



Town Report of Norwich, Vermont

Fiscal Year 2025

July 1, 2024–June 30, 2025



A.H. Merrill and E.W. Olds stores, 1910



Dan Fraser and Whit Hicks, ca. 1960



Dan & Whit's, 1961; photos courtesy of Norwich Historical Society & Community Center.

Town Report
of
Norwich, Vermont

Fiscal Year 2025
July 1, 2024–June 30, 2025

Table of Contents

| | |
|--|-------------------|
| Warning of Annual Town Meeting, March 3, 2026 | 4 |
| Candidates for Office—March 3, 2026. | 7 |
| Notice to Voters | 8 |
| Telephone Contacts • Office Hours / Contacts • Meeting Schedules | Last page |
| General Information | Inside back cover |

Part I – Town of Norwich

| | |
|---|------|
| Norwich Town Officers & Committees. | I-2 |
| Annual Meeting Results • March 4, 2025 | I-4 |
| Ballot Results | I-6 |
| Special Meeting Results – August 13, 2024. | I-7 |
| Special Meeting Ballot Results. | I-7 |
| Proposed Town of Norwich Budget: | |
| Town of Norwich Summary | I-8 |
| Town of Norwich Revenue Report | I-9 |
| Town of Norwich Expenditure Budget Report | I-11 |
| Designated & Special Purpose Funds | I-23 |
| Norwich Trust Funds | I-24 |
| Treasurer’s Report | I-25 |
| Independent Auditor’s Report. | I-26 |

Part II – Town Boards, Commissions, Committees & Departments

| | |
|---|-------|
| Selectboard. | II-2 |
| Town Manager | II-2 |
| Collector of Delinquent Taxes. | II-3 |
| Town Clerk | II-4 |
| Board of Abatement. | II-5 |
| Board of Civil Authority | II-6 |
| Cemetery Commission | II-6 |
| Conservation Commission | II-7 |
| Development Review Board. | II-8 |
| Emergency Management | II-8 |
| Finance Department | II-8 |
| Fire & EMS Department | II-9 |
| Fire Warden Annual Report | II-9 |
| Listers Report. | II-10 |
| 2025 Grand List as of 12/31/2025 | II-11 |
| Norwich Energy Committee | II-12 |
| Norwich Historic Preservation Commission. | II-13 |
| Planning Commission | II-13 |
| Planning & Zoning Department | II-14 |
| Police Department | II-15 |
| Police Department Statistics FY25 | II-16 |
| Public Works Department. | II-16 |
| Recreation Department | II-18 |
| Solid Waste Committee. | II-19 |
| Trustees of Public Funds | II-19 |

Part III – Other Agencies & Organizations

| | |
|--|-------|
| Advance Transit Annual Report | III-2 |
| Aging in Place, Norwich | III-2 |
| The Family Place | III-3 |
| Good Beginnings of the Upper Valley. | III-3 |
| Greater Upper Valley Solid Waste Management District | III-4 |

| | |
|--|--------|
| Green Mountain Economic Development Corporation | III-5 |
| Green Up Vermont | III-5 |
| Headrest | III-6 |
| Norwich Community Nurse, Inc. | III-6 |
| Norwich Historical Society & Community Center | III-7 |
| Norwich Lions Club | III-8 |
| Norwich Public Library | III-8 |
| FY25 Income & Operating Expenses | III-9 |
| Norwich Women’s Club | III-9 |
| Public Health Council of the Upper Valley | III-9 |
| Southeastern Vermont Community Action (SEVCA) | III-10 |
| Two Rivers-Ottawquechee Regional Commission (TRORC) | III-11 |
| Upper Valley Local River Subcommittee Connecticut River Joint Commissions (CRJC) | III-11 |
| Upper Valley Trails Alliance | III-12 |
| Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) | III-13 |
| White River Council on Aging (Bugbee Senior Center) | III-13 |
| Windsor County Mentors | III-14 |
| Women’s Information Services (WISE) | III-14 |
| Youth-In-Action | III-15 |

Part IV – Norwich Fire District

| | |
|---|-------|
| Norwich Fire District Officers | IV-2 |
| Norwich Fire District 2026 Annual Meeting Warning | IV-2 |
| Norwich Fire District Annual Meeting Minutes – February 3, 2025 | IV-3 |
| Prudential Committee Report for 2025 | IV-5 |
| Treasurers’ Report | IV-8 |
| Delinquent Tax Report – December 31, 2025 | IV-9 |
| Fire District Auditor’s Statement | IV-9 |
| Revenue, Expenditure and Budget Reports | IV-10 |

Part V – Norwich School District

| | |
|---|-----|
| Norwich School District Officers | V-2 |
| Superintendent’s Report | V-2 |
| Norwich School Board Annual Report | V-4 |
| Marion Cross School Principal’s Report | V-5 |
| Norwich School District Revenue Budget Report | V-8 |
| Norwich School District Expenditure Budget Report | V-9 |

Part VI – Dresden School District

| | |
|---|-------|
| Dresden School District Officers | VI-2 |
| Warrant for the 2026 Annual Meeting of the Dresden School District | VI-2 |
| Minutes of the Dresden School District Annual Meeting • February 27, 2025 | VI-6 |
| Results of Australian Balloting on March 4, 2025 | VI-10 |
| Dresden School Board Annual Report | VI-11 |
| Norwich School District Comparative Yearly Enrollments | VI-14 |
| Dresden School Districts Comparative Yearly Enrollments | VI-14 |
| Norwich Students in Dresden School District | VI-15 |
| Frances C. Richmond School Principals’ Report | VI-15 |
| Hanover High School Principal’s Report | VI-16 |
| Dresden Revenue and Assessments Report | VI-18 |
| Dresden School District Proposed Revenue Report | VI-19 |
| Dresden School District Expenditure Budget Report | VI-21 |
| Hanover High School Class of 2025 | VI-29 |

**Town of Norwich, Vermont and
Norwich School District
Warning of Annual Town Meeting, March 3, 2026**

*The following articles will be voted by Australian Ballot on Tuesday, March 3, 2026
in Tracy Memorial Hall. Polls open at 7:00am and close at 7:00pm.*

Ballots will be available for early and absentee voting starting February 11, 2026.

