in Norwich for Norwich voters, and Hanover High School Gymnasium in Hanover for Hanover voters.

Moderator Mayor then recognized Dresden School Board Chair Carey Callaghan, who noted that a new brochure with budget and voting information will be arriving to residences soon, and that the annual report is available at the SAU's website and can be picked up at the libraries, town halls, and the SAU office. He then introduced the members of the Dresden School Board.

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?*

Erika Finlayson presented this article. Because of tight budgeting, the Board feels it prudent to create a contingency fund that can be used to cover expenses not anticipated in the budget. She stated that the contingency fund was not used this year, and actually it has never been necessary to use it in the past. 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 \$2,304; 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 One Hundred Four Dollars (\$11,104) to fund these salaries?*

Anne Day presented this article. All proposed salaries are the same as in the past several years. She noted that that hourly rate is very small indeed considering the number of hours spent by Board members.

One member of the public encouraged the Board to give themselves a raise, not only because of the amount of work they do but because of such expenses as hiring babysitters.

Article 4: *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:*

Year	Estimated Increase Over status quo budget
2013-2014	\$141,385
2014-2015	\$148,524
2015-2016	\$194,597

and further, shall the District raise and appropriate the sum of One Hundred Forty-One Thousand, Three Hundred Eighty-Five Dollars (\$141,385), such sum representing the estimated increase in teacher salaries and benefits for the 2013-2014 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 7.*

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.*

Kevin Cotter presented the article. He stated that the proposed contract was approved by both the Hanover and Dresden school boards, and that it calls for base increases of 2.0% in each of the three years, 2013-14, 2014-15 and 2015-16. Other items in the contract call for the 403(b) match to be reduced from 4% of salary to 3%; staff development reimbursement to be reduced by \$10,000; enrichment-grant monies to be reduced \$25,000; and alternative track reimbursement decreased by \$25,000. In addition, the length of service was increased from 15 to 20 years for teachers to be eligible for early retirement. The contract provides a savings of \$405,00 each year for steps, and \$65,000 in the first two years because no sabbatical is being offered.

When a member of the public asked why this contract is so lean, it was noted that the HEA wanted to draft a contract voters would approve. Asked about salaries based on performance, it was stated that the new contract has a provision that speeds up withholding of raises for low performance. Robin Carpenter pointed out that more robust evaluations are already being done. Evaluations are more frequent, and are designed to make administrators aware of what is going on in the classroom so they can help teachers improve. Teacher Liz Murray said that the new evaluation procedures have meant increased interaction between teachers and administrators, and some teachers are using “walk-throughs” to learn from each other.

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 Support Staff, NEA-*

NH, which calls for the following increases in support-staff salaries and benefits:

Year	Estimated Increase Over status quo budget
2013-2014	\$66,648
2014-2015	\$66,743
2015-2016	\$66,483

and further, shall the District raise and appropriate the sum of Sixty-Six Thousand, Six Hundred Forty-Eight Dollars (\$66,648), such sum representing the estimated increase in support staff salaries and benefits for the 2013-2014 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 7.

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.

Andrea Tarnowski clarified that support staff are the educational assistants who help with classroom management and teacher and office support. The contract calls for a 2.5% salary increase for each of three years, and an increase in paid holidays from 4 to 6. Some nearby districts pay educational assistants more (top wage in Lebanon is \$22.76 vs. \$16.99 in Hanover). One member of the public made a comment.

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 Dresden and Hanover Service Employees, AFSCME, which calls for the following increases in salaries and benefits:

Year	Estimated Increase Over status-quo budget
2013-2014	\$20,185
2014-2015	\$23,394
2015-2016	\$23,746

and further, shall the District raise and appropriate the sum of Twenty Thousand, One Hundred Eighty-Five Dollars (\$20,185), such sum representing the estimated increase in service employee salaries and the benefits for the 2013-2014 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 7.

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.

Gordon Spaeth presented this article. He noted that the dental plan in the new contract is now aligned with those of other unions, additional pay for working second and third shifts rises from 50¢ to 75¢, and employees would receive three snow days. Spaeth praised the work of the custodial and maintenance staff, noting their performance and friendliness. The answer to a question about the proposed cost of living increase is that it will be 1.0-2.0%. Wages for service employees start at \$15 an hour and can increase to \$19 an hour.

Article 7: Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Seventy-Two Thousand, Six Hundred Ninety-Four Dollars (\$23,172,694), 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 2013-2014 fiscal year? This sum does not include the sums appropriated in any of the other articles.

Carey Callaghan presented the article, noting that the budget is down \$11,000 even though health insurance costs are up 6%. The Special Education cohort is less challenging to treat, and expenses are therefore down in this category. The Board believes that the high quality of the schools brings in tuition students, thus adding revenue to the district. Careful trimming during the last four years has brought RMS from 4th in

the state to 15th in per-pupil costs, and HHS from 10th to 19th. Lower enrollment at RMS led to a decrease in FTEs; enrollment is virtually the same at HHS, but next year's staff is cut 5.45 FTEs (Ed Assistants) mostly because assistive technology can provide some necessary help to Special Education students. There will be a 1.07% increase in the tax rate for Hanover residents, and 1.24% for Norwich residents.

He noted another bottom line to consider: 95% of the class of 2012 class is pursuing secondary education. At Richmond Middle School, 11 students were selected for northern District Music Festival; four went to the NHBDA Honor Band Festival; a team won the Judges Trophy in the state Robotics championship; and a team won second place in MathCounts.

One member of the public had a comment.

Article 8: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

One member of the public complained that Hanover residents had thus far not received a mailing about the annual meetings and ballot.

There being no other business, the moderator declared the meeting adjourned at 8:15 p.m.

Results of Australian Balloting on March 5, 2013

Article 1 (Record of Election of Officers)

Moderator:	Michael B. Mayor (1,469)
Clerk:	Deborah Carter (1,483)
Treasurer:	Cheryl Lindberg (1,421)
District Auditor (three years):	32 write-ins
District Auditor (two years):	52 write-ins
District Auditor (one year):	James Dwinell (1,376)

Article 2 (Raise \$50,000 to establish a contingency fund)

Yes: 1,361	No: 438	Blank: 47
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Article 3 (Raise \$11,104 for salaries of School District Officers)

Yes: 1,504	No: 285	Blank: 57
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Article 4 (Approve 3-year collective-bargaining agreement for teachers)

Yes: 1,221	No: 574	Blank: 51
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Article 5 (Approve 3-year collective-bargaining agreement for support staff)

Yes: 1,312	No: 468	Blank: 66
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Article 6 (Approve 3-year collective-bargaining agreement for service employees)

Yes: 1,353	No: 421	Blank: 72
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Article 7 (Raise \$23,172,694 for the school budget)

Yes: 1,297	No: 468	Blank: 81
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I hereby certify this to be a true and accurate report of the proceedings of the meeting of February 28, 2013, and results of voting held March 5, 2013.

Respectfully submitted, Deborah McLane Carter, District Clerk

Dresden School Board Annual Report

After settling three multi-year union contracts last year, your elected School Board and the District's administrative leaders are thankfully now able to redouble our focus on the classroom experience. In addition to an ongoing SAU-wide curriculum review, the other two elements of this effort are reinvigorated personnel management and strategic planning.

Excellence in our classrooms is a product of many factors, but teaching talent tops the list. Both District schools are implementing measures to attract, retain, and develop outstanding professional staff. Careful hiring and rigorous performance evaluation are the bookends of these measures. Performance evaluation in the District is now much more continuous than in the past – allowing for frequent observation and comment on classroom progress by colleagues and school leaders. This builds consensus on areas for improvement and has perceptibly advanced teacher practice, collegiality, and morale.

Strong school leadership is also crucial to educational outcomes, and we were delighted in December to select Michael Lepene as the new Principal of the Richmond Middle School. Mike is currently the Associate Principal. He has already brought to RMS his youthful enthusiasm, superb interpersonal skills, and sound judgment. As he transitions to Principal on July 1st, we know he will make a difference in a wide variety of areas. We thank current Principal Jim Nourse for his seven years of intellectually stimulating, compassionate, and dedicated service at the helm of RMS, and we wish him well in his retirement.

At the High School, we are developing a 3- to 5-year strategic plan. This effort grew out of a recommendation by NEASC (the New England Association of Schools and Colleges) during last year's reaccreditation and was adopted as a District goal. With working group members from a broad group of constituencies, including the community and the Board in addition to administrators and faculty, this process will be a valuable opportunity to thoughtfully consider and shape the future of our Towns' secondary education. The plan will be: (1) informed by an examination of school culture, values and beliefs; (2) enriched by a dialogue with some of the country's leading high schools, near and far; and (3) a reflection of our community's ongoing dedication to educational excellence at a reasonable cost to taxpayers.

