

Town of Norwich  
FY23 Proposed Expenditure Budget

CODE	DESCRIPTION	FY 19 BUDGET	FY 19 ACTUAL	FY 20 BUDGET	FY 20 ACTUAL	FY 21 BUDGET	FY 21 ACTUAL	FY 22 BUDGET	FY 23 REQUEST	FY 21 PERFORMANCE TO BUDGET	FY 21/FY 22 BUDGET CHANGE	FY 22/FY 23 BUDGET CHANGE
<b>BOARD OF CIVIL AUTHORITY/ABATEMENT</b>												
01-5-010110.00	JUSTICES WAGE	\$ 450	\$ 936	\$ 450	\$ 341	\$ 500	\$ 63	\$ 500	\$ 500	12.60%	0.00%	0.00%
01-5-010121.00	FICA TAX	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	999.00%	0.00%	0.00%
01-5-010122.00	MEDI TAX	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	999.00%	0.00%	0.00%
01-5-010200.00	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	999.00%
01-5-010538.00	POSTAGE	\$ 150	\$ -	\$ 150	\$ 7	\$ 150	\$ -	\$ 138	\$ 150	0.00%	-8.00%	8.70%
01-5-010610.00	OFFICE SUPPLIES	\$ -	\$ -	\$ 25	\$ -	\$ 25	\$ -	\$ 25	\$ 25	0.00%	0.00%	0.00%
01-5-010615.00	DUES/MTS/EDUC	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 140	\$ 300	0.00%	-53.33%	114.29%
	<b>TOTAL</b>	<b>\$ 900</b>	<b>\$ 964</b>	<b>\$ 925</b>	<b>\$ 348</b>	<b>\$ 975</b>	<b>\$ 68</b>	<b>\$ 803</b>	<b>\$ 875</b>	<b>6.96%</b>	<b>-17.64%</b>	<b>21.42%</b>
<b>STATUTORY MEETINGS</b>												
01-5-050110.00	POLLWORKERS WAGE	\$ 500	\$ 728	\$ 400	\$ 214	\$ 1,200	\$ -	\$ 600	\$ 700	0.00%	-50.00%	16.67%
01-5-050121.00	FICA TAX	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-050122.00	MEDI TAX	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-050200.00	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-050538.00	POSTAGE	\$ 250	\$ 112	\$ 125	\$ -	\$ 125	\$ 1,000	\$ -	\$ 1,000	999.00%	0.00%	999.00%
01-5-050540.00	ADVERTISING	\$ 175	\$ 142	\$ 180	\$ 208	\$ 180	\$ 194	\$ 195	\$ 200	107.67%	8.33%	2.56%
01-5-050550.00	PRINTING	\$ 2,100	\$ 1,813	\$ 2,000	\$ 2,054	\$ 1,900	\$ 2,553	\$ 2,068	\$ 5,000	134.37%	8.84%	141.78%
01-5-050610.00	OFFICE SUPPLIES	\$ 120	\$ 72	\$ 120	\$ 40	\$ 100	\$ 411	\$ 73	\$ 400	411.36%	-27.00%	447.85%
01-5-050650.00	VOTING MACH EXPENSE	\$ 65	\$ -	\$ 70	\$ -	\$ 70	\$ -	\$ 56	\$ 75	0.00%	-20.00%	33.93%
01-5-050652.00	VOTING MACH MAINT AGRMT	\$ 350	\$ -	\$ 350	\$ -	\$ -	\$ 630	\$ -	\$ 650	999.00%	0.00%	999.00%
01-5-050655.00	VTG MCHN PROGRAMING	\$ 2,500	\$ 3,151	\$ 2,500	\$ 1,198	\$ 3,400	\$ 1,341	\$ 1,700	\$ 3,500	39.44%	-50.00%	105.88%
	<b>TOTAL</b>	<b>\$ 6,060</b>	<b>\$ 6,147</b>	<b>\$ 5,745</b>	<b>\$ 3,713</b>	<b>\$ 6,975</b>	<b>\$ 8,513</b>	<b>\$ 4,791</b>	<b>\$ 14,025</b>	<b>122.05%</b>	<b>-31.31%</b>	<b>192.74%</b>
<b>TOWN CLERK</b>												
01-5-100110.00	TOWN CLERK WAGE	\$ 65,430	\$ 65,774	\$ 69,068	\$ 67,631	\$ 69,935	\$ 70,031	\$ 72,490	\$ 75,744	100.14%	3.85%	4.49%
01-5-100112.00	ASST CLK WAGE	\$ 42,817	\$ 43,237	\$ 43,646	\$ 45,109	\$ 45,270	\$ 49,023	\$ 49,381	\$ 49,687	108.20%	6.87%	2.70%
01-5-100121.00	FICA TAX	\$ 6,711	\$ 6,111	\$ 6,926	\$ 6,911	\$ 7,143	\$ 7,494	\$ 6,952	\$ 7,777	97.33%	4.92%	3.77%
01-5-100122.00	MEDI TAX	\$ 1,570	\$ 1,429	\$ 1,620	\$ 1,593	\$ 1,670	\$ 1,626	\$ 1,753	\$ 1,756	97.33%	4.94%	0.17%
01-5-100123.00	HEALTH INS	\$ 28,552	\$ 28,878	\$ 28,998	\$ 25,706	\$ 30,686	\$ 27,763	\$ 31,904	\$ 30,633	90.48%	3.97%	-3.98%
01-5-100124.00	DISABILITY/LIFE INS	\$ 1,403	\$ 1,371	\$ 1,412	\$ 1,205	\$ 1,412	\$ 1,366	\$ 1,036	\$ 1,340	96.77%	-26.63%	-29.32%
01-5-100125.00	DENTAL INSURANCE	\$ 840	\$ 863	\$ 864	\$ 861	\$ 864	\$ 785	\$ 924	\$ 884	90.90%	6.94%	-4.37%
01-5-100126.00	VT RETIREMENT	\$ 5,954	\$ 5,423	\$ 6,284	\$ 7,406	\$ 6,624	\$ 7,143	\$ 7,554	\$ 8,467	107.84%	14.03%	12.08%
01-5-100207.00	DOG/CAT LICENSE	\$ 300	\$ 251	\$ 300	\$ 253	\$ 300	\$ 226	\$ 236	\$ 275	75.18%	-21.33%	16.53%
01-5-100209.00	VITAL STATISTICS	\$ 25	\$ -	\$ 25	\$ -	\$ 15	\$ -	\$ 15	\$ 20	0.00%	0.00%	33.33%
01-5-100341.00	RECORD RESTORATION	\$ -	\$ -	\$ -	\$ 5,886	\$ -	\$ 1,641	\$ -	\$ -	999.00%	0.00%	999.00%
01-5-100540.00	ADVERTISING	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 200	0.00%	0.00%	0.00%
01-5-100531.00	TELEPHONE	\$ 515	\$ 432	\$ 515	\$ 520	\$ 515	\$ 483	\$ 500	\$ 550	93.85%	-2.91%	10.00%
01-5-100610.00	OFFICE SUPPLIES	\$ 1,500	\$ 1,027	\$ 1,500	\$ 618	\$ 1,500	\$ 1,182	\$ 1,200	\$ 900	78.82%	-20.00%	-25.00%
01-5-100611.00	OFFICE EQUIPMENT	\$ 1,928	\$ -	\$ 175	\$ 130	\$ 500	\$ 77	\$ 500	\$ 500	15.40%	0.00%	0.00%
01-5-100613.00	SOFTWARE	\$ 3,120	\$ 3,057	\$ 3,120	\$ 3,010	\$ 3,720	\$ 3,923	\$ 3,114	\$ 3,600	105.46%	-16.29%	15.61%
01-5-100615.00	DUES/MTGS/EDUC	\$ 150	\$ 90	\$ 150	\$ 210	\$ 255	\$ 75	\$ 118	\$ 175	29.41%	-53.73%	48.31%
01-5-100617.00	WOMEN'S CLUB GRANT	\$ -	\$ 1,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-100760.00	DES FUND-RECORD RESTORATION	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	100.00%	0.00%	0.00%
	<b>TOTAL</b>	<b>\$ 170,814</b>	<b>\$ 168,341</b>	<b>\$ 164,753</b>	<b>\$ 168,977</b>	<b>\$ 175,410</b>	<b>\$ 177,297</b>	<b>\$ 182,218</b>	<b>\$ 187,507</b>	<b>101.08%</b>	<b>3.88%</b>	<b>2.90%</b>