Article 1. To elect the following Town and School District officers for terms starting in 2026:

- Moderator for one year (one position)
- Town Clerk for three years (one position)
- Town and School District Treasurer for three years (one position)
- Dresden-Norwich School Director for three years (two positions)
- Norwich School Director for two years (one position)
- Lister for three years (one position)
- Lister for a two-year unexpired term (one position)
- Selectboard Member for three years (one position)
- Selectboard Member for two years (one position)
- Cemetery Commissioner for five years (one position)
- Trustee of Public Funds for three years (one position)
- Trustee of Public Funds for a two-year unexpired term (one position)
- Trustee of Public Funds for a one-year unexpired term (one position)

Article 2. Shall the voters approve a gross spending General Town Budget of \$6,855,322 plus State and Federal grants and gifts consistent with budgeted programs for the period July 1, 2026 through June 30, 2027?

Article 3. Shall the town of Norwich appropriate \$60,000 to Fund 52, the Emerald Ash Borer Response Fund, to remove ash trees along Norwich public roads due to dangerous effects of the widespread EAB infestation?

Article 4. Shall the voters appropriate \$15,947 to Advance Transit to be used to help cover operating costs and providing matching funds for grants for the support of providing public transportation services?

Article 5. Shall the voters appropriate \$32,000 to the Cemetery Commission under 18 V.S.A. § 5361 to supplement the interest from the Perpetual Care Trust Fund for maintenance of the Town Cemeteries?

Article 6. Shall the voters appropriate \$4,348 to The Child Care Center in Norwich to be used for income sensitive scholarships to Norwich children?

Article 7. Shall the voters appropriate \$6,000 to The Family Place to be used for general program support, such amount being reasonably necessary for the support of programs such as direct service through early intervention, childcare payment assistance, healthy baby visits, reach up, welcome baby, parent education, playgroups and other services?

- Article 8.** Shall the voters appropriate \$3,000 to Good Beginnings of the Upper Valley to be used for the support of programs?
- Article 9.** Shall the voters appropriate \$1,705 to the Green Mountain Economic Development Corporation to be used to offer support for new, growing and relocating businesses?
- Article 10.** Shall the voters appropriate \$2,500 to Headrest to be used for the operation of a crisis 24/7 hotline?
- Article 11.** Shall the voters appropriate \$3,000 to Junction Arts & Media (JAM, formerly known as CATV) for video recordings of meetings for local government transparency?
- Article 12.** Shall the voters appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance?
- Article 13.** Shall the voters appropriate \$10,000 to Norwich Community Nurse, Inc. to be used for partial financial support of the Norwich Community Nurse, Inc. project?
- Article 14.** Shall the voters appropriate \$12,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events?
- Article 15.** Shall the voters appropriate \$395,535 to the Norwich Public Library Association, to be used for the operating expenses of the Library?
- Article 16.** Shall the voters appropriate \$1,822 to the Public Health Council of the Upper Valley to be used for continuing public health education for Norwich residents particularly in the areas of substance abuse, elder care, oral health, emergency preparedness, and healthy living?
- Article 17.** Shall the voters appropriate \$1,200 to Senior Solutions (an Area Agency on Aging) to provide social services benefiting Norwich residents aged 60 and older?
- Article 18.** Shall the voters 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?
- Article 19.** Shall the voters appropriate \$2,000 to the Special Needs Support Center of the Upper Valley to help children and adults with special needs, and their families, meet their unique challenges through advocacy and program support?
- Article 20.** Shall the voters appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work?
- Article 21.** Shall the voters appropriate \$18,500 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?
- Article 22.** Shall the voters appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport, and social services?
- Article 23.** Shall the voters appropriate \$2,500 to Windsor County Mentors to be used for mentoring youth?
- Article 24.** Shall the voters appropriate \$2,500 to WISE (Women's Information Service) to be used to support WISE's crisis intervention and support services and prevention education?
- Article 25.** Shall the voters appropriate \$3,000 to Youth-In-Action to be used for operating expenses that support our community service efforts?

Article 26. Shall the voters authorize a five-year extension of the exemption from property taxes previously granted to the Root District Game Club, Inc. (Parcel I.D. #11-058.010) under the provisions of 32 V.S.A. §3840?

Article 27. Shall the voters authorize a five-year extension of the exemption from property taxes previously granted to the Beaver Meadow Schoolhouse Association (Parcel I.D. #03-052.000) under the provisions of 32 V.S.A. §3840?

Article 28. Shall the voters 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 27, 2026 and the balance will be due at the same location on or before 4:30 pm February 18, 2027. A legible, 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 beginning with the first installment will be charged at 1% per month for the first three months and 1½% per month thereafter. All delinquent taxes will be subject to a 4% collection fee in accordance with Vermont Statutes after February 18, 2027.

Article 29. To authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year in accordance with the provisions of 16 VSA § 562(9).

Article 30. 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 for a total of \$2,500 in accordance with the provisions of 16 VSA § 562(5)?

Article 31. Shall the voters of the Norwich School District approve the School Board to expend \$8,888,877, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

Norwich Selectboard
Mary Layton, Chair
Kimo Griggs, Vice Chair
Marcia Calloway
Matt Swett
Priscilla Vincent

Norwich School Board
Garrett Palm, Chair
Michael Costa, Vice-Chair
Lisa Christie
Gina des Cognets
Neil Odell

Candidates for Office—March 3, 2026

For MODERATOR

For one year

Vote for not more than ONE

- Peter Orner

For TOWN CLERK

For three years

Vote for not more than ONE

- Lily C. Trajman

For TREASURER

For three years

Vote for not more than ONE

- Cheryl A. Lindberg

For DRESDEN-NORWICH SCHOOL
DIRECTOR

For three years

Vote for not more than TWO

- Lisa Christie
- Michael K. Costa

For NORWICH SCHOOL DIRECTOR

For two years

Vote for not more than ONE

- Garrett Palm

For LISTER

For three years

Vote for not more than ONE

- Cheryl A. Lindberg

For LISTER

Two-year unexpired term

Vote for not more than ONE

-

For SELECTBOARD MEMBER

For three years

Vote for not more than ONE

- Brendan Classon

For SELECTBOARD MEMBER

For two years

Vote for not more than ONE

-

For CEMETERY COMMISSIONER

For five years

Vote for not more than ONE

- Bob Bristol

For TRUSTEE OF PUBLIC FUNDS

For three years

Vote for not more than ONE

-

For TRUSTEE OF PUBLIC FUNDS

Two-year unexpired term

Vote for not more than ONE

- Christie James

For TRUSTEE OF PUBLIC FUNDS

One-year unexpired term

Vote for not more than ONE

- Pamela T. Smith

Notice to Voters
FOR LOCAL ELECTIONS
BEFORE ELECTION DAY:

CHECKLIST POSTED at Clerk's Office by **February 2, 2026**. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 11, 2026.