The Board adopted a District expenditure budget of \$24,104,643 which is up 2.7% from the prior year. This is below the 3.0–3.5% guideline adopted by the Board and subsequently endorsed by the Dresden Finance Committee. Administrators again worked hard to contain cost pressures from rising health care and special education-related demands.

Let me close by thanking all of you, the citizens of Hanover and Norwich, for your generous and ongoing 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

Marion W. Cross School
Comparative Yearly Enrollments

For October 1 of each year

	K	1	2	3	4	5	6	Total
2004	30	41	48	46	45	53	41	.....304
2005	32	37	41	50	48	43	55	.....306
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

Dresden School Districts
Comparative Yearly Enrollments

For October 1 of each year

	7	8	9	10	11	12	Total
2004	133	166	219	170	183	186	....1057
2005	155	137	181	211	174	187	....1045
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

Norwich Students in Dresden School District

For October 1 of each year

	7	8	9	10	11	12	Total
2004	47	62	79	61	65	69	.....383
2005	44	52	64	77	60	66	.....363
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

Dresden School District
Instructional Staff, 2013-2014

*(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

Laura E. Abbene, Media Specialist	100%	2009
Brian Atkinson, Physical Education, Health Education	100%	2012
Elizabeth J. Auch, Learning Specialist	100%	2012
Carla E. Balch, Mathematics	100%	1994
Chad T. Behre, Mathematics, Computer Literacy	100%	2011
David B. Callaway, Social Studies	100%	1987
Patricia L. W. Callaway, Learning Specialist	100%	2005
Judith B. Csatari, French	100%	2003
Celeste R. Dakai, Social Studies	100%	1999
Stephanie J. Davis, Social Studies	100%	1996
Joanne M. Delora, 504 Coordinator	80%	2013
Adina C. Desaulniers, Science	100%	2002
Patricia B. Dodds, Special Education	100%	1999
Kristen A. Downey, English	95%	2009
David M. Drazin, School Psychologist	60%	1989
Lisa Durstin, Speech and Language Pathologist	50%	2013
Luke D. Eastman, Art	100%	2011
Ellen G. Fisher, Social Studies	100%	2010
Elise J. Foxall, English, Reading Specialist	Leave of Absence	2006
Sarah L. Glass, Art	60%	2011
Erik D. Goodling, English	Leave of Absence	2000
Melinda P. H. Goodling, French	80%	1998
Claire M. Groby, Performing Arts	60%	2012
Mary L. Grondin, Learning Specialist	100%	2004
Jennifer R. Haines, English	100%	2009
Joshua D. Hall, Music	100%	1997
Clifford M. Harriman, Science	Leave of Absence	1994
Michael W. Ivanoski, English	100%	2002
John R. Kitzmiller, Mathematics	100%	1993
John LaCrosse, Guidance Counselor	100%	2002
Jonica Leuthauser, Band	20%	2013
Erin L. R. Madory, Spanish	100%	2006
Elizabeth M. McBain, Guidance Counselor	100%	2012
Christopher McCarthy, English	100%	2013
Sarah L. Mills, French, Spanish	80%	2012
John Turner Mitchell, Mathematics	40%	2011
Anissa S. Morrison, Consumer Science	100%	1993
Catherine A. Patch, Physical Education	100%	2010
Jennifer P. Pratt, Mathematics	100%	2008
Deborah Schaner, Science	40%	2012
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 . . . . .	.80%	2013
Dorcas Wonsavage, English . . . . .	.67%	2013
Solange Zwicker, English as a Second Language20%	2013

Medical Staff

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

Andrea V. Alsup, English, Senior Bridges	100%	1993
Todd F. Bebeau, Physical Education	100%	1996
Timothy P. Berube, Social Studies, Dresden Plan Advisor	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
Sharen T. Conner, Special Education	100%	1998
Marie T. D'Amato, English	100%	2002
Eric J. Dennison, Science, Technology, Mathematics	100%	2009
Rachael DiGiovanni, Science	100%	2013
John E. Donnelly, Mathematics	100%	1998
Maureen W. Doyle, French, Spanish	100%	2010
Jessica C. Eakin, Media Specialist	Leave of Absence	2005
Eve-Lynn Ermer, Mathematics	100%	2002
Brady C. Eskilson, Latin	100%	2013
Daniel N. Falcone, Science & Coordinator	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
Brian P. Glenney, Latin, English, Foreign Language Coordinator .	100%	2002
Amy C. Good, Learning Specialist, Footlighters	100%	2009
Uwe Goodall-Heising, German, ESL	100%	2007
Seth H. Goodwin, Social Studies . . . . .	.20%	2012
Stephanie B. Gordon, Art	100%	1993
Elizabeth A. Greene, Art	100%	1993
Diane Guarino, Health	100%	2005
Renate Gunderman, English, Dresden Plan Advisor	100%	2010
Stephen W. Hackman, English . . . . .	.40%	1990
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	100%	2006
David J. Holloway, Industrial Technology . . . . .	.60%	2007
Douglas H. Jenisch, Social Studies	100%	1969
Andrea E. Johnstone, Guidance Counselor	100%	1998
Elizabeth H. Keene, Guidance Counselor . . . . .	.80%	2001
Jeanine C. King, Mathematics & Coordinator	100%	2008
Amy E. Kono, Algebra I, Probability & Statistics	100%	2005

Jeannie M. Kornfeld, Chemistry, Environmental Science	100%	1996
Timothy D. Kurtz, Mathematics	100%	2012
Kevin A. Lavigne, Chemistry	Leave of Absence	1997
Richard J. Lloyd, Dresden Plan Director	100%	1983
John W. McCracking, Director of Guidance	100%	2006
Kathleen A. Milender, Science, Dresden Plan Advisor	100%	1993
Pamala J. S. Miller, Social Studies	100%	1997
Melissa S. Minsberg, Learning Specialist	100%	2012
Michael Morris, Mathematics	100%	2012
William N. Murphy, Social Studies	40%	1961
Elizabeth D. Murray, Social Studies, Dresden Plan Advisor	100%	2005
Julie Odato, Media Specialist	100%	2013
Karen A. O'Hern, Speech Pathologist	80%	2011
Tammie T. Patten, Technology Specialist	100%	2005
John S. Phipps, Science	100%	2002
Eric A. Picconi, Spanish	100%	2008
Shannon Pogue, English	60%	2010
Maryann V. Postans, Science	100%	1996
Penelope J. K. Prendergast, Spanish	100%	1997
Matthew L. Prince, Social Studies	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, Dresden Plan Advisor	100%	1998
Christopher J. Seibel, Mental Health Counselor	100%	2005
Jarrold Shaheen, Spanish	100%	2013
Kathleen S. Shulman, Reading Specialist	50%	2008
Srinivasan, Subhadra, Mathematics	40%	2013
Joseph L. Stallsmith, Guidance Counselor	100%	2002
Julie M. Stevenson, Social Studies & Coordinator	100%	1998
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, Art	50%	2013
Norman W. Wolfe, Band Director	50%	2002

Medical Staff

Candace A. Nattie, R.N.	60%	1997
Margaret M. Meyer, R.N.	40%	2011

Shared Dresden Staff

Melissa Rodriguez, Physical Education	100%	1994
Alexander Spivakovsky, Instrumental Music	40%	2009

Frances C. Richmond School Principal's Report

The school welcomed new staff members in September 2013: Lisa Durstin (Speech and Language), Andrea Granger (Tech Support), Jonica Leuthauser (7th & 8th Grade Band), Chris McCarthy (English), Rich Schluntz (7th & 8th Grade Science), Becky Wipfler (Reading Specialist) and Solange Zwicker (ESOL). Ginger Wallis returned to teach 7th Grade Science and Deborah Schaner (Science) and Dorcas Wonsavage (English) are filling in for staff members on leave. Joanne DeLora assumes new responsibilities as our 504 Coordinator.