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01-5-800315.00	NORWICH HISTORICAL SOCIETY	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	100.00%	0.00%	0.00%
01-5-800306.00	NORWICH LIONS CLUB FIREWORKS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	100.00%	18.87%	0.00%
01-5-800302.00	NORWICH PUBLIC LIBRARY - OPERATING	\$ 275,000	\$ 275,000	\$ 283,000	\$ 283,000	\$ 288,880	\$ 288,600	\$ 288,660	\$ 288,660	99.98%	0.00%	0.00%
01-5-800375.00	PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY REGIONAL ENERGY COORDINATOR	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337	100.00%	0.00%	0.00%
01-5-800369.00	SENIOR SOLUTIONS	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,335	0.00%	-100.00%	999.00%
01-5-800366.00	SEVCA	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	100.00%	0.00%	0.00%
01-5-800389.00	SPECIAL NEEDS SUPPORT CENTER	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100.00%	0.00%	0.00%
01-5-800350.00	THE FAMILY PLACE	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	100.00%	0.00%	0.00%
01-5-800382.00	UPPER VALLEY TRAILS ALLIANCE	\$ 2,000	\$ 2,007	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100.00%	0.00%	0.00%
01-5-800328.00	VISITING NURSE ASSOC. & HOSPICE	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 18,500	\$ 18,500	100.00%	18.59%	0.00%
01-5-800372.00	WHITE RIVER COUNCIL ON AGING	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	100.00%	0.00%	0.00%
01-5-800356.00	WINDSOR COUNTY MENTORS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	100.00%	0.00%	0.00%
01-5-800362.00	WISE	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	100.00%	0.00%	0.00%
01-5-800368.00	YOUTH-IN-ACTION	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100.00%	0.00%	0.00%
	<b>TOTAL VOTED MONETARY ARTICLES</b>	\$ 366,648	\$ 366,655	\$ 436,226	\$ 436,226	\$ 542,537	\$ 431,808	\$ 395,268	\$ 410,603	79.59%	-27.14%	3.88%
	<b>TOTAL TOWN EXPENDITURES IF ALL ARTICLES PASS</b>	\$ 5,619,597	\$ 5,513,586	\$ 4,712,151	\$ 6,301,982	\$ 5,076,040	\$ 4,808,456	\$ 5,176,134	\$ 5,389,255	94.73%	1.97%	4.12%

**Proposed Budget for Norwich Energy Committee, FY 2022-23**

Annual fee for domain name "necvt.org"	10
VECAN conf registration, 4 attendees	200
Window Dressers community build	300
Electrify Everything campaign	
food for outreach events	100
printed materials	250
banners, signs, stickers	450
other materials (tape, lamination, paint)	150
E-bike loan program support	300
<b>Total</b>	<b>1760</b>