HOW TO REGISTER TO VOTE: There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can also register prior to March 3rd by visiting the Town Clerk's office or going online to vote.vermont.gov.

REQUEST EARLY or ABSENTEE BALLOTS: You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at vote.vermont.gov. The latest you can request ballots for the March 3, 2026 election is the close of the Town Clerk's office on March 2, 2026 AT 12:00 NOON. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the Town Clerk's office before the March 2nd deadline.
- Voter may take their ballot(s) out of the Clerk's office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you, and mail or deliver it back to the Clerk's office before Election Day or to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, ask the Town Clerk to have two justices of the peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

ON ELECTION DAY:

If your name was dropped from the checklist in error or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first time voter who submitted your application to the checklist individually by mail and did not submit the required document, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two election officials.

If you have any questions or need assistance while voting, ask your Town Clerk or any election official for help.

NO PERSON SHALL:

- Vote more than once per election, either in the same town or in different towns.
- Mislead the Board of Civil Authority about your own or another person's true residency or other eligibility to vote.
- Hinder or impede a voter going into or from the polling place.
- Socialize in a manner that could disturb other voters in the polling place.
- Offer bribes, threaten or exercise undue influence to dictate or control the vote of another person.

FOR HELP OR INFORMATION: Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD.)

If you believe that any of your voting rights have been violated, you may file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633.

If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process, you may report this to your local United States Attorney's Office.

If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process, you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

INSTRUCTIONS FOR VOTERS using Australian Ballots

CHECK-IN AND RECEIVE BALLOTS:

- Go to the entrance checklist table.
- Give name and, if asked, street address to the election official in a loud voice.
- Wait until your name is repeated and checked off by the official.
- An election official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

MARK YOUR BALLOT: For each office listed on the ballot, you will see instructions to “Vote for not more than one, or Vote for not more than two, etc.”

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- **WRITE-IN** candidate(s). To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

CAST YOUR VOTE by depositing your voted ballot in the tabulator machine.

LEAVE the voting area immediately by passing out the **BACK DOOR** of Tracy Hall.

Part I

Town of Norwich

Norwich Town Officers & Committees

Elected Officials

Selectboard

Marcia Calloway 2026
Priscilla Vincent 2026
Mary Layton, Chair 2027
Matthew Swett 2027
Kimo Griggs, Vice Chair 2028

Town Clerk

Lily Trajman 2026
Megan Anderson, Assistant

Town Treasurer

Cheryl A. Lindberg. 2026
Pamela Smith, Assistant
Lily Trajman, Assistant
Marie Elise Young, Assistant

Cemetery Commission

Emily Myers, Chair. 2026
Bonnie Munday 2027
Ellen Terrie 2028
Dan Goulet. 2029
Alix Manny 2030

Justices of the Peace

Diane Amme 2027
Ernest Ciccotelli 2027
Frances DeGasta 2027
Corlan Johnson 2027
Dave Krimmel. 2027
Suzanne Leiter 2027
Kristin Maffei 2027
Alix Manny 2027
Robert Pitiger 2027
Arline Rotman 2027
Emily Scherer 2027

Listers

Cheryl A. Lindberg, Chair 2026
Pamela Smith 2026
Ernie Ciccotelli. 2027

Moderator

Peter Orner. 2026

Norwich School Board

Lisa Christie 2026
Michael Costa, Vice Chair 2026
Garrett Palm, Chair 2026
Neil Odell, Secretary. 2027
Gina des Cognets 2028

Trustees of Public Funds

Cheryl A. Lindberg. 2025
Christie James. 2026
Douglas Wilberding 2027

Appointed Officials

Town Manager

(serves also as Collector of Delinquent Taxes)
Brennan Duffy, Town Manager
Miranda Bergmeier, Assistant Town Manager
Brita Vallens, Administrative Assistant

Advance Transit – Norwich Representative

Georgios Katsaros 2028

Affordable Housing Subcommittee

Brian Loeb 2026
Creigh Moffatt 2026
Jeff Goodrich 2027
Peter DeShazo. 2028
Jeff Lubell, Chair 2028

Conservation Commission

Alex Gottlieb 2026
Michael Loots 2026
Andrew Torkelson. 2026
Peg Merrens, Treasurer 2027
Chris Rimmer. 2027
Cody Williams, Website Manager 2027
Lynnwood Andrews, Vice Chair. 2029
Craig Layne, Chair 2029
Lindsay Putnam, Secretary 2029

Development Review Board

Emily Myers 2026
Alec Orenstein, V. Chair 2026
Barry Rotman, alternate. 2026
Elissa Close, alternate. 2026
Patrick Bradley, Chair. 2027
Linda Gray 2027
Sue Pitiger. 2027
Matthew Stuart. 2027
vacant, alternate 2027
Don McCabe 2028

Emerald Ash Borer Management Group

David Hubbard. 2025
Lindsay Putnam 2026
Alex Gottlieb 2026
Peg Merrens 2026
Matt Hall 2027
Doug Hardy, Vice Chair. 2027
Steven Long 2027
Chris Rimmer, Chair 2027

Emergency Management

Brennan Duffy (Town Mgr.), Director
Alexander Northern, Deputy Director

Energy Committee

Erich Rentz, Chair 2026
Eva Rosenbloom 2026
Robert Gere, Vice Chair 2027
Linda Gray 2027
Thomas Griggs 2027
Charles Lindner 2028
Brad Wible 2028