Our students continue to excel academically in many state and national arenas. Our MATHCOUNTS team reigned as NH regional 7th and 8th grade champions in the New England Math League competition, and four students placed in the top 18 at the state competition. We earned a School of Merit in the AMC8 international math competition with two students in the top 1% and 10 more in the top 5% (five 7th graders and five 8th graders). We were winner of the Game Round at Phillips Exeter Academy competition (40 teams, 12 from China!), with one student finishing in the top 28 on the individual round. RMS Robotics had 52 participants in the First Lego League challenge. All five teams earned a variety of awards at the Dartmouth College regional tourney, and four teams advanced to the NH State Championship. Our French students continued their stellar showing on the national French exam. Sixty-one 8th graders were ranked in the top 10 for the state of New Hampshire, and of these, 12 were ranked first, second and third in the nation. Thirty-one 7th graders were ranked in the top 10 for the state of New Hampshire, and of these, two were ranked second in the nation. Thirteen grade 6 students participated in the FLES (Foreign Language in the Elementary School) and placed in the top 10 of the nation.

Our commitment to the fine and performing arts continues to enrich the school and local community. This year, students wrote plays and performed them in an evening showcase for parents and friends. Thirty students were involved in producing a two-night run of *The Phantom Tollbooth*, which delighted audiences of all ages. This year, seven students went to NHBDA Honors Band Festival in March, and 13 Chorus and Band students were invited to the Northern District Festival in May.

Community outreach plays an important role in shaping our school program as well. The Student Council coordinated several community service activities, beginning with our annual October Haven Food Drive in which students collected more than 2,500 items. In December we participated in the Toys for Tots campaign, coordinated by the US Marine Corps. We ended the year with a fundraising dance complete with a dunk tank and a "pie in the face" contest. This year we designated the Children's Hospital at Dartmouth as the recipient of our donation, which meant that Positive Tracks matched our \$2,000 contribution. Student Council also helped with the Occom Pond party and the Hanover Easter Egg Hunt.

We continue to enjoy a close relationship with Kendal of Hanover as our students hosted teas and jazz concerts, honed writing skills and made friends via a structured correspondence with residents of Kendal in biweekly journal and poetry exchanges. Our 7th graders researched Norwich soldiers who served in the Civil War, and our 8th grade science program continues its collaborative relationship with scientists of CRREL, monitoring our own atmospheric "buoy" to record data from the Arctic. Our sustainability program continues to expand its successful composting program. We welcome all to come see us in action – it is truly a vibrant learning community!

Jim Nourse, Principal

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 13% of the 737 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 Finance Committee

Position on the Proposed Dresden School District Warrant for FY15 (2014-15)

The Dresden Finance Committee (DFC) consists of seven Hanover town residents (all appointed); including one Hanover Selectboard member representative and one Hanover School Board (HSB) member representative and seven Norwich town residents (six appointed; one elected), currently with five seats open.

The DFC's recommendation to the Dresden School Board (DSB) and School administration at the beginning of the FY15 budget development process was that the DSB adopts a budget that provides for an increase in expenditures of no more than 3.5% for the coming year, FY 2014-2015. The proposed budget for 2014-2015 falls within the guideline with a 2.74% increase in expenditures over the current year budget.

During a public meeting on January 24, 2014, the DFC voted 7 to 1 to support the proposed FY15 (2014-2015) Dresden School District budget of \$24,043,434 (Warrant Article 6). The principal role of the DFC in the school budget process is advising the towns on the budget's affordability and fiscal prudence. Given that the budget met the DFC's expenditure guidelines, the Committee supports it, notwithstanding reservations which several DFC members have about the school budget process, as articulated by the minority below.

The minority opposed the budget for several reasons. First, the budgeting process is done on a budget-to-budget basis and not an actual-to-budget basis, thus the actual results are not factored into the next budget and can require more tax dollars to be raised than necessary. Second, the budget includes the increases in compensation and benefits for the teachers related to three-year teacher's contract, which the minority did not support. Negotiating annually can keep the momentum going to bring the more generous aspects of total compensation in line with other NH school districts. Third, one-time expenditures continue to be part of the annual budget. The FY14 technology budget included approx. \$100,000 of one-time expenditures. The FY15 budget was not reduced for these one-time expenditures but instead funds a new initiative to provide chrome books for every 9th grader.

The DFC voted 7 to 1 to support Warrant Article 2 for \$225,000 to construct a softball field and erect a shelter, among other improvements. The majority supported the Article as this funding would eliminate the safety issue that currently exists at the playing field.

The minority opposes making the field improvement a separate article on the warrant, thus allowing the budget to come within the corridor, when this expenditure should be included in the operating budget.

The DFC also voted unanimously to support all the remaining Articles on the Warrant.

*Kristi Fenner, Chair, Jay Buckey, Mary Fowler, Michael Gerling,
Cheryl Lindberg, Heidi Postupack, Daryl Press, Jona Roberts, John Ruth*



*The photograph shows Anna and Ray Royce at the Five Churches Rummage Sale in Tracy Hall.
In July 2013 they finally retired from heading up the event after many years.*

Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2014-15 School Year		2012-13 Revised Budget	2012-13 Year End Actual	2013-14 Revised Budget	2013-14 Anticipated Year End	2014-15 Proposed Budget	\$ Chg	% Chg
Local Sources								
1121	District Assmt--Hanover	\$11,973,841	\$11,973,841	\$11,862,619	\$11,862,619	\$12,531,419	\$668,800	5.6%
1122	District Assmt--Norwich	6,398,727	6,398,727	6,554,065	6,554,065	6,763,887	209,822	3.2%
	Sub-Total	\$18,372,568	\$18,372,568	\$18,416,684	\$18,416,684	\$19,295,306	\$878,622	4.8%
Tuition								
1311	Parents	\$169,452	\$134,457	\$133,295	\$144,463	\$148,357	\$15,062	11.3%
1311	International Tuitions (SEVIS)	0	0	0	0	0	0	n/a
1315	Sp Ed Excess Cost Recov	47,954	45,840	47,680	47,680	51,844	4,164	8.7%
1321	In-State LEA	1,192,285	1,135,030	1,009,834	994,040	1,020,837	11,003	1.1%
1321	Hanover 6th Gr Curr Yr	1,722,116	1,722,116	1,922,484	1,922,484	1,749,201	(173,283)	-9.0%
1321	Hanover 6th Gr Prior Yr	(95,952)	(95,952)	(78,905)	(78,905)	49,794	128,699	-163.1%
1331	Out-of-State LEA	579,611	623,924	633,666	639,488	638,727	23,061	3.6%
	Sub-Total	\$3,615,466	\$3,565,415	\$3,668,054	\$3,669,250	\$3,676,760	\$8,706	0.2%
Other Local Sources								
1511	Interest Income	\$7,500	\$2,107	\$5,000	\$2,500	\$2,500	(\$2,500)	-50.0%
1710	Gate Receipts	7,000	10,005	17,000	10,000	0	(17,000)	-100.0%
1740	Athletic User Fees	145,000	145,650	155,000	145,000	145,000	(10,000)	-6.5%
1910	Rent	35,000	34,183	35,000	35,000	35,000	0	0.0%
1930	Sale of Dist Property	500	0	500	250	250	(250)	-50.0%
1931	From Hanover Town	100,000	100,000	100,000	100,000	100,000	0	0.0%
1980	Refund of Prior Year Expense	1,500	8,779	5,000	7,500	7,500	2,500	50.0%
1990	Miscellaneous	5,000	17,124	7,500	15,000	15,000	7,500	100.0%
	Sub-Total	\$301,500	\$317,848	\$325,000	\$315,250	\$305,250	(\$19,750)	-6.1%
State Sources								
3190	Other State Aid	\$0	\$0	\$0	\$0	\$0	\$0	n/a
3210	Building Aid--NH	\$543,525	\$461,111	\$518,801	\$518,801	\$494,477	(\$24,324)	-4.7%
3223	Voc Transportation--VT	5,000	15,827	10,000	15,000	15,000	5,000	50.0%
3241	Voc Tuition--NH	15,000	15,415	10,000	15,000	15,000	5,000	50.0%
3242	Voc Transportation--NH	250	0	350	250	250	(100)	-28.6%
	Sub-Total	\$563,775	\$492,353	\$539,151	\$549,051	\$524,727	(\$14,424)	-2.7%
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	2,700	2,624	3,000	2,600	2,600	(400)	-13.3%
	Sub-Total	\$2,700	\$2,624	\$3,000	\$2,600	\$2,600	(\$400)	-13.3%
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		\$22,856,009	\$22,750,808	\$22,951,889	\$22,952,935	\$23,804,643	\$852,754	3.7%
from Prior Year's Fund Balance		\$638,852	\$638,852	\$510,127	\$510,127	\$300,000	(\$210,127)	-41.2%
Total Revenues and from Fund Balance		\$23,494,861	\$23,389,660	\$23,462,016	\$23,462,962	\$24,104,643	\$642,627	2.74%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2014-15	School Year	2012-13	2012-13	2013-14	2013-14	2014-15	Budget	Budget
Func	Obj	Proposed Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
DISTRICT WIDE								
Coordinator of Volunteers								
1110	100	Salaries	8,765	8,247	14,024	14,304	9,164	(4,860) -34.7%
1110	200	Fringe Transfer In	864	1,415	1,464	1,430	(5,139)	(6,603) -451.0%
1110	400	Purch Prop Svcs	300	0	300	0	0	(300) -100.0%
1110	500	Purch Prof & Tech Svcs	200	596	200	0	0	(200) -100.0%
1110	600	Materials & Supplies	250	0	200	0	0	(200) -100.0%
1110	800	Dues	50	0	50	0	0	(50) -100.0%
1110	900	Pmnts from Districts	0	0	(5,611)	0	0	5,611 -100.0%
Function Total			10,429	10,258	10,627	15,735	4,025	(6,602) -62.1%
Computer Technician								
1120	400	Purch Prof & Tech Svcs	2,100	1,790	4,100	0	5,000	900 18.0%
1120	600	Materials & Supplies	2,000	1,945	5,000	3,500	4,500	(500) -7.1%
1120	700	Equipment	12,000	12,395	7,000	2,355	8,000	1,000 6.2%
Function Total			16,100	16,126	16,100	5,855	7,500	1,400 8.7%
SCHOOL BOARD SERVICES								
2310	100	Salaries	12,188	12,630	12,154	9,675	12,259	105 0.9%
2310	200	Payroll Tax & Benefit	985	966	982	36	1,001	19 1.9%
2310	300	Purch Prof & Tech Svcs	51,000	38,328	51,000	40,472	35,000	(16,000) -31.4%
2310	500	Other Purch Svcs	1,000	1,751	1,000	1,695	1,000	0 0.0%
2310	800	Other Objects	60,300	6,536	60,300	5,960	60,300	0 0.0%
Function Total			125,473	60,210	125,436	57,838	109,560	(15,876) -12.7%
SUPERINTENDENT SERVICES								
2320	300	Purch Prof & Tech Svcs	757,961	757,961	794,870	794,870	852,150	57,280 7.2%
Function Total			757,961	757,961	794,870	794,870	852,150	57,280 7.2%
BUILDING MAINTENANCE								
2610	100	Salaries	299,664	284,792	329,992	333,097	339,449	9,457 2.9%
2610	200	P/R Tax and Benefits	150,680	121,635	177,205	138,321	182,911	5,706 3.2%
2610	500	Other Purch Svcs	60,000	59,429	61,089	62,555	65,511	4,422 7.2%
2610	600	Supplies	1,000	1,027	800	623	1,100	300 37.5%
2610	700	Equipment	1,400	2,142	1,400	0	1,800	400 28.6%
2610	900	Other Uses	(37,000)	(37,000)	(40,000)	0	(40,000)	0 0.0%
Function Total			475,724	432,025	530,486	534,596	550,771	20,285 3.8%
DEBT SERVICE								
5100	800	Interest	1,124,713	1,124,713	1,222,889	1,222,899	1,329,426	106,537 8.7%
5100	900	Principal	2,354,211	2,354,211	2,247,521	2,247,520	2,142,144	(105,377) -4.7%
Function Total			3,478,924	3,478,924	3,470,410	3,470,419	3,471,570	1,160 0.0%
DISTRICT WIDE TOTAL			4,864,611	4,755,506	4,947,929	4,879,312	5,005,576	57,647 1.2%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT			2012-13	2012-13	2013-14	2013-14	2014-15	Budget	Budget	Budget	Budget	Budget	Budget
2014-15	School Year	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg				
Func	Obj												
<u>RICHMOND MIDDLE SCHOOL</u>													
REGULAR INSTRUCTION													
1100	110	Salaries Teacher	2,150,636	2,079,242	2,116,355	2,133,028	2,278,755	162,400	7.7%				
1100	112	Salaries Ed Asst	80,200	77,482	79,060	81,270	71,741	(7,319)	-9.3%				
1100	114	Substitutes	30,000	28,908	30,000	6,683	30,000	0	0.0%				
1100	115	Tutors & Suboptical	32,374	0	2,000	0	2,000	0	0.0%				
1100	200	Payroll Tax & Benefit	834,181	683,322	788,023	742,724	860,725	72,702	9.2%				
1100	300	Purch Prof'l & Tech Svcs	2,810	1,918	4,515	2,426	2,500	(2,015)	-44.6%				
1100	400	Purch Prop Svcs	30,430	27,147	31,330	20,057	29,445	(1,885)	-6.0%				
1100	600	Supplies	65,183	66,659	70,102	35,259	62,435	(7,667)	-10.9%				
1100	700	Property	11,110	10,148	21,030	6,622	21,250	220	1.0%				
1100	800	Other Objects	665	663	450	175	450	0	0.0%				
1100	900	Other Uses	0	0	0	0	0	0	n/a				
Function Total			3,237,589	2,973,489	3,142,865	3,028,243	3,359,301	216,436	6.9%				
TECHNOLOGY													
1120	100	Salaries	45,147	46,467	47,356	0	43,265	(4,091)	-8.6%				
1120	200	Payroll Tax & Benefit	34,853	13,685	15,517	0	22,610	7,093	45.7%				
1120	400	Purch Prop Svcs	6,993	7,163	24,873	17,238	35,907	11,034	44.4%				
1120	600	Supplies	10,540	10,226	14,400	6,739	13,650	(750)	-5.2%				
1120	700	Property	86,165	104,485	112,480	83,824	54,250	(58,230)	-51.8%				
Function Total			183,698	182,036	214,626	117,801	169,682	(44,944)	-20.9%				
SPECIAL EDUCATION													
1200	110	Salaries--Teacher	384,847	394,277	394,919	375,844	408,507	13,588	3.4%				
1200	112	Salaries--Ed Asst	272,768	306,708	282,923	332,648	408,684	125,761	44.5%				
1200	115	Tutors	1,000	0	1,000	0	1,000	0	0.0%				
1200	200	Payroll Tax & Benefit	354,411	421,490	432,284	418,688	504,818	72,534	16.8%				
1200	300	Purch Prof'l & Tech Svcs	30,200	48,680	51,500	12,837	11,300	(40,200)	-78.1%				
1200	400	Purch Prop Svcs	0	0	250	0	135	(115)	-46.0%				
1200	500	Other Purch Svcs	0	0	3,000	0	2,770	(230)	-7.7%				
1200	600	Supplies	4,530	3,503	4,891	1,801	4,900	9	0.2%				
1200	700	Property	1,500	2,876	1,975	338	1,605	(370)	-18.7%				
Function Total			1,049,254	1,177,534	1,172,742	1,142,106	1,343,719	170,977	14.6%				
CO-CURRICULAR													
1420	100	Salaries	20,175	14,360	20,385	10,150	18,600	(1,785)	-8.8%				
1420	200	Payroll Tax & Benefit	1,705	1,558	1,722	570	1,757	35	2.0%				
1420	300	Purch Prof'l & Tech Svcs	6,500	5,665	5,005	2,751	5,380	375	7.5%				
Function Total			28,380	21,583	27,112	13,471	25,737	(1,375)	-5.1%				
GUIDANCE													
2120	100	Salaries	159,994	128,855	134,289	133,780	141,872	7,583	5.6%				
2120	200	Payroll Tax & Benefit	63,771	48,071	54,757	52,914	56,943	2,186	4.0%				
2120	600	Supplies	600	124	600	123	600	0	0.0%				
Function Total			224,365	177,050	189,646	186,817	199,415	9,769	5.2%				
HEALTH SERVICES													
2134	100	Salaries	55,930	55,720	59,142	58,906	62,412	3,270	5.5%				
2134	200	Payroll Tax & Benefit	33,396	32,896	36,257	35,941	37,848	1,589	4.4%				
2134	300	Purch Prof'l & Tech Svcs	500	853	500	0	500	0	0.0%				
2134	400	Purch Prop Svcs	0	0	105	0	105	0	0.0%				
2134	600	Supplies/Prof Dues	2,380	2,374	2,480	1,943	2,480	0	0.0%				
2134	700	Equipment	0	0	0	0	0	0	n/a				
2134	800	Dues	100	100	125	0	125	0	0.0%				
Function Total			92,306	91,942	98,609	96,790	103,488	4,859	4.9%				