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01-5-200112.00	FINANCE DEPARTMENT											
01-5-200112.10	FINANCE ASSISTANT WAGE	\$ 29,620	\$ 16,291	\$ 28,259	\$ 76,018	\$ 22,186	\$ 76,076	\$ 48,599	\$ 49,914	342.90%	118.05%	2.71%
01-5-200112.10	FINANCE OFFICER WAGE	\$ 69,018	\$ 87,979	\$ 71,651	\$ 41,462	\$ 65,870	\$ 43,173	\$ 81,660	\$ 83,314	65.54%	23.97%	2.03%
01-5-200121.00	FICA TAX	\$ 6,116	\$ 5,421	\$ 6,194	\$ 2,625	\$ 5,459	\$ 2,955	\$ 8,076	\$ 8,260	54.13%	47.93%	2.28%
01-5-200122.00	MEDI TAX	\$ 1,430	\$ 1,228	\$ 1,449	\$ 570	\$ 1,277	\$ 691	\$ 1,899	\$ 1,865	54.13%	47.95%	-1.26%
01-5-200123.00	HEALTH INS	\$ 9,137	\$ -	\$ 45,000	\$ 1,555	\$ 23,350	\$ -	\$ 22,576	\$ 37,522	0.00%	-3.31%	86.20%
01-5-200124.00	DISABILITY/LIFE INS	\$ 1,180	\$ 1,234	\$ 1,170	\$ 351	\$ 860	\$ 515	\$ 1,038	\$ 1,445	59.85%	20.47%	39.44%
01-5-200125.00	DENTAL INSURANCE	\$ 683	\$ 432	\$ 432	\$ 622	\$ 446	\$ 335	\$ 924	\$ 894	75.05%	107.17%	-4.37%
01-5-200126.00	VT RETIREMENT	\$ 5,314	\$ 4,481	\$ 5,620	\$ 2,813	\$ 3,788	\$ 2,816	\$ 8,141	\$ 8,893	74.35%	114.94%	10.46%
01-5-200320.00	PROFESSIONAL SERVICES	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.00%	0.00%	999.00%
01-5-200322.00	INDEPENDENT AUDIT	\$ 9,600	\$ 15,500	\$ 10,815	\$ 11,740	\$ 15,500	\$ 11,150	\$ 13,500	\$ 14,250	71.84%	-12.90%	5.56%
01-5-200531.00	TELEPHONE	\$ 500	\$ 425	\$ 500	\$ 653	\$ 500	\$ 655	\$ 650	\$ 1,000	130.91%	30.00%	53.85%
01-5-200539.00	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ -	\$ -	898.00%	0.00%	0.00%
01-5-200540.00	ADVERTISING	\$ 175	\$ 176	\$ 220	\$ -	\$ 200	\$ -	\$ 176	\$ 175	0.00%	-12.00%	-0.57%
01-5-200550.00	PRINTING	\$ 75	\$ 67	\$ 75	\$ 78	\$ 75	\$ -	\$ 74	\$ 75	0.00%	-1.33%	1.35%
01-5-200610.00	OFFICE SUPPLIES	\$ 1,500	\$ 1,584	\$ 1,500	\$ 1,838	\$ 1,500	\$ 1,809	\$ 1,506	\$ 1,750	120.56%	0.40%	16.20%
01-5-200611.00	OFFICE EQUIPMENT	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ 25	\$ 250	\$ 750	10.00%	0.00%	200.00%
01-5-200613.00	SOFTWARE	\$ 850	\$ 876	\$ 850	\$ 903	\$ 1,275	\$ 4,434	\$ 925	\$ 1,425	347.78%	-27.45%	54.05%
01-5-200615.00	DUES/MTGS/EDUC	\$ 250	\$ -	\$ 250	\$ 150	\$ 1,000	\$ -	\$ 512	\$ 525	0.00%	-48.80%	2.54%
01-5-200711.00	BANK CHARGE	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
	<b>TOTAL</b>	\$ 135,808	\$ 135,733	\$ 174,235	\$ 141,378	\$ 143,535	\$ 144,712	\$ 190,494	\$ 215,147	100.82%	32.72%	12.94%

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	CONSERVATION COMM.											
01-5-650615.00	DUES/MTGS/EDUC	\$ 850	\$ 1,000	\$ 850	\$ 50	\$ 300	\$ -	\$ 300	\$ 300	0.00%	0.00%	0.00%
01-5-650620.00	SPKRS/PUBLIC INFO / GEN'L PUBLIC EDUCATION	\$ 300	\$ -	\$ 300	\$ -	\$ 1,500	\$ -	\$ 83	\$ 500	0.00%	-84.47%	502.41%
01-5-650625.00	PUBLICITY / OUTDOOR STUDENT PROGRAMS - LEEEP	\$ 300	\$ -	\$ 300	\$ 750	\$ 1,500	\$ 1,500	\$ 366	\$ 1,750	100.00%	-75.60%	378.14%
01-5-650630.00	TRAILS	\$ 3,000	\$ 1,214	\$ 3,000	\$ 934	\$ 5,500	\$ 772	\$ 1,200	\$ 2,750	14.03%	-76.55%	113.18%
01-5-650632.00	WATER QUAL MONIT	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-650635.00	MILT FRYE NATURE AREA	\$ 500	\$ -	\$ 1,000	\$ 101	\$ 1,150	\$ 139	\$ 1,650	\$ 1,500	12.08%	43.48%	-9.09%
01-5-650700.00	NATRL RESRCS INVEN	\$ 1,100	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%	0.00%	998.00%
01-5-650710.00	PROJECT RESTORATION / NATURAL RES. PROJS.	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,500	0.00%	-100.00%	998.00%
01-5-650727.00	WOMAN'S CLUB GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,817	\$ -	\$ -	999.00%	0.00%	0.00%
	<b>TOTAL</b>	<b>\$ 7,550</b>	<b>\$ 2,331</b>	<b>\$ 7,950</b>	<b>\$ 1,835</b>	<b>\$ 10,950</b>	<b>\$ 5,228</b>	<b>\$ 3,689</b>	<b>\$ 9,300</b>	<b>47.74%</b>	<b>-66.31%</b>	<b>152.10%</b>