Fence Viewer

Watt Alexander

Finance Director

Barrie Rosalinda
Jonathan DeLaBruere, Finance Assistant

Finance Committee

Nicholas Wood 2026
Russell North 2027
Patricia Spellman, Secretary 2027
Steven Hepburn, Chair 2028
Christie James, Vice Chair 2028
Cheryl A. Lindberg, Town Treasurer, ex officio

Fire Chief

Alexander Northern

Fire Warden

Alex Hoehn 2028

GUV Solid Waste Man. District

Neil Fulton, Representative
Jordan Mueller, Alternate

Health Officer

Anthony Gemignani 2027

Land Management Council

Brian Shiner 2025
Byron Haynes 2025
David Hobson 2026

Historic Preservation Commission

Jess Phelps, Chair 2026
vacant 2027
vacant 2027
Gail Torkelson 2028
Susan Voake 2028

Milton Frye Nature Area Subcommittee

Derek Walker 2026
Lynnwood Andrews 2027
Brie Swenson 2027

Planning Commission

Ernie Ciccotelli 2026
Vincent Crowe 2026
Mary Gorman 2027
Jaan Laaspere, Chair 2027
Jeff Goodrich, Vice Chair 2028
Christian Spalding 2028
Robert Pape 2029

Planning Director

Steven True

Police Chief

Matthew Romei

Public Works Director

Chris Kaufman

Recreation Director

Brie Berry Swenson

Recreation Council

Anna Connolly 2026
Steven Hepburn 2026
Sohier Perry 2026
Kristin Fauci 2027
Geffen Melamut, Youth Member

Solid Waste Committee

Jordan Mueller, Vice Chair 2026
Loretta Pearson 2027
Andrew Scherer, Chair 2027
Mara Child 2028

Surveyor of Wood and Lumber

David Hubbard

Town Service Officer

John Farrell

Trails Subcommittee

Jim Faughnan 2026
Nick Krembs 2026
Bob Fisken 2027
Peter Griggs 2027
John McCormick 2027
Cody Williams 2027
Brian Kunz 2028

Tree Warden

Matthew Hall 2026

Two Rivers-Ottawaquechee RC Rep.

Brian Loeb, Representative 2028
Steven True, Alternate 2028

Upper Valley River Subcommittee CRJC

Lynnwood Andrews

**Town of Norwich, Vermont and
Norwich School District
Annual Meeting Results • March 4, 2025**

Voting for Town Officers and for all articles on the Warning will be by Australian ballot. The polls will be open Tuesday, March 4, 2025 from 7:00 am to 7:00 pm in Tracy Memorial Hall.

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 2025.

Article 3. To 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). (Yes 809; No 132)

Article 4. 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 for a total of \$2,500 in accordance with the provisions of 16 VSA § 562(5)? (Yes 871; No 87)

Article 5. Shall the voters of the Norwich School District approve the School Board to expend \$8,274,079, which is the amount the school board has determined to be necessary for the ensuing fiscal year? (Yes 611; No 351)

The Norwich School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$18,356, which is 5.29% higher than per pupil education spending for the current year. Note: this includes the Dresden base assessment amount.

Article 6. To transact any other business that may legally come before the annual meeting of the Norwich Town School District.

Article 7. Shall the voters approve a gross spending General Town Budget of \$6,723,893 plus State and Federal grants and gifts consistent with budgeted programs for the period July 1, 2025 through June 30, 2026? (Yes 535; No 422)

Article 8. Shall the voters approve the use of \$291,000 of the current surplus to fund the Tracy Hall Fund #13 for future improvements to Tracy Hall? (Yes 723; No 218)

Article 9. Shall the voters approve the use of \$200,000 of the current surplus to fund the DPW Bridge Fund #41? (Yes 692; No 240)

Article 10. Shall the voters approve the use of \$100,000 of the current surplus to fund the Emerald Ash Borer Response Fund #52 for future mitigation efforts related to the EAB infestation? (Yes 671; No 267)

Article 11: Shall the voters of Norwich allow the election of Vermont residents who are not Norwich residents to be elected or appointed to town offices, not including selectboard or justices of the peace, or for boards or commissions that are established by state law and which are required to be composed of a majority of Norwich residents as provided in 17 V.S.A. § 2646(a)(1)? (Yes 184; No 765)

Article 12. Shall the voters appropriate \$15,947 to Advance Transit to be used to help cover operating costs and providing matching funds for grants for the support of providing public transportation services? (Yes 883; No 79)

- Article 13.** Shall the voters appropriate \$25,000 to the Cemetery Commission under 18 VSA § 5361 to supplement the interest from the Perpetual Care Trust Fund for maintenance of the Town Cemeteries? (Yes 745; No 183)
- Article 14.** Shall the voters appropriate \$4,348 to The Child Care Center in Norwich to be used for income sensitive scholarships to Norwich children? (Yes 822; No 128)
- Article 15.** Shall the voters appropriate \$6,000 to The Family Place to be used for general program support, such amount being reasonably necessary for the support of programs such as direct service through early intervention, childcare payment assistance, healthy baby visits, reach up, welcome baby, parent education, playgroups and other services? (Yes 813; No 134)
- Article 16.** Shall the voters appropriate \$3,000 to Good Beginnings of the Upper Valley to be used for the support of programs? (Yes 756; No 174)
- Article 17.** Shall the voters appropriate \$1,705 to the Green Mountain Economic Development Corporation to be used to offer support for new, growing and relocating businesses? (Yes 646; No 277)
- Article 18.** Shall the voters appropriate \$2,500 to Headrest to be used for the operation of a crisis 24/7 hotline? (Yes 805; No 138)
- Article 19.** Shall the voters appropriate \$3,000 to Junction Arts & Media (JAM, formerly known as CATV) for video recordings of meetings for local government transparency? (Yes 796; No 152)
- Article 20.** Shall the voters appropriate \$1,500 to the Norwich American Legion, to be used for the Legion's Memorial Day observance? (Yes 724; No 210)
- Article 21.** Shall the voters appropriate \$10,000 to Norwich Community Nurse, Inc. to be used for partial financial support of the Norwich Community Nurse, Inc. project? (Yes 790; No 160)
- Article 22.** Shall the voters appropriate \$12,000 to the Norwich Historical Society and Community Center to support those programs that support the celebration of historic events? (Yes 741; No 206)
- Article 23.** Shall the voters appropriate \$3,500 to the Norwich Lions Club to be used to underwrite the fireworks for the Norwich Fair? (Yes 411; No 532)
- Article 24.** Shall the voters appropriate \$376,700 to the Norwich Public Library Association, to be used for the operating expenses of the Library? (Yes 868; No 91)
- Article 25.** Shall the voters appropriate \$1,822 to the Public Health Council of the Upper Valley to be used for continuing public health education for Norwich residents particularly in the areas of substance abuse, elder care, oral health, emergency preparedness, and healthy living? (Yes 764; No 178)
- Article 26.** Shall the voters appropriate \$1,200 to Senior Solutions (an Area Agency on Aging) to provide social services benefiting Norwich residents aged 60 and older? (Yes 820; No 126)
- Article 27.** Shall the voters 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? (Yes 766; No 174)