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget		
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/	% Chg	
Func	Obj	Proposed Budget					(Decrease)		
CURRICULUM DEVELOPMENT									
2212	300	Purch Prof & Tech Svcs	5,000	3,311	5,000	438	5,000	0	0.0%
		<i>Function Total</i>	5,000	3,311	5,000	438	5,000	0	0.0%
STAFF DEVELOPMENT									
2213	100	Salaries	1,500	5,224	1,500	2,405	1,500	0	0.0%
2213	200	P/R Tax and Benefits	85,515	79,958	62,886	27,293	63,724	838	1.3%
		<i>Function Total</i>	87,015	85,182	64,386	29,698	65,224	838	1.3%
MEDIA (Library)									
2221	100	Salaries	80,632	79,572	85,188	84,034	88,251	3,063	3.6%
2221	200	Payroll Tax & Benefit	20,734	18,736	21,655	20,625	22,827	1,172	5.4%
2221	400	Purch Prop Svcs	395	395	600	425	4,342	3,742	623.7%
2221	500	Other Purch Svcs	1,580	1,533	2,000	500	1,200	(600)	-40.0%
2221	600	Supplies	23,540	22,633	25,800	15,775	24,800	(1,000)	-3.9%
2221	700	Property	9,635	9,593	5,750	4,043	3,860	(1,890)	-32.9%
		<i>Function Total</i>	136,536	132,462	140,993	125,408	145,280	4,287	3.0%
SCHOOL ADMINISTRATION									
2410	100	Salaries	271,096	274,286	279,020	286,496	283,900	4,880	1.7%
2410	200	Payroll Tax & Benefit	311,517	336,450	272,001	303,374	232,433	(39,568)	-14.5%
2410	300	Purch Prof & Tech Svcs	7,645	5,017	11,850	2,229	11,340	(510)	-4.3%
2410	400	Purch Prop Svcs	275	273	1,000	670	1,000	0	0.0%
2410	500	Other Purch Svcs	15,310	14,172	20,500	10,437	19,500	(1,000)	-4.9%
2410	600	Supplies	3,410	2,928	3,850	1,367	3,850	0	0.0%
2410	800	Other Objects	800	800	800	795	800	0	0.0%
		<i>Function Total</i>	610,053	633,927	589,021	605,368	552,823	(36,198)	-6.1%
BUILDING MAINTENANCE									
2610	400	Purch Prop Svcs	39,570	49,895	45,850	41,749	54,900	9,050	19.7%
2610	600	Supplies	11,980	6,846	13,100	7,825	12,000	(1,100)	-8.4%
2610	700	Property	1,000	422	2,000	583	1,500	(500)	-25.0%
2610	800	Other Objects	50	0	0	0	50	50	n/a
		<i>Function Total</i>	52,600	57,163	60,950	50,257	68,450	7,500	12.3%
CUSTODIAL SERVICES									
2620	100	Salaries	207,593	206,852	216,322	212,163	221,625	5,303	2.5%
2620	200	P/R Tax and Benefits	100,607	89,971	102,381	96,675	105,920	3,539	3.5%
2620	400	Purch Prop Svcs	10,700	7,550	9,100	6,923	6,600	(500)	-5.5%
2620	500	Other Purch Svcs	0	0	0	0	0	0	n/a
2620	600	Supplies	106,550	84,978	93,370	82,423	95,755	2,385	2.6%
2620	700	Property	1,600	12,996	4,600	362	2,000	(2,600)	-56.5%
		<i>Function Total</i>	427,050	402,347	425,773	399,150	433,900	8,127	1.9%
GROUNDS MAINTENANCE									
2630	400	Purch Prop Svcs	40,484	37,871	41,483	36,230	41,109	(374)	-0.9%
2630	600	Supplies	500	0	500	125	500	0	0.0%
		<i>Function Total</i>	40,984	37,871	41,983	36,355	41,609	(374)	-0.9%
STUDENT TRANSPORTATION									
2700	500	Other Purch Svcs	5,400	5,236	5,400	5,556	5,750	350	6.5%
		<i>Function Total</i>	5,400	5,236	5,400	5,556	5,750	350	6.5%
SPECIAL ED TRANSPORTATION									
2722	500	Other Purch Svcs	22,000	2,983	9,500	2,565	0	(9,500)	-100.0%
		<i>Function Total</i>	22,000	2,983	9,500	2,565	0	(9,500)	-100.0%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT 2014-15 School Year			2012-13 Budget	2012-13 Actual	2013-14 Budget	2013-14 Exp'd & Enc'd	2014-15 Proposed Budget	Budget Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget							
FIELD TRIPS									
2725	500	Other Purch Svcs	2,840	1,803	4,975	118	4,195	(780)	-15.7%
Function Total			2,840	1,803	4,975	118	4,195	(780)	-15.7%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	12,360	38,313	3,800	242	7,000	3,200	84.2%
Function Total			12,360	38,313	3,800	242	7,000	3,200	84.2%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	1,940	17,469	8,200	2,349	10,200	2,000	24.4%
Function Total			1,940	17,469	8,200	2,349	10,200	2,000	24.4%
INTERFUND TRANSFER OUT									
5221	0	Other Objects	15,000	11,915	15,000	17,491	15,000	0	0.0%
Function Total			15,000	11,915	15,000	17,491	15,000	0	0.0%
RICHMOND MIDDLE SCHOOL TOTAL			6,234,370	6,055,618	6,220,581	5,860,225	6,595,753	335,172	5.4%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget		
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
Func	Obj	Proposed Budget							
HANOVER HIGH SCHOOL									
REGULAR INSTRUCTION									
1100	110	Salaries—Teacher	3,936,629	3,921,480	3,984,219	3,926,583	4,041,173	56,954	1.4%
1100	112	Salaries—Ed Assts	237,455	240,051	200,205	238,363	215,206	15,001	7.5%
1100	114	Substitutes	28,500	44,555	28,500	14,013	28,500	0	0.0%
1100	115	Tutors/Other	43,438	25,460	25,971	10,528	19,142	(6,829)	-26.3%
1100	200	Payroll Tax & Benefit	1,499,936	1,410,167	1,563,198	1,457,358	1,507,506	(55,692)	-3.6%
1100	300	Purch Prof & Tech Svcs	6,860	5,844	7,825	3,545	7,925	100	1.3%
1100	400	Purch Prop Svcs	50,545	36,108	65,242	41,716	62,766	(2,476)	-3.8%
1100	500	Other Purch Svcs	1,550	1,402	1,550	0	1,550	0	0.0%
1100	600	Supplies	126,546	119,696	141,817	57,985	140,853	(964)	-0.7%
1100	700	Property	21,845	32,320	32,885	17,792	37,165	4,280	13.0%
1100	800	Other Objects	13,520	9,669	14,355	2,047	15,375	1,020	7.1%
		Function Total	5,966,824	5,846,753	6,065,767	5,769,329	6,077,161	11,394	0.2%
TECHNOLOGY									
1120	100	Salaries	45,147	47,611	51,594	0	49,945	(1,649)	-3.2%
1120	200	Payroll Tax & Benefit	37,353	22,241	26,394	0	25,476	(918)	-3.5%
1120	400	Purch Prop Svcs	0	0	3,000	0	5,600	2,600	86.7%
1120	700	Equipment	0	0	115,986	0	104,000	(11,986)	-10.3%
		Function Total	82,500	69,852	196,974	0	185,021	(11,953)	-6.1%
SPECIAL EDUCATION									
1200	100	Salaries—Teachers	579,556	544,947	563,991	560,876	588,591	24,600	4.4%
1200	100	Salaries—Ed Assts	352,706	313,315	298,142	297,469	375,371	77,229	25.9%
1200	200	Payroll Tax & Benefit	474,168	398,462	429,581	406,281	451,215	21,634	5.0%
1200	300	Purch Prof & Tech Svcs	97,090	75,394	79,700	14,622	90,495	10,795	13.5%
1200	400	Purch Prop Svcs	0	150	400	0	400	0	0.0%
1200	500	Other Purch Svcs	75	72	5,940	3,490	4,700	(1,240)	-20.9%
1200	600	Supplies	14,375	13,400	10,290	4,894	11,100	810	7.9%
		Function Total	1,517,970	1,345,728	1,388,044	1,287,341	1,521,872	133,828	9.6%
ENGLISH AS A SECOND LANGUAGE									
1260	100	Salaries	11,790	11,790	12,483	12,483	13,198	715	5.7%
1260	200	Payroll Tax & Benefit	5,423	4,220	5,884	5,629	8,715	2,831	48.1%
		Function Total	17,213	16,010	18,367	18,112	21,913	3,546	19.3%
VOCATIONAL PROGRAM									
1300	500	Other Purch Svcs	50,000	33,899	33,898	53,242	56,000	22,102	65.2%
		Function Total	50,000	33,899	33,898	53,242	56,000	22,102	65.2%
ATHLETICS									
1410	100	Salaries	331,054	332,643	353,182	225,967	357,057	3,875	1.1%