Town of Norwich  
FY23 Proposed Expenditure Budget

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01-5-300110.00	BOARD OF LISTERS											
	LISTER WAGE	\$ 4,500	\$ 4,250	\$ 4,500	\$ 3,750	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	100.00%	0.00%	0.00%
01-5-300112.00	ASSESSING CLERK WAGE	\$ 17,772	\$ 15,376	\$ 16,855	\$ 16,896	\$ 17,700	\$ 13,113	\$ 17,882	\$ 22,547	74.08%	1.03%	26.09%
01-5-300121.00	FICA TAX	\$ 1,381	\$ 1,175	\$ 1,330	\$ 1,322	\$ 1,376	\$ 1,087	\$ 1,109	\$ 1,677	79.70%	-18.43%	51.22%
01-5-300122.00	MEDI TAX	\$ 323	\$ 275	\$ 311	\$ 309	\$ 322	\$ 257	\$ 259	\$ 663	79.71%	-18.54%	155.98%
01-5-300123.00	HEALTH INS	\$ 5,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-300124.00	DISABILITY/LIFE INS	\$ 230	\$ 119	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-300125.00	DENTAL INSURANCE	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-300126.00	VT RETIREMENT	\$ 911	\$ 561	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-300300.00	PROFESSIONAL ASSESSOR SERVICES	\$ 42,000	\$ 34,177	\$ 45,000	\$ 32,251	\$ 45,000	\$ 37,131	\$ 35,000	\$ 35,000	82.51%	-22.22%	0.00%
01-5-300341.00	TAX MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	888.00%	0.00%	0.00%
01-5-300360.00	SOFTWARE MAINT/UPDATE	\$ 6,000	\$ 5,757	\$ 6,100	\$ 5,751	\$ 6,500	\$ 6,023	\$ 6,000	\$ 6,000	92.66%	-7.69%	0.00%
01-5-300531.00	TELEPHONE	\$ 500	\$ 420	\$ 530	\$ 505	\$ 530	\$ 474	\$ 530	\$ 530	89.42%	0.00%	0.00%
01-5-300538.00	POSTAGE	\$ 600	\$ 323	\$ 600	\$ 131	\$ 600	\$ 131	\$ 381	\$ 150	21.81%	-36.50%	-60.83%
01-5-300540.00	ADVERTISING	\$ 150	\$ 157	\$ 150	\$ -	\$ 150	\$ 630	\$ -	\$ 150	419.81%	-100.00%	889.00%
01-5-300550.00	PRINTING	\$ 150	\$ 45	\$ 150	\$ 33	\$ 100	\$ 88	\$ 88	\$ 100	68.00%	-12.00%	13.64%
01-5-300590.00	MILEAGE REIMB	\$ 200	\$ 135	\$ 280	\$ 23	\$ 150	\$ 14	\$ 100	\$ 100	9.20%	-33.33%	0.00%
01-5-300610.00	OFFICE SUPPLIES	\$ 150	\$ 102	\$ 150	\$ 92	\$ 125	\$ 31	\$ 125	\$ 125	24.57%	0.00%	0.00%
01-5-300611.00	OFFICE EQUIPMENT	\$ 250	\$ 49	\$ 250	\$ -	\$ 150	\$ 69	\$ 625	\$ 125	45.99%	316.67%	-80.00%
01-5-300615.00	DUES/MTGS/EDUC	\$ 300	\$ 20	\$ 300	\$ -	\$ 100	\$ 92	\$ 75	\$ 100	91.59%	-25.00%	33.33%
01-5-300760.00	DESIGNATED FUND REAPPRAISAL	\$ 6,400	\$ 6,400	\$ 21,700	\$ 21,700	\$ 33,800	\$ 33,800	\$ 43,000	\$ 50,000	100.00%	27.22%	16.28%
	<b>TOTAL</b>	\$ 83,957	\$ 62,940	\$ 99,490	\$ 82,763	\$ 111,103	\$ 97,927	\$ 109,674	\$ 121,767	88.14%	-1.29%	11.03%

Town of Norwich, Vermont



CHARTERED 1761



To: Selectboard Members – Arnold, Layton, Brochu, Davis and Gere

From: Board of Listers – Lindberg, Smith and Wilberding

Date: 10/26/2021

RE: Town-wide Reappraisal update – response from KRT Appraisal

**Background:** The Norwich Board of Listers issued an RFP for a town-wide reappraisal on April 30, 2021 with a response date of October 1, 2021. After a discussion of the RFP with the Selectboard at a meeting on January 27, 2021, the Listers distributed the RFP by email to each approved appraisal firm as certified by the Vermont Department of Taxes, Property Valuation and Review Division. We advertised the RFP on the Town's website and placed the information on the Norwich listserv. The RFP was listed in the VLCT Classifieds until the response date and was placed on the Vermont Business Registry by the prior Town Manager.