- Article 28.** Shall the voters appropriate \$2,000 to the Special Needs Support Center of the Upper Valley to help children and adults with special needs, and their families, meet their unique challenges through advocacy and program support? (Yes 817; No 129)
- Article 29.** Shall the voters appropriate \$2,000 to the Upper Valley Trails Alliance to be used for trail planning and work? (Yes 798; No 150)
- Article 30.** Shall the voters appropriate \$18,500 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? (Yes 826; No 128)
- Article 31.** Shall the voters appropriate \$5,300 to the White River Council on Aging to be used for home delivered meals, transport, and social services? (Yes 866; No 87)
- Article 32.** Shall the voters appropriate \$2,500 to Windsor County Mentors to be used for mentoring youth? (Yes 731; No 203)
- Article 33.** Shall the voters appropriate \$2,500 to WISE (Women's Information Service) to be used to support WISE's crisis intervention and support services and prevention education? (Yes 814; No 132)
- Article 34.** Shall the voters appropriate \$3,000 to Youth-In-Action to be used for operating expenses that support our community service efforts? (Yes 691; No 230)
- Article 35.** Shall the voters 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 29, 2025 and the balance will be due at the same location on or before 4:30 pm February 13, 2026. A legible, 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 beginning with the first installment will be charged at 1% per month for the first three months and 1½% per month thereafter. All delinquent taxes will be subject to a 4% collection fee in accordance with Vermont Statutes after February 13, 2026. (Yes 879; No 55)
- Article 36.** Discussion of other nonbinding business.

**Town of Norwich, Vermont and
Norwich Town School District
Ballot Results**

Articles 1 and 2 March 4, 2025

| | | |
|---|------------------------------|-----|
| Moderator (1 year) | Peter Orner | 60 |
| Dresden-Norwich School Director (3 years) | Gina des Cognets | 806 |
| Lister (3 years) | write-ins* | 24 |
| Lister (1-year unexpired term) | Cheryl A. Lindberg | 820 |
| Selectboard Member (3 years) | Kimo Griggs | 848 |
| Selectboard Member (2 years) | Matthew Swett | 856 |
| Cemetery Commissioner (5 years) | Alix Manny | 819 |
| Trustee of Public Funds (3 years) | write-ins* | 20 |
| Trustee of Public Funds (1-year unexpired term) | Cheryl A. Lindberg | 788 |

**no write-in candidate received the requisite number of votes to win*

**Town of Norwich, Vermont
Special Meeting Results — August 13, 2024**

The legal voters of the Town of Norwich are hereby warned and notified to meet at Tracy Memorial Hall on August 13, 2024, between 7 a.m. and 7 p.m. to transact the following business by Australian ballot:

Article 1. Elect Town Officers to open positions for terms starting August 2024.

Article 2: Shall the voters of the Town of Norwich approve an immediate change in the method of compensating the Norwich Listers from stipend to an hourly wage, not to exceed the amount budgeted. (Yes 432; No 158)

**Town of Norwich, Vermont
Special Meeting Ballot Results**

Article 1 August 13, 2024

| | | |
|--|----------------------|-----|
| Cemetery Commissioner (4-year unexpired term). | Ellen Terie | 575 |
| Lister (2-year unexpired term) | write-ins* | 7 |
| Trustee of Public Funds (2-year unexpired term). | write-ins* | 7 |

**no write-in candidate received the requisite number of votes to win*

Proposed Town of Norwich Budget: Town of Norwich Summary

| Department Expense Summary | | | | | FY27/FY26 % |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Request | Change |
| TOWN ADMINISTRATION | \$ 517,686 | \$ 448,152 | \$ 545,017 | \$ 568,673 | 4.34% |
| BCA/BOA | \$ 1,163 | \$ 244 | \$ 235 | \$ 275 | 17.02% |
| STATUTORY MEETINGS | \$ 10,438 | \$ 5,620 | \$ 8,333 | \$ 9,700 | 16.40% |
| TOWN CLERK | \$ 232,228 | \$ 253,712 | \$ 242,186 | \$ 260,128 | 7.41% |
| FINANCE | \$ 253,896 | \$ 227,296 | \$ 266,293 | \$ 282,184 | 5.97% |
| GENERAL ADMINISTRATION | \$ 66,157 | \$ 66,921 | \$ 119,350 | \$ 146,250 | 22.54% |
| LISTER | \$ 107,313 | \$ 89,578 | \$ 117,398 | \$ 122,683 | 4.50% |
| PLANNING | \$ 192,670 | \$ 149,511 | \$ 186,640 | \$ 197,003 | 5.55% |
| RECREATION | \$ 321,198 | \$ 277,631 | \$ 263,804 | \$ 276,259 | 4.72% |
| PUBLIC SAFETY FACILITY | \$ 37,447 | \$ 38,531 | \$ 60,550 | \$ 81,050 | 33.86% |
| POLICE | \$ 865,255 | \$ 653,010 | \$ 899,526 | \$ 971,694 | 8.02% |
| FIRE/FAST | \$ 588,765 | \$ 533,386 | \$ 608,294 | \$ 639,195 | 5.08% |
| EMERGENCY MGMT. | \$ 46,580 | \$ 19,087 | \$ 35,130 | \$ 24,950 | -28.98% |
| CONSERVATION COMMISSION | \$ 8,500 | \$ 5,251 | \$ 8,500 | \$ 8,500 | 0.00% |
| SOLID WASTE COMMITTEE | | | \$ 2,350 | \$ 2,350 | 0.00% |
| ENERGY COMMITTEE | | | \$ 1,800 | \$ 1,800 | 0.00% |
| PUBLIC WORKS | \$ 2,532,480 | \$ 2,650,456 | \$ 2,986,036 | \$ 2,854,643 | -4.40% |
| LONG TERM DEBT | \$ 215,743 | \$ 205,542 | \$ 163,350 | \$ 147,250 | -9.86% |
| TAXES | \$ 21,300 | \$ 1,105,447 | \$ 21,000 | \$ 21,000 | 0.00% |
| INSURANCES | \$ 202,418 | \$ 191,477 | \$ 188,100 | \$ 239,735 | 27.45% |
| TOWN TOTAL | \$ 6,221,237 | \$ 6,920,852 | \$ 6,723,892 | \$ 6,855,322 | 1.95% |
| OUTSIDE APPROPRIATIONS | \$ 647,072 | \$ 647,072 | \$ 507,772 | \$ 590,107 | 16.21% |
| TOTAL IF ALL PASSES | \$ 6,868,309 | \$ 7,567,924 | \$ 7,231,664 | \$ 7,445,429 | 2.96% |