1410	200	P/R Tax and Benefits	83,805	96,479	90,479	87,982	96,368	5,889	6.5%
1410	300	Purch Prof & Tech Svcs	1,500	1,500	1,500	400	1,500	0	0.0%
1410	400	Purch Prop Svcs	138,527	152,498	153,821	133,753	156,075	4,254	2.8%
1410	500	Other Purch Svcs	2,700	2,582	3,000	1,478	3,000	0	0.0%
1410	600	Supplies	12,230	10,543	13,930	5,848	14,555	625	4.5%
1410	700	Property	26,505	29,346	34,761	14,535	35,742	981	2.8%
1410	800	Other Objects	3,875	3,875	4,980	4,885	5,180	200	4.0%
		Function Total	600,196	629,466	655,653	474,829	671,477	15,824	2.4%
CO-CURRICULAR									
1420	100	Salaries	51,698	49,834	55,862	31,776	63,870	8,008	14.3%
1420	200	Payroll Tax & Benefit	4,103	4,783	4,592	3,260	5,611	1,019	22.2%
1420	300	Purch Prof & Tech Svcs	12,590	12,590	12,970	12,970	12,970	0	0.0%
		Function Total	68,389	67,206	73,424	48,006	82,451	3,027	12.3%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2012-13	2012-13	2013-14	2013-14	2014-15	Budget		
2014-15	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed	Increase/	% Chg	
Func	Obj	Proposed Budget		Budget		Budget	(Decrease)		
GUIDANCE									
2120	100	Salaries	549,254	534,247	546,558	554,644	559,903	13,345	2.4%
2120	200	Payroll Tax & Benefit	224,938	236,156	263,963	256,778	265,283	1,320	0.5%
2120	300	Purch Prof & Tech Svcs	0	0	0	0	2,250	2,250	n/a
2120	400	Purch Prop Svcs	180	198	250	216	225	(25)	-10.0%
2120	500	Other Purch Svcs	4,554	4,023	4,225	2,178	4,250	25	0.6%
2120	600	Supplies	6,970	6,967	6,470	3,331	7,470	1,000	15.5%
2120	800	Other Objects	225	225	280	115	280	0	0.0%
		Function Total	786,121	781,816	821,746	817,263	839,661	17,915	2.2%
HEALTH SERVICES									
2134	100	Salaries	73,612	66,219	67,471	68,531	70,148	2,677	4.0%
2134	200	Payroll Tax & Benefit	10,065	8,044	8,448	7,626	8,757	309	3.7%
2134	300	Purch Prof & Tech Svcs	1,360	1,443	1,360	0	1,360	0	0.0%
2134	400	Purch Prop Svcs	100	60	175	0	175	0	0.0%
2134	600	Supplies	2,383	2,726	3,655	926	5,335	1,680	46.0%
2134	700	Property	0	399	0	0	0	0	n/a
2134	800	Other Objects	125	0	125	0	175	50	40.0%
		Function Total	87,645	78,891	81,234	77,084	85,950	4,716	5.8%
CURRICULUM DEVELOPMENT									
2212	300	Purch Prof & Tech Svcs	3,000	0	3,000	5,182	3,000	0	0.0%
		Function Total	3,000	0	3,000	5,182	3,000	0	0.0%
STAFF DEVELOPMENT									
2213	100	Salaries	5,500	5,715	5,500	1,405	5,500	0	0.0%
2213	200	P/R Tax and Benefits	118,037	89,938	92,134	40,221	92,603	469	0.5%
		Function Total	123,537	95,653	97,634	41,626	98,103	469	0.5%
DRESDEN PLAN									
2214	100	Salaries	7,245	0	7,245	7,165	7,245	0	0.0%
2214	200	Payroll Tax & Benefit	0	0	0	668	0	0	n/a
		Function Total	7,245	0	7,245	8,033	7,245	0	0.0%
MEDIA (Library)									
2221	100	Salaries	128,854	131,944	136,793	134,320	145,493	8,700	6.4%
2221	200	Payroll Tax & Benefit	30,723	42,234	31,874	62,954	70,190	38,316	120.2%
2221	400	Purch Prop Svcs	4,690	6,686	5,000	1,891	6,000	1,000	20.0%
2221	500	Other Purch Svcs	3,750	3,745	4,500	597	3,000	(1,500)	-33.3%
2221	600	Supplies	52,160	52,096	51,200	30,385	55,450	4,250	8.3%
2221	700	Property	122,566	136,526	25,750	19,118	16,000	(9,750)	-37.9%
2221	800	Other Objects	720	716	840	639	740	(100)	-11.9%
		Function Total	343,463	373,845	255,957	249,903	296,873	40,916	16.0%
SCHOOL ADMINISTRATION									
2410	100	Salaries	606,684	604,434	613,648	622,937	637,309	23,661	3.9%
2410	200	Payroll Tax & Benefit	622,932	582,686	704,002	720,837	648,573	(55,429)	-7.9%
2410	300	Purch Prof & Tech Svcs	22,455	21,113	3,980	1,988	3,010	(970)	-24.4%
2410	400	Purch Prop Svcs	6,660	5,643	8,000	4,152	9,420	1,420	17.8%
2410	500	Other Purch Svcs	49,360	46,454	48,970	31,752	48,450	480	1.0%
2410	600	Supplies	20,005	18,891	20,160	3,038	22,410	2,250	11.2%
2410	700	Equipment	1,730	0	0	0	0	0	0.0%
2410	800	Other Objects	4,960	4,928	4,810	4,804	5,000	190	4.0%
		Function Total	1,334,786	1,284,149	1,403,570	1,389,307	1,375,172	(28,398)	-2.0%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT				2013-14		2014-15	Budget		
2014-15	School Year	2012-13	2012-13	2013-14	2013-14	2014-15	Increase/		
Func	Obj	Proposed Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	(Decrease)	% Chg	
BUILDING MAINTENANCE									
2610	400	Purch Prop Svcs	48,155	45,479	48,600	32,408	-47,350	(1,250)	-2.6%
2610	600	Supplies	19,090	19,227	21,000	19,219	20,400	(600)	-2.9%
2610	700	Property	1,000	785	2,800	1,446	1,400	(1,400)	-50.0%
2610	800	Other Objects	0	0	0	0	0	0	n/a
Function Total			68,245	65,491	72,400	53,073	69,150	(3,250)	-4.5%
CUSTODIAL SERVICES									
2620	100	Salaries	363,139	372,443	373,124	347,315	375,376	2,252	0.6%
2620	200	P/R Tax and Benefits	169,607	147,063	169,836	145,356	169,339	(497)	-0.3%
2620	400	Purch Prop Svcs	18,500	17,674	19,000	12,002	19,000	0	0.0%
2620	500	Other Purch Svcs	300	131	0	0	300	300	n/a
2620	600	Supplies	189,190	189,228	186,800	170,477	196,700	9,400	5.0%
2620	700	Property	2,000	13,867	6,200	2,568	2,050	(4,150)	-66.9%
Function Total			742,736	740,406	754,960	677,717	762,265	7,305	1.0%
GROUNDNS MAINTENANCE									
2630	400	Purch Prop Svcs	126,963	122,223	124,963	127,066	126,202	1,239	1.0%
2630	600	Supplies	1,600	873	1,200	473	1,600	400	33.3%
2630	700	Property	600	475	600	0	600	0	0.0%
Function Total			129,163	123,571	126,763	127,540	128,402	1,639	1.3%
SPECIAL ED TRANSPORTATION									
2722	500	Other Purch Svcs	0	3,503	0	63	5,400	5,400	n/a
Function Total			0	3,503	0	63	5,400	5,400	n/a
VOCATIONAL TRANSPORTATION									
2723	500	Other Purch Svcs	19,000	22,058	19,000	20,416	20,283	1,283	6.8%
Function Total			19,000	22,058	19,000	20,416	20,283	1,283	6.8%
ATHLETIC TRANSPORTATION									
2724	500	Other Purch Svcs	116,670	124,453	141,780	47,584	144,890	2,910	2.1%
Function Total			116,670	124,453	141,780	47,584	144,890	2,910	2.1%
FIELD TRIPS									
2725	500	Other Purch Svcs	16,020	13,365	18,290	3,545	21,225	2,935	16.0%
Function Total			16,020	13,365	18,290	3,545	21,225	2,935	16.0%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	14,700	28,260	15,900	19,168	13,600	(2,300)	-14.5%
Function Total			14,700	28,260	15,900	19,168	13,600	(2,300)	-14.5%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	20,300	29,694	20,900	17,969	29,400	8,500	40.7%
Function Total			20,300	29,694	20,900	17,969	29,400	8,500	40.7%
INTERFUND TRANSFER OUT									
5221		Other Objects	30,000	26,825	21,000	37,576	27,000	6,000	28.6%
Function Total			30,000	26,825	21,000	37,576	27,000	6,000	28.6%
HIGH SCHOOL TOTAL			12,145,723	11,890,993	12,293,506	11,244,507	12,543,314	261,761	2.1%
DISTRICT TOTAL			23,244,704	22,612,116	23,462,016	21,984,045	24,104,643	842,627	2.7%