With the decline of the CLA and the COD, the Board of Listers have anticipated the need for a town-wide reappraisal prior to the State of Vermont requiring a reappraisal to be done when the CLA reaches 85% or the COD reaches 15%. The Town's 2020 CLA is 90.28 and the COD is 11.84. With the added pressure of sale prices of homes in Norwich far exceeding the current assessments, increased sales during COVID-19 to unprecedented levels throughout Vermont, the availability of reappraisal firms has diminished due to many Vermont towns needing reappraisal services as well.

The Listers have requested appropriations to build a reappraisal fund to pay for the eventual reappraisal. The reappraisal reserve fund is projected to be roughly \$165,000 by the end of FY 2023.

**Process:** As of the deadline, the Board of Listers received one bid from KRT Appraisal, an appraisal firm on the Vermont PV&R certified list. The Board of Listers met once with them to discuss the response in detail. KRT has not done a reappraisal in Vermont and wants to add the experience to their reference list. Over the past 5 years, they have provided cyclical revaluations, statistical updates, full revaluations and other services to multiple New Hampshire, Maine and Massachusetts Cities and Towns. Please refer to the RFP document as part of this agenda item. Their bid is valid for 120 days from October 1, 2021 and the choice of CAMA software has not been agreed upon.

**Recommendation:** The Board of Listers continues to discuss contract details with KRT and will contact references. With positive results from references and contract discussions, the Board of Listers would recommend going to contract with KRT for a reappraisal to be completed in June 2023.



**From:** Rod Francis [mailto:[norwichvtplanner@gmail.com](mailto:norwichvtplanner@gmail.com)]  
**Sent:** Wednesday, October 27, 2021 4:16 PM  
**To:** Assessor  
**Subject:** Need for town-wide reappraisal background information

Hello Spencer,

As you know the Listers have had a single response to their RFP for a town-wide reappraisal.

I have a set of questions that I need background questions that will help me answer questions from the Selectboard about the reappraisal with respect to statute.

1. What are the consequences for the town of being below the CLA?
2. What is the town obligated to do if we fall below the CLA?
3. How long does the town have to respond to falling below CLA?
4. What (if any) penalties can the state impose on Norwich?
5. Does a town-wide reappraisal impact town revenues?
6. Does a town-wide reappraisal impact what taxes are paid to the state?
7. As an Assessor would you be concerned that conducting a town-wide reappraisal under current (covid-19) conditions could skew the results? (Would you suggest waiting until this anomaly has passed)?
8. Would you select a firm to do the town-wide reappraisal if they have never worked in Vermont before?
9. Do you have any other advice for me as the Interim Town Manager that can help the Selectboard in their deliberations?

Thanks so much in advance,

Rod

--

Rod Francis

Director, Planning & Zoning

Town of Norwich, VT

**Subject:** Fwd: FW: Need for town-wide reappraisal background information  
**From:** "Spencer B. Potter" <vtassessor@gmail.com>  
**Date:** 11/3/2021, 11:18 AM  
**To:** Rod Francis <RFrancis@norwich.vt.us>, Rod Francis <norwichvtplanner@gmail.com>  
**CC:** Listers <Listers@norwich.vt.us>

Hi Rod

Before I respond to your 9 questions I will try and clear up what is meant by "below the CLA". Each year the State of Vermont calculates statistical measurements of each town's Grand List. One of these measurements is known as the CLA. The State of Vermont has the authority to order a reappraisal if the CLA falls below a trigger. The current CLA trigger is 85%. "Being below the CLA" means that the State's CLA calculation has fallen below the trigger of 85%.

1. If Norwich's CLA falls below the State's trigger of 85%, the State then has the authority to order the Town of Norwich to do a reappraisal.
2. If Norwich's CLA were to fall below 85% the State will first issue an order to the Selectboard to undertake a reappraisal. The State will insist upon an acknowledgement of the order.
3. The State will expect an acknowledgment of the order within a few months. The next step will be that the State will ask for a schedule from the Town to develop an RFP, send out the RFP, select a reappraisal firm, and complete the reappraisal. The State is comfortable with the RFP development taking up to a year. The RFP could request a reappraisal to be completed up to three years after a contract is signed. It may take up to four or five years from the State's order to reappraise until the reappraisal takes effect.
4. The only penalty that I know of is that the State can withhold Education Funding to the Town of Norwich if the Town does not comply with the order to reappraise. I do not know of a case where this has happened.
5. No. Doing or not doing a reappraisal has no impact on town revenues. That being said, a reappraisal will impact what individual taxpayers pay in town taxes. A reappraisal changes the size of the individual slices of the pie, but does not change the size of the pie.
6. No. During the year of a reappraisal, the State calculates the School tax liability that the entire Town of Norwich owes for State School taxes based on the prior year's Grand List (prior to reappraisal). It then sets a new State School tax rate for the Town of Norwich that will raise the exact same dollars based on the new Grand List (after reappraisal).
7. I have been doing Assessor work since 1990. I have never experienced a market like the current market. Towns that reappraised in 2019 and 2020 are already projecting their CLA heading toward or below 85%. Yes, I would be concerned about doing a reappraisal during this market.
8. I would not select an out of State firm that has never done a Vermont reappraisal.
- 9a. One of the most critical decisions that is made during a reappraisal is the CAMA software to be used. I recommend that the various CAMA software vendors (not the reappraisal firms) be asked to

make a presentation to the Town. The Town can let the CAMA software vendors know what attributes are important to the town and ask for concrete examples of CAMA output to address the Town's request. I recommend that the Town select a CAMA vendor prior to the selection of a reappraisal firm.

9b. Reappraisals are expensive both financially and emotionally. I find it hard to understand putting the Town through the expense and emotional toll of a reappraisal when the State has not ordered it. However, the handwriting is on the wall. A State order to reappraise is in the future but not now.