Town of Norwich Revenue Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|------------------------------|------------------|------------------|------------------|---------------------|-------------------------|
| PROPERTY TAX REVENUES | | | | | |
| TOWN PROPERTY TAX | 4,572,216 | 4,595,626 | 5,692,492 | 5,796,112 | 1.82% |
| PROPERTY TAX OTHER MONETA | 642,168 | 647,072 | 507,772 | 590,107 | 16.21% |
| Windsor County Tax | 61,444 | 52,618 | 60,000 | 60,000 | 0.00% |
| VT LAND USE TAX (ACT 60) | 15,495 | 15,590 | 15,500 | | |
| PROP TAX INTEREST | 30,000 | 30,829 | 30,000 | 30,000 | 0.00% |
| PROP TAX COLL FEE | 20,000 | 19,611 | 20,000 | 20,000 | 0.00% |
| | 5,341,323 | 5,361,346 | 6,325,764 | 6,496,219 | 2.69% |
| LICENSE & PERMIT | | | | | |
| LIQUOR LICENSE | 600 | 555 | 600 | 555 | -7.50% |
| DOG LICENSE | 2,700 | 2,989 | 2,800 | 2,600 | -7.14% |
| PEDDLER LICENSE | | 100 | | | |
| HUNT & FISH LICENSE | 75 | 63 | 75 | 75 | 0.00% |
| BLDG/DEVEL PERMIT | 10,000 | 8,625 | 10,000 | 10,000 | 0.00% |
| LAND POSTING PERMIT | 200 | 250 | 200 | 200 | 0.00% |
| Hartford Punch Card Revenue | | 52 | | 600 | |
| | 13,575 | 12,633 | 13,675 | 13,430 | -1.79% |
| INTERGOVERNMENTAL | | | | | |
| VT HIWAY GAS TAX | 160,000 | 173,215 | 168,000 | 165,000 | -1.79% |
| Hold Harmless State Reven | 218,178 | 248,951 | 220,000 | 220,000 | 0.00% |
| Current Use Tax (LUCT) | | | | 15,500 | |
| PILOT | 10,000 | 4,671 | 10,000 | 10,000 | 0.00% |
| DOI PILT Act | | | 6,500 | 6,500 | 0.00% |
| VT NATURAL RESRCS | 2,500 | 2,427 | 2,500 | 2,500 | 0.00% |
| EDUC TAX RETAINER .225 o | 27,000 | 37,052 | 30,000 | 30,000 | 0.00% |
| | 417,678 | 466,316 | 437,000 | 449,500 | 2.86% |
| SERVICE FEE | | | | | |
| RECORDING FEE | 25,000 | 23,214 | 25,000 | 25,000 | 0.00% |
| RESTORATION | | | | 9,000 | |
| DOCUMENT COPY FEE | 2,100 | 2,137 | 2,100 | 2,200 | 4.76% |
| USE OF RECRDS FEE | 500 | 286 | 600 | 300 | -50.00% |
| VITAL STATISTIC FEE | 1,500 | 735 | 1,500 | 500 | -66.67% |
| PHOTOCOPYING FEE | 50 | 1 | 50 | 50 | 0.00% |
| EV CHARGING FEES | | | | | |
| TRACY HALL RNTL FEE | 4,000 | 9,495 | 5,600 | 5,600 | 0.00% |
| TH Rental Fee for Rec.Dep | | 2,270 | | 2,000 | |
| POLICE RPT FEE | 500 | 132 | 500 | 500 | 0.00% |
| RECREATION FEES | 115,000 | 130,316 | 115,000 | 155,000 | 34.78% |
| Registration Fee Refunds | | (1,305) | | | |
| TRNSFR STATION STICKERS | 40,000 | 46,560 | 40,000 | 40,000 | 0.00% |
| MISC SOLID WASTE | 3,500 | | 3,500 | 3,500 | 0.00% |
| E-WASTE | 3,500 | 3,219 | 3,800 | 3,500 | -7.89% |
| TRASH COUPON | 105,000 | 103,760 | 105,000 | 105,000 | 0.00% |
| RECYCLING REBATES | 6,500 | 11,634 | 14,000 | 12,000 | -14.29% |
| C & D WASTE | 10,000 | 17,362 | 15,000 | 12,800 | -14.67% |
| | 317,150 | 349,815 | 331,650 | 376,950 | 13.66% |