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 the aggregate remaining fund information of the Dresden School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Dresden School District as of June 30, 2013, and the respective changes in financial position, and the respective budgetary comparison for the general fund and the major grants fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Management's Discussion and Analysis

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 32) 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

*Dresden School District
Independent Auditor's Report*

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.

Emphasis of Matter – Supplementary 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 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 15, 2014

*Blodzik & Sanderson
Professional Association*

EXHIBIT C-1
DRESDEN SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2013

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 791,268	\$ -	\$ 13,819	\$ 805,087
Receivables:				
Accounts	6,437	-	11,932	18,369
Intergovernmental	93,234	83,928	176	177,338
Interfund	86,036	-	-	86,036
Prepaid items	5,062	-	-	5,062
Total assets	\$ 982,037	\$ 83,928	\$ 25,927	\$ 1,091,892
LIABILITIES				
Accounts payable	\$ 159,973	\$ -	\$ 11,540	\$ 171,513
Accrued salaries and benefits	28,915	-	-	28,915
Interfund payable	-	83,928	2,108	86,036
Total liabilities	188,888	83,928	13,648	286,464
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - donations	3,000	-	-	3,000
FUND BALANCES (DEFICIT)				
Nonspendable	5,062	-	-	5,062
Restricted	66,002	-	12,392	78,394
Committed	56,125	-	10,556	66,681
Assigned	58,222	-	-	58,222
Unassigned	604,738	-	(10,669)	594,069
Total fund balances	790,149	-	12,279	802,428
Total liabilities, deferred inflows of resources, and fund balances	\$ 982,037	\$ 83,928	\$ 25,927	\$ 1,091,892

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, 2013

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 18,372,568	\$ -	\$ -	\$ 18,372,568
Other local	4,029,443	-	499,088	4,528,531
State	574,767	-	1,042	575,809
Federal	2,624	245,254	969	248,847
Total revenues	<u>22,979,402</u>	<u>245,254</u>	<u>501,099</u>	<u>23,725,755</u>
EXPENDITURES				
Current:				
Instruction	12,662,466	245,254	11,558	12,939,278
Support services:				
Student	1,130,885	-	-	1,130,885
Instructional staff	684,491	-	-	684,491
General administration	60,210	-	-	60,210
Executive administration	757,961	-	-	757,961
School administration	1,922,128	-	-	1,922,128
Operation and maintenance of plant	1,858,027	-	-	1,858,027
Student transportation	173,401	-	-	173,401
Noninstructional services	-	-	544,191	544,191
Debt service:				
Principal	2,354,211	-	-	2,354,211
Interest	1,124,713	-	-	1,124,713
Facilities acquisition and construction	66,070	-	-	66,070
Total expenditures	<u>22,794,563</u>	<u>245,254</u>	<u>575,749</u>	<u>23,615,566</u>
Excess (deficiency) of revenues over (under) expenditures	<u>184,839</u>	<u>-</u>	<u>(74,650)</u>	<u>110,189</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	38,740	38,740
Transfers out	(38,740)	-	-	(38,740)
Capital lease	129,289	-	-	129,289
Total other financing sources (uses)	<u>90,549</u>	<u>-</u>	<u>38,740</u>	<u>129,289</u>
Ner change in fund balances	275,388	-	(35,910)	239,478
Fund balances, beginning, as restated (see Note 12)	511,761	-	48,189	562,950
Fund balances, ending	<u>\$ 790,149</u>	<u>\$ -</u>	<u>\$ 12,279</u>	<u>\$ 802,428</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, 2013

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 18,372,568	\$ 18,372,568	\$ -
Other local sources:			
Tuition	3,615,466	3,565,415	(50,051)
Investment earnings	7,500	2,108	(5,392)
Student activities	248,646	252,300	3,654
Rentals	42,000	34,183	(7,817)
Miscellaneous	129,232	175,437	46,205
Total from other local sources	<u>4,042,844</u>	<u>4,029,443</u>	<u>(13,401)</u>
State sources:			
School building aid	543,525	543,525	-
Vocational aid	20,250	31,242	10,992
Total from state sources	<u>563,775</u>	<u>574,767</u>	<u>10,992</u>
Federal sources:			
Other	2,700	2,624	(76)
Total revenues	22,981,887	<u>\$ 22,979,402</u>	<u>\$ (2,485)</u>
Use of fund balance to reduce school district assessment	388,695		
Total revenues and use of fund balance	<u>\$ 23,370,582</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, 2013*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 1,759	\$ 9,502,405	\$ 9,116,973	\$ -	\$ 387,191
Special programs	-	2,583,602	2,537,889	3,875	41,838
Vocational programs	-	50,000	33,898	-	16,102
Adult and community programs	-	817,293	844,417	-	(27,124)
Total instruction	<u>1,759</u>	<u>12,953,300</u>	<u>12,533,177</u>	<u>3,875</u>	<u>418,007</u>
Support services:					
Student	-	1,189,442	1,130,885	-	58,557
Instructional staff	-	695,936	684,491	6,359	5,086
General administration	-	125,473	60,210	-	65,263
Executive administration	-	757,961	757,961	-	-
School administration	800	1,954,219	1,922,128	-	32,891
Operation and maintenance of plant	3,650	1,937,102	1,858,027	323	82,402
Student transportation	-	186,025	173,401	-	12,624
Total support services	<u>4,450</u>	<u>6,846,158</u>	<u>6,587,103</u>	<u>6,682</u>	<u>256,823</u>
Debt service:					
Principal of long-term debt	-	2,354,211	2,354,211	-	-
Interest on long-term debt	-	1,124,713	1,124,713	-	-
Total debt service	<u>-</u>	<u>3,478,924</u>	<u>3,478,924</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>4,000</u>	<u>47,200</u>	<u>66,070</u>	<u>47,665</u>	<u>(62,535)</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>45,000</u>	<u>38,740</u>	<u>-</u>	<u>6,260</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 10,209</u>	<u>\$ 23,370,582</u>	<u>\$ 22,704,014</u>	<u>\$ 58,222</u>	<u>\$ 618,555</u>

SCHEDULE 3
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

Unassigned fund balance, beginning		\$ 376,573
Changes:		
Unassigned fund balance used to reduce school district assessment		(388,695)
2012-2013 Budget summary:		
Revenue surplus (Schedule 1)	\$ (2,485)	
Unexpended balance of appropriations (Schedule 2)	<u>618,555</u>	
2012-2013 Budget surplus		616,070
Decrease in nonspendable fund balance		13,032
Increase in restricted fund balance		<u>(12,242)</u>
Unassigned fund balance, ending		<u>\$ 604,738</u>