I hope this helps.

Spencer

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

From: **Assessor** <[Assessor@norwich.vt.us](mailto:Assessor@norwich.vt.us)>

Date: Wed, Nov 3, 2021 at 10:17 AM

Subject: FW: Need for town-wide reappraisal background information

To: [vtassessor@gmail.com](mailto:vtassessor@gmail.com) <[vtassessor@gmail.com](mailto:vtassessor@gmail.com)>

Thank you,

Spencer Potter

Assessor

Town of Norwich

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

Town of Norwich  
FY23 Proposed Expenditure Budget

CODE	DESCRIPTION	FY 19 BUDGET	FY 19 ACTUAL	FY 20 BUDGET	FY 20 ACTUAL	FY 21 BUDGET	FY 21 ACTUAL	FY 22 BUDGET	FY 23 REQUEST	FY 21 PERFORMANCE TO BUDGET	FY 21/FY 22 BUDGET CHANGE	FY 22/FY 23 BUDGET CHANGE
<b>RECREATION DEPARTMENT</b>												
<b>RECREATION ADMINISTRATION</b>												
01-5-425110.00	RECREATION DIR WAGE	\$ 70,843	\$ 74,693	\$ 64,165	\$ 64,148	\$ 67,187	\$ 67,812	\$ 70,072	\$ 71,697	100.93%	4.28%	2.32%
01-5-425121.00	FICA TAX	\$ 4,392	\$ 4,380	\$ 3,978	\$ 4,292	\$ 4,166	\$ 4,548	\$ 4,350	\$ 5,798	109.18%	4.43%	33.29%
01-5-425122.00	MEDI TAX	\$ 1,027	\$ 1,024	\$ 930	\$ 1,004	\$ 974	\$ 1,064	\$ 1,016	\$ 1,309	109.19%	4.29%	28.84%
01-5-425123.00	HEALTH INS	\$ 8,414	\$ 11,541	\$ 21,441	\$ 22,104	\$ 23,350	\$ 23,047	\$ 24,022	\$ 23,046	98.70%	2.88%	-4.06%
01-5-425124.00	DISABILITY/LIFE INSUR	\$ 862	\$ 786	\$ 862	\$ 826	\$ 862	\$ 840	\$ 518	\$ 756	97.39%	-39.93%	46.00%
01-5-425125.00	DENTAL INSURANCE	\$ 420	\$ 432	\$ 432	\$ 404	\$ 446	\$ 366	\$ 462	\$ 442	82.02%	3.59%	-4.33%
01-5-425126.00	VT RETIREMENT	\$ 3,896	\$ 3,768	\$ 3,609	\$ 4,704	\$ 3,863	\$ 4,069	\$ 4,380	\$ 4,840	105.32%	13.38%	10.49%
01-5-425127.00	TELEPHONE	\$ 520	\$ 440	\$ 550	\$ 540	\$ 500	\$ 532	\$ 525	\$ 1,005	106.37%	5.00%	91.43%
01-5-425128.00	POSTAGE	\$ 130	\$ 116	\$ 200	\$ 105	\$ 150	\$ 46	\$ 175	\$ 50	30.67%	16.67%	-71.43%
01-5-425140.00	ADVERTISING	\$ 50	\$ -	\$ 50	\$ -	\$ 135	\$ -	\$ 71	\$ 245	0.00%	-47.41%	245.07%
01-5-425150.00	PRINTING	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ -	\$ 25	\$ 75	0.00%	-50.00%	200.00%
01-5-425160.00	DUES/MTGS/EDUC	\$ 850	\$ 783	\$ 850	\$ 405	\$ 800	\$ 82	\$ 800	\$ 1,300	10.25%	0.00%	62.50%
01-5-425170.00	OFFICE EQUIPMENT	\$ -	\$ -	\$ 100	\$ 141	\$ 50	\$ 50	\$ 50	\$ 50	99.96%	0.00%	0.00%
01-5-425180.00	MILEAGE REIMBURSEMENT	\$ 400	\$ 63	\$ 400	\$ -	\$ 300	\$ -	\$ 263	\$ 250	0.00%	-12.33%	-4.84%
01-5-425182.00	OFFICE SUPPLIES	\$ 225	\$ 238	\$ 225	\$ 322	\$ 225	\$ 125	\$ 225	\$ 225	55.71%	0.00%	0.00%
	<b>TOTAL ADMINISTRATION</b>	<b>\$ 92,030</b>	<b>\$ 98,265</b>	<b>\$ 97,843</b>	<b>\$ 98,995</b>	<b>\$ 103,059</b>	<b>\$ 102,580</b>	<b>\$ 106,954</b>	<b>\$ 111,087</b>	<b>99.54%</b>	<b>3.78%</b>	<b>3.86%</b>
<b>RECREATION PROGRAMS</b>												
01-5-425200.00	INSTRUCTOR FEE	\$ 86,000	\$ 44,548	\$ 85,000	\$ 29,755	\$ 65,000	\$ 18,378	\$ 65,000	\$ 25,000	28.27%	0.00%	-61.54%
01-5-425206.00	COACHING MATERIALS	\$ 400	\$ 37	\$ 450	\$ 251	\$ 450	\$ 153	\$ 300	\$ 800	34.10%	-33.33%	166.67%
01-5-425208.00	TEE SHIRT/HAT	\$ 4,500	\$ 2,875	\$ 4,000	\$ 1,957	\$ 3,000	\$ 865	\$ 3,000	\$ 3,000	28.84%	0.00%	0.00%