Town of Norwich Revenue Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------|------------------|------------------|------------------|---------------------|-------------------------|
| GRANT REVENUE | | | | | |
| FEMA -Tigertown | | 5,404 | | | |
| Grants in Aid Project | | 1,200 | | | |
| FEMA GRANT | | 383,493 | | | |
| Historic Grant/Jones Circ | 7,500 | 7,500 | | | |
| US Justice - Vest Grant | | 2,385 | | | |
| Town Clerk Grants | | 11,490 | | | |
| DRY HYDRANT GRANT | | | 7,700 | 7,700 | 0.00% |
| OP/DUI (GHSP) | | | 1,200 | | -100.00% |
| | 7,500 | 411,472 | 8,900 | 7,700 | -13.48% |
| OTHER TOWN REVENUES | | | | | |
| BANK INTEREST | 20,000 | 11,991 | 50,000 | 50,000 | 0.00% |
| FIELD RENTAL | 32,000 | 26,240 | 32,000 | 27,000 | -15.63% |
| SALE OF TOWN ASSETS | | (2,325) | | | |
| | 52,000 | 35,906 | 82,000 | 77,000 | -6.10% |
| PUBLIC SAFETY REVENUES | | | | | |
| POLICE FINE | 10,000 | 525 | 10,000 | 6,500 | -35.00% |
| PARKING FINE | 500 | 30 | 500 | 380 | -24.00% |
| DOG FINE | 125 | | 125 | 200 | 60.00% |
| | 10,625 | 555 | 10,625 | 7,080 | -33.36% |
| MISCELLANEOUS REVENUE | | | | | |
| Daily over/short | | 81 | | | |
| Ambulance Bills Paid | | 5,020 | | | |
| TOWN CLRK MISCEL | 50 | 139 | 50 | 50 | 0.00% |
| Fin. Dept Miscellaneous | | 210 | | | |
| Rec Dept Miscellaneous | | 1,007 | | | |
| Police Dept. Miscellaneous | | 545 | | | |
| Fire Dept. Miscellaneous | | 368 | | | |
| Highway Dept Miscellaneous | | 157 | | | |
| MISCELLANEOUS | 500 | 7,356 | 10,000 | 5,500 | -45.00% |
| Opioid Settlement Revenue | 3,000 | | 12,000 | 12,000 | 0.00% |
| | 3,550 | 14,883 | 22,050 | 17,550 | -20.41% |
| | 6,163,401 | 6,652,926 | 7,231,664 | 7,445,429 | 2.96% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|----------------------------|----------------|----------------|----------------|------------------------|----------------------------|
| TOWN ADMIN. EXPENSE | | | | | |
| SELECTBOARD STIPEND | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| TOWN MANAGER WAGE | 144,800 | 152,637 | 158,062 | 169,032 | 6.94% |
| Asst. Town Mngr. Wage | 69,339 | 70,473 | 72,921 | 78,627 | 7.82% |
| TREASURER STIPEND | 1,800 | 1,800 | 1,800 | 1,800 | 0.00% |
| ADMIN ASSIST WAGE | 23,459 | 20,124 | 29,134 | 31,312 | 7.48% |
| CCC Tax | - | 1,025 | 1,060 | 1,246 | 17.55% |
| FICA TAX | 14,998 | 14,950 | 16,467 | 17,563 | 6.66% |
| MEDI TAX | 3,508 | 3,496 | 3,762 | 4,107 | 9.17% |
| HEALTH INSUR | 58,292 | 65,973 | 79,567 | 80,363 | 1.00% |
| DISABILITY/LIFE INSUR | 1,824 | 1,790 | 2,157 | 2,161 | 0.20% |
| DENTAL INSURANCE | 1,147 | 1,060 | 1,175 | 1,181 | 0.50% |
| VT RETIREMENT | 16,632 | 18,751 | 21,262 | 23,881 | 12.32% |
| TMGR RELOCATION EXPENSE | 10,000 | - | 10,000 | 10,000 | 0.00% |
| PROFESS SERV | 10,000 | 15,312 | 10,000 | 10,000 | 0.00% |
| CONTRACTED SERVICES | | 900 | | | |
| VLCT MEMBERSHIP | 6,088 | 6,042 | 6,300 | 6,300 | 0.00% |
| LEGAL | 100,000 | 27,050 | 80,000 | 80,000 | 0.00% |
| TOWN REPORT | 4,154 | 4,104 | 4,500 | 4,500 | 0.00% |
| ADMIN TELEPHONE | 831 | 335 | 700 | 700 | 0.00% |
| T MNGR CELL PHONE | 1,558 | 485 | 600 | 600 | 0.00% |
| POSTAGE | 104 | 71 | 100 | 100 | 0.00% |
| ADVERTISING | 3,115 | 139 | 1,500 | 1,000 | -33.33% |
| PRINTING | | 83 | | | |
| MILEAGE | 208 | 115 | 200 | 200 | 0.00% |
| OFFICE SUPPLIES | 2,077 | 1,116 | 2,000 | 2,000 | 0.00% |
| OFFICE EQUIP | 1,038 | 179 | 500 | 500 | 0.00% |
| DUES/MTS/EDUC | 4,000 | 1,039 | 4,000 | 4,000 | 0.00% |
| Treasurer Conf. & Dues Ex | 1,000 | 563 | 1,000 | 1,000 | 0.00% |
| COMMITTEE | 519 | 10 | - | - | |
| ENERGY COMMITTEE | 1,828 | 682 | | | |
| Reg Energy Coordinator | 31,848 | 30,670 | 32,500 | 32,500 | 0.00% |
| Des.Fund - Main St Flags | 500 | 500 | 250 | 500 | 100.00% |
| MISCELLANEOUS | 519 | 4,176 | 1,000 | 1,000 | 0.00% |
| Total Expenditures | 517,686 | 448,152 | 545,017 | 568,673 | 4.34% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-----------------------------|--------------|-------------|-------------|------------------------|----------------------------|
| BCA/BOA EXPENDITURES | | | | | |
| JUSTICE STIPEND | 500 | - | - | | |
| FICA TAX | 31 | - | - | | |
| MEDI TAX | 7 | - | - | | |
| POSTAGE | 300 | 214 | 160 | 150 | -6.25% |
| OFFICE SUPPLIES | 25 | | 25 | 25 | 0.00% |
| DUES/MTGS/EDUC | 300 | 30 | 50 | 100 | 100.00% |
| Total Expenditures | 1,163 | 244 | 235 | 275 | 17.02% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------|---------------|--------------|--------------|------------------------|----------------------------|