Hanover High School
Class of 2013

- Addante, Ricardo A.
- Alexander, Giulia R.
- Alibozek, Rachel Ann
- Anderson, Joel
- Andrews, Dashiell
- Augustinowicz, Lisa L.
- Austin-Washburn, Elise
- Bardos, Aidan Lorraine
- Bartels, Sophia M.
- Barth, Brendan W.*
- Beach, Matthew B.
- Beaubien, Jean-Luc C.
- Bedford, Hannah P.
- Bedford, Monica W.**
- Berger, Aurora
- Bergeron, Augustina
- Boillotat, Jenna D.
- Bowen, Nicholas Terry
- Bradley, Katherine E.**
- Brighton, Elizabeth M.
- Brisson, Chloe L.
- Bristol, Genevieve W.
- Brooks, Sawyer W.
- Brown, Alex R.
- Brown, James Sinclair
- Burriss, Samuel A.
- Butler, Henry R.
- Carsey, Gary Wayne
- Chen, Katherine Y.*
- Chobanian, Anna M.
- Choukas, Nathaniel R.
- Coates, Matthew G.
- Comstock, Kendra M.
- Cornell, Maxwell E.
- Couture, Matthew Robert
- Coyle, Jacqueline M.
- Cravero, Joseph M.
- Cutting, Jesse Smith
- D'Orsi, Nicholas V.
- Daniels, Alexis J.
- Danna, Morgan P.**
- Davis, Richard
- DeLucia, William L.
- Demarest, Ethan Barnes
- Denton, Bethany Ying
- DeRoy, Christian E.
- Dietz, Eloise Rose*
- Donnelly, Elizabeth F.
- Dunfey, Edward R.
- Dwinell, Harry James
- Estes, Zachary Hayden
- Fall, Sarah R.
- Farr, Ryan D.
- Finley, Samuel R.
- Fleming-Steinberg, Isaac
- Foster, Aset
- Gallimore, Sarah E.
- Gantrish, Liam W.
- Gardner, Parker T.*
- Gaudet, Kelly E.
- Gehlbach, John*
- Glenshaw, Hannah
- Goss, Parker Russell
- Gow, Elizabeth H.
- Greenwood, Drake D.
- Grussing, Margaret D.
- Haas, Elizabeth Ann*
- Hanley, Allison E.**
- Harris, Cole E.
- Harris, Martin A.
- Hayes, Benjamin W.
- Higgins, John L.M.
- Himmelstein, Joshua D.
- Hoehn, Alexander Karl
- Hum-Hyder, Thomas J.
- Hurford, Paul T.**
- Irwin, Katherine R.
- Jayanti, Siddhartha V.**
- Jin, Matthew G.*
- Jodoin, Jamison P.
- Johnson, Hannah M.
- Keating, Carl M.
- Kehler, Mira Carol
- Kenkel, Jonathan K.
- Kittredge, Alyssa Perry
- Kuehlert, Niels Torben
- LaCrosse, Carter G.*
- Lacy, Suriya D.
- Lahr-Pastor, Katerina
- Lan, Eric
- LaPoint, Jacob M.
- LaRock, Addison
- Licciardi, Olivia L.
- Little, John W.
- Lubrano, Georgia W.
- Lyons, Gwynn G.*
- MacMillen, Dewey Lorin**
- Manning, Benjamin**
- Martin, Joshua M.

Hanover High School
Class of 2013

- | | | |
|-------------------------|------------------------------|----------------------------|
| McGowan, Kalin** | Rollins, Atticus B. | Vincelette, Katherine E. |
| Mellert, Samuel B. | • Rothwell-Ferraris, Cyrus | Vogt, Lydia |
| • Menard, Katrina A. | • Sabatelle III, Robert C.** | • Voigt, George A. |
| • Merrens, Samuel J. | Salvatoriello, Mary A. | Walker, Safiya I.** |
| • Miller, Ellen M. | Sayles, Gregory B. | Webster, Emma K. |
| • Mills, Grey S. | Schwartz, Erica S.* | Weiss, Jessica T.* |
| Minelli, Kelli M.** | Seaman, Eleanor C. | Wetmore, Jenevra Ann* |
| Montgomery, James I. | Serat, Simone* | White, Augustas T. |
| Morrison, Brett N. | Siegel, Jacob William* | White, David G. |
| Mott, Sophie Cynthia | Siegel, Raina D. | Wilcox, Oren F.** |
| Mueller, Christian D. | • Simpson, Hunter B. | Wild, Robert G. |
| • Mullen, Nicholas John | Singh, Harangad | Williams, Alexis C. |
| Murphy, Joseph | Slayton, Daniel Gregory | • Williams, Noah N.* |
| • Neumann, Kyle August | Smith, Elizabeth S. | Wilson, Daniel Laurence** |
| Nichols, Timothy Ryan | Smith, Hannah C. | Winer, Molly Elizabeth |
| Noonan, Claudia L. | Smith, Ian Magan | • Yesman, Rain |
| • Northrup, Samantha N. | Sobel, Hannah R. | • Young, Hayden A. |
| Obbard, Theodore L. | • Spalding, Megan E. | Yu, Shuo** |
| • O'Leary, Matthew P. | • Stadler, Henry M. | Yukica, Joseph M. |
| O'Rourke, Ryan D. | Steiner, Vaughan M. | Zeng, Jiade |
| Oseid, Eric A. | • Stephenson, Rita S.** | Zerphy, Oliva Crow* |
| • Osheyack, Daniel | Stone, Casimir Mitchell | Zhang, Ziqi |
| Pentland, Lilian | • Strohbahn, Ian A. | |
| Pike, James T. | • Subbiah, Melanie S.* | * <i>Magna cum Laude</i> |
| Piper, Duncan J.* | Taylor, Austin Marshall | ** <i>Maxima cum Laude</i> |
| Psomas, Anastasia H. | Taylor, Zachary A. | • Norwich resident |
| Pult, Athena T.** | Thompson, Anne C. | |
| • Quijano, Nicholas E. | Tosteson, Helen A.** | |
| Ray, Laura Taylor | • Trautlein, Sarah C. | |
| Reid, Graham H. | Turkington, Simon C.* | |
| • Richardson, Galen | Uryase, Craig | |
| Rogers, Ethan B. | Valentine, Halli R. | |
| Rollenhagen, Aline | van Leer, Samantha G.** | |

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	www.norwich.vt.us

Office Hours / Contacts

Assessor/Listers, 8-11am Mon.; 8am-12pm Tues.-Friday. . . . .	.649-1419 x 110
Finance Office, 8:30am-4:30pm M-F .....	.649-1419 x 105
Fire District, 8:30am-4:00pm M-F (<i>appt. recommended</i>) .....	.649-3474
Norwich Public Library .....	.649-1184
1 to 8pm Mon.; 10am-5:30pm Tues., Wed. and Fri.	
10am-8pm Thurs.; 10am-3pm Sat.	
Public Works .....	.649-2209
Recreation Director .....	.649-1419 x 109
Town Clerk, 8:30am-4:30pm M-F .....	.649-1419 x 103
Town Manager, 8:30am-4:30pm M-F .....	.649-1419 x 102
Manager Assistant .....	.649-1419 x 101
Town Treasurer, <i>by appointment</i> .....	.649-1678
Transfer Station & Recycling Center, 8am-4:45pm Wed. and Sat. .	.649-1192
Planning Director/Zoning Admin., 8:30am-4:30pm M-F ..	.649-1419 x 107

Meeting Schedules

(at Tracy Hall unless otherwise noted. Please note that meeting dates and times may change.)

Conservation Commission	3rd Tuesday at 7:00pm
Development Review Board	1st and 3rd Thursdays at 7:00pm
Dresden School Board (<i>at Hanover High School Library</i>) .	4th Tuesday at 7:00pm
Fire Department Training (<i>at Fire Department</i>) . .	2nd Monday at 6:30pm
Drill Night	3rd Monday at 6:30pm
FAST Squad Training	1st Monday at 6:30pm
Land Management Council	3rd Wednesday at 6:30pm
Norwich Energy Committee	4th Tuesday at 7:00pm
Norwich School Board (<i>at Marion Cross School Library</i>) .	1st Wednesday at 7:00pm
Norwich Public Library Board of Trustees (<i>at Library</i>)	3rd Thursday at 7:00pm
Planning Commission	2nd and 4th Thursdays at 7:00pm
Prudential Committee/Fire District	3rd Monday at 5:30pm
Recreation Council	2nd Wednesday at 7:00pm
Selectboard	2nd and 4th Wednesdays at 6:30pm
Trails Committee (<i>at Norwich Historical Society</i>) . .	1st Wednesday at 7:00pm
Upper Valley Trails Alliance (<i>at Howe Library</i>) . .	2nd Wednesday at 5:30pm

General Information

Access from Highways: A written permit is required for any new or changed access from a property to a state- or Town road. A permit is also required if the use of a private road is changed, e.g., logging road changed to a residential driveway. Permit applications are available from the Town Clerk or Zoning office and should be submitted to the Norwich Zoning Administrator.

Zoning and Building Permits: No building construction or land development may commence, and no land or structure may be devoted to a new or changed use within the Town without a permit issued by the Norwich Zoning Administrator. Any business carried on within the home requires either a Home Occupation Permit or a conditional-use approval by the Development Review Board (DRB). All subdivisions require approval from the DRB.

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 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 each, \$40 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 \$8 for a neutered male or spayed female, \$10 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
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Norwich, VT 05055

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Dresden District Meeting
7pm Thursday, February 27, 2014
Richmond Middle School Gymnasium

Norwich Town Meeting
7pm Monday, March 3, 2014
Tracy Hall

Voting Hours
7am to 7pm Tuesday, March 4, 2014
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*