01-5-425211.00	EQUIPMENT	\$ 4,500	\$ 2,666	\$ 4,000	\$ 1,814	\$ 3,500	\$ 3,072	\$ 3,500	\$ 6,500	87.78%	0.00%	85.71%
01-5-425212.00	PROGRAM WAGE	\$ 14,000	\$ 14,539	\$ 13,000	\$ 33,957	\$ 39,000	\$ 21,374	\$ 38,000	\$ 60,000	56.25%	0.00%	57.88%
01-5-425214.00	REFEREE/UMPIRE	\$ 4,000	\$ 3,520	\$ 4,000	\$ 3,650	\$ 3,600	\$ 625	\$ 3,700	\$ 4,000	17.36%	2.78%	8.11%
01-5-425216.00	TOURNAMENT FEES	\$ 1,200	\$ 900	\$ 1,300	\$ 3,464	\$ 4,500	\$ -	\$ 2,500	\$ 2,500	0.00%	-44.44%	0.00%
01-5-425218.00	REGISTRATION FEES (MYREC)	\$ 8,500	\$ 7,088	\$ 8,000	\$ 11,818	\$ 8,500	\$ 6,650	\$ 8,500	\$ 6,000	78.24%	0.00%	-29.41%
01-5-425220.00	SPECIAL EVENTS /SUPPLIES	\$ 1,000	\$ 981	\$ 1,100	\$ 420	\$ 1,500	\$ 1,687	\$ 1,500	\$ 2,500	112.44%	0.00%	66.67%
01-5-425221.00	FICA	\$ 868	\$ 481	\$ 806	\$ 2,510	\$ 2,356	\$ 1,194	\$ 2,500	\$ 3,720	50.67%	6.11%	48.80%
01-5-425222.00	MEDI	\$ 203	\$ 112	\$ 189	\$ 587	\$ 551	\$ 279	\$ 800	\$ 840	50.68%	8.89%	40.00%
01-5-425244.00	UNIFORM	\$ 300	\$ -	\$ 700	\$ 790	\$ 700	\$ -	\$ 700	\$ 1,200	0.00%	0.00%	71.43%
	<b>TOTAL RECREATION PROGRAMS</b>	<b>\$ 138,971</b>	<b>\$ 90,978</b>	<b>\$ 136,045</b>	<b>\$ 98,838</b>	<b>\$ 131,657</b>	<b>\$ 54,278</b>	<b>\$ 129,800</b>	<b>\$ 116,060</b>	<b>41.23%</b>	<b>-1.41%</b>	<b>-10.59%</b>
<b>RECREATION FACILITIES</b>												
01-5-425322.00	REC FIELD CARE	\$ 10,500	\$ 6,151	\$ 10,750	\$ 2,648	\$ 7,500	\$ 10,792	\$ 7,000	\$ 10,500	143.90%	-6.67%	50.00%
01-5-425324.00	HUNTLEY LINE MARKING	\$ 4,300	\$ 857	\$ 4,000	\$ 917	\$ 3,500	\$ 2,400	\$ 2,440	\$ 2,440	68.56%	-30.28%	0.00%
01-5-425326.00	PORTABLE TOILET	\$ 400	\$ 498	\$ 350	\$ 1,138	\$ 1,200	\$ 1,990	\$ 1,062	\$ 2,500	165.83%	-11.50%	135.40%
01-5-425328.00	ICE RINK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	0.00%	0.00%	999.00%
01-5-425330.00	REPAIRS & MAINT	\$ 2,000	\$ 5,156	\$ 2,000	\$ 158	\$ 2,500	\$ -	\$ 2,519	\$ 2,500	0.00%	0.76%	-0.75%
01-5-425332.00	WATER USAGE	\$ 400	\$ 410	\$ 400	\$ 513	\$ 420	\$ 557	\$ 485	\$ 420	132.60%	15.48%	-13.40%
01-5-425333.00	WOMEN'S CLUB GRANT	\$ -	\$ 4,704	\$ -	\$ 686	\$ 2,500	\$ -	\$ 1,875	\$ 2,500	0.00%	-25.00%	33.33%
01-5-425350.00	MAHHC PREVENTION GRANT (100% Pass Thru Grant)	\$ -	\$ -	\$ -	\$ 10,746	\$ -	\$ 14,871	\$ -	\$ -	999.00%	0.00%	0.00%
01-5-425350.10	VT REC RESTART GRANT (COVID-related assistance)	\$ -	\$ -	\$ -	\$ 2,781	\$ -	\$ 3,521	\$ -	\$ -	999.00%	0.00%	0.00%
01-5-425345.00	SITE WORK	\$ 250	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	999.00%	0.00%	999.00%
01-5-425351.00	SUMMER MATTERS FOR ALL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	999.00%	0.00%	0.00%
01-5-425360.00	DESIGNATED FUND-T COURTS	\$ 4,500	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ 10,200	\$ 10,200	100.00%	126.67%	0.00%
	<b>TOTAL RECREATION FACILITIES</b>	<b>\$ 22,350</b>	<b>\$ 22,354</b>	<b>\$ 17,500</b>	<b>\$ 19,587</b>	<b>\$ 22,120</b>	<b>\$ 38,631</b>	<b>\$ 25,581</b>	<b>\$ 34,810</b>	<b>174.64%</b>	<b>15.65%</b>	<b>36.08%</b>
	<b>RECREATION TOTAL</b>	<b>\$ 253,351</b>	<b>\$ 211,597</b>	<b>\$ 251,387</b>	<b>\$ 217,420</b>	<b>\$ 256,836</b>	<b>\$ 195,489</b>	<b>\$ 262,335</b>	<b>\$ 261,957</b>	<b>76.11%</b>	<b>2.14%</b>	<b>-0.14%</b>

Town of Norwich  
FY23 Proposed Expenditure Budget

CODE	DESCRIPTION	FY 19 BUDGET	FY 19 ACTUAL	FY 20 BUDGET	FY 20 ACTUAL	FY 21 BUDGET	FY 21 ACTUAL	FY 22 BUDGET	FY 23 REQUEST	FY 21 PERFORMANCE TO BUDGET	FY 21/FY 22 BUDGET CHANGE	FY 22/FY 23 BUDGET CHANGE
	PLANNING/DRB DEPARTMENT											
01-5-350110.00	PLAN ADMIN WAGE	\$ 66,614	\$ 66,782	\$ 70,787	\$ 69,501	\$ 72,726	\$ 73,460	\$ 73,933	\$ 78,766	101.01%	1.66%	6.54%
01-5-350112.00	PLANNING DEPT. WAGES	\$ 23,919	\$ 26,606	\$ 24,301	\$ 25,288	\$ 24,985	\$ 26,292	\$ 26,407	\$ 58,278	105.23%	5.69%	120.69%
01-5-350121.00	FICA TAX	\$ 5,789	\$ 5,560	\$ 5,885	\$ 6,035	\$ 6,058	\$ 5,990	\$ 6,221	\$ 8,497	98.87%	2.69%	36.58%
01-5-350122.00	MEDI TAX	\$ 1,356	\$ 1,300	\$ 1,378	\$ 1,412	\$ 1,417	\$ 1,401	\$ 1,455	\$ 1,918	98.87%	2.70%	31.86%
01-5-350123.00	HEALTH INS	\$ 14,961	\$ 12,655	\$ 14,824	\$ 14,600	\$ 15,024	\$ 18,888	\$ 16,073	\$ 15,408	125.72%	6.98%	-4.14%
01-5-350124.00	DISABILITY/LIFE INS	\$ 751	\$ 679	\$ 878	\$ 774	\$ 878	\$ 879	\$ 518	\$ 779	100.12%	-41.00%	50.48%
01-5-350125.00	DENTAL INSURANCE	\$ 420	\$ 264	\$ 432	\$ 446	\$ 446	\$ 409	\$ 462	\$ 442	91.72%	3.58%	-4.37%
01-5-350126.00	VT RETIREMENT	\$ 3,829	\$ 3,622	\$ 3,982	\$ 4,388	\$ 4,182	\$ 4,408	\$ 4,621	\$ 5,317	105.40%	10.50%	15.06%
01-5-350230.00	TOWN PLAN	\$ -	\$ -	\$ 5,000	\$ 513	\$ 1,000	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
01-5-350320.00	PLANNING SERVICES	\$ 3,000	\$ -	\$ 3,500	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.00%	0.00%	0.00%
01-5-350321.00	TWO RIVER PLANNING COMM.	\$ 4,950	\$ 4,950	\$ 5,087	\$ 5,087	\$ 5,223	\$ 5,223	\$ 5,223	\$ 5,223	100.00%	0.00%	0.00%
01-5-350322.00	U.V. TRANSPORTATION MGMT	\$ 1,063	\$ 1,063	\$ 1,063	\$ 1,063	\$ 1,063	\$ -	\$ 1,134	\$ 1,134	0.00%	6.68%	0.00%
01-5-350341.00	MAPPING	\$ 1,500	\$ -	\$ 3,000	\$ 400	\$ 2,000	\$ 495	\$ 1,600	\$ 2,000	24.75%	-20.00%	25.00%
01-5-350416.00	HISTORIC PRES CLG GRANT	\$ -	\$ 15,910	\$ 1,000	\$ 16,005	\$ 6,750	\$ 7,879	\$ 6,750	\$ 1,000	116.73%	0.00%	-85.19%
01-5-350531.00	TELEPHONE	\$ 450	\$ 440	\$ 450	\$ 538	\$ 450	\$ 481	\$ 450	\$ 830	106.82%	0.00%	106.67%
01-5-350538.00	POSTAGE	\$ 300	\$ 235	\$ 350	\$ 574	\$ 350	\$ -	\$ 450	\$ 450	0.00%	28.57%	0.00%
01-5-350540.00	ADVERTISING	\$ 500	\$ 259	\$ 600	\$ 352	\$ 500	\$ 389	\$ 500	\$ 500	77.86%	0.00%	0.00%
01-5-350550.00	PRINTING	\$ 150	\$ 214	\$ 150	\$ 11	\$ 200	\$ -	\$ 200	\$ 200	0.00%	0.00%	0.00%
01-5-350580.00	MILEAGE REIMB	\$ 500	\$ 311	\$ 500	\$ 189	\$ 400	\$ -	\$ 400	\$ 400	0.00%	0.00%	0.00%
01-5-350610.00	OFFICE SUPPLIES	\$ 550	\$ 389	\$ 350	\$ 821	\$ 400	\$ 40	\$ 350	\$ 350	8.93%	-12.50%	0.00%
01-5-350611.00	OFFICE EQUIPMENT	\$ 250	\$ 620	\$ 250	\$ 638	\$ 250	\$ 580	\$ 250	\$ 250	231.87%	0.00%	0.00%
01-5-350615.00	DUES/MTGS/EDUC	\$ 750	\$ 483	\$ 2,000	\$ 435	\$ 750	\$ 455	\$ 750	\$ 750	60.67%	0.00%	0.00%
	TOTAL	\$ 134,612	\$ 142,343	\$ 145,878	\$ 149,167	\$ 148,051	\$ 147,268	\$ 150,747	\$ 185,592	99.47%	1.82%	23.12%