| STAT MTGS EXPENDITURES | | | | | |
| POLLWORKER STIPEND | 500 | 438 | 400 | | -100.00% |
| FICA TAX | 31 | - | 25 | | -100.00% |
| MEDI TAX | 7 | - | 6 | | -100.00% |
| CCC Tax | | - | 2 | | -100.00% |
| ELECTION DAY EXPENSES | 1,000 | - | 1,000 | 1,500 | |
| POSTAGE | 1,200 | 971 | 600 | 1,700 | 183.33% |
| ADVERTISING | 250 | - | 200 | 100 | -50.00% |
| PRINTING | 3,000 | 2,854 | 3,200 | 3,400 | 6.25% |
| OFFICE SUPPLIES | 400 | 54 | 400 | 400 | 0.00% |
| VOTING MACHINE | 100 | 0 | 100 | | -100.00% |
| VOTING MACH MAINT AGRMT | 450 | - | 400 | | -100.00% |
| VTG MCHN PROGRAMG | 3,500 | 1,304 | 2,000 | 2,600 | 30.00% |
| Total Expenditures | 10,438 | 5,620 | 8,333 | 9,700 | 16.40% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|--------------------------------|----------------|----------------|----------------|------------------------|----------------------------|
| TOWN CLERK EXPENDITURES | | | | | |
| TOWN CLERK WAGE | 74,299 | 75,774 | 78,107 | 84,791 | 8.56% |
| ASST CLK WAGE | 55,428 | 56,286 | 58,271 | 54,000 | -7.33% |
| CCC Tax | | 515 | 600 | 611 | 1.83% |
| FICA TAX | 8,043 | 7,781 | 8,455 | 8,605 | 1.77% |
| MEDI TAX | 1,881 | 1,820 | 1,977 | 2,012 | 1.77% |
| HEALTH INS | 43,357 | 49,363 | 56,971 | 74,000 | 29.89% |
| DISABILITY/LIFE INS | 1,416 | 1,407 | 1,378 | 1,400 | 1.60% |
| DENTAL INSURANCE | 918 | 852 | 940 | 950 | 1.06% |
| VT RETIREMENT | 9,081 | 9,291 | 9,887 | 10,409 | 5.28% |
| DOG/CAT LICENSE | 300 | 322 | 350 | 400 | 14.29% |
| VITAL STATISTICS | 50 | - | 50 | 100 | 100.00% |
| RECORD RESTORATION | | 777 | | | |
| Hartford Punch Card Expense | | 2,575 | | | |
| TELEPHONE | 600 | 335 | 600 | 600 | 0.00% |
| POSTAGE | 350 | 150 | 150 | 150 | 0.00% |
| ADVERTISING | 200 | - | | | |
| PRINTING | - | 288 | 200 | 300 | 50.00% |
| OFFICE SUPPLIES | 1,340 | 945 | 1,200 | 1,200 | 0.00% |
| OFFICE EQUIPMENT | 500 | 500 | 500 | 500 | 0.00% |
| SOFTWARE | 4,100 | 3,616 | 5,600 | 5,500 | -1.79% |
| DUES/MTGS/EDUC | 5,365 | 4,538 | 3,300 | 6,600 | 100.00% |
| DES. FUND-RECORD RESTORAT | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% |
| Town Clerk Grant Expenses | | 11,580 | | | |
| DESIGNATED FUND- EQUIP | 20,000 | 20,000 | 8,650 | 3,000 | -65.32% |
| Total Expenditures | 232,228 | 253,712 | 242,186 | 260,128 | 7.41% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------|-------------|-------------|-------------|------------------------|----------------------------|
| FINANCE DEPARTMENT | | | | | |
| FINL ASSISTANT WAGE | 58,129 | 50,794 | 62,346 | 64,950 | 4.18% |
| FINANCE OFFICER WAGE | 95,275 | 97,055 | 100,182 | 108,027 | 7.83% |
| CCC Tax | | 615 | 650 | 761 | 17.08% |
| FICA TAX | 9,511 | 9,169 | 10,077 | 10,725 | 6.43% |
| MEDI TAX | 2,224 | 2,146 | 2,308 | 2,508 | 8.67% |
| HEALTH INS | 21,129 | 18,904 | 24,038 | 26,500 | 10.24% |
| DISABILITY/LIFE INS | 1,512 | 1,640 | 1,484 | 1,700 | 14.56% |
| DENTAL INSURANCE | 918 | 757 | 940 | 940 | 0.00% |
| VT RETIREMENT | 10,738 | 10,296 | 11,783 | 12,973 | 10.10% |
| PROFESS SERVICES | 3,000 | 2,454 | 4,000 | 4,000 | 0.00% |
| INDEPENDENT AUDIT | 40,000 | 29,100 | 40,000 | 40,000 | 0.00% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|----------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| FINANCE DEPARTMENT, Cont. | | | | | |
| TELEPHONE | 1,000 | 335 | 600 | 600 | 0.00% |
| | 10 | - | | | |
| ADVERTISING | 175 | 145 | - | | |
| PRINTING | 125 | 612 | 160 | - | -100.00% |
| MILEAGE REIMBURSEMENT | | - | | 100 | |
| OFFICE SUPPLIES | 1,100 | 898 | 1,300 | 1,000 | -23.08% |
| OFFICE EQUIPMENT | 750 | 442 | | 800 | |
| SOFTWARE | 4,800 | 1,065 | 4,800 | 5,000 | 4.17% |
| DUES/MTGS/EDUC | 2,500 | 360 | 1,000 | 1,000 | 0.00% |
| BANK | 1,000 | 509 | 625 | 600 | -4.00% |
| Total Expenditures | 253,896 | 227,296 | 266,293 | 282,184 | 5.97% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------|---------------|---------------|----------------|---------------------|-------------------------|
| GEN ADMIN EXPENDITURES | | | | | |
| TELEPHONE | 675 | 2,322 | 800 | 2,200 | 175.00% |
| POSTAGE METER RENTAL | 779 | 479 | 750 | 750 | 0.00% |
| POSTAGE | 4,465 | 5,936 | 3,700 | 5,500 | 48.65% |
| OFFICE SUPPLIES | 1,350 | 1,070 | 1,000 | 1,300 | 30.00% |
| PHOTOCOPIER | 1,765 | 3,576 | 1,700 | 3,800 | 123.53% |
| Remote Meeting Services | 6,500 | 6,454 | 6,500 | 6,500 | 0.00% |
| COMPUTER SOFTWARE | - | 240 | 500 | 250 | -50.00% |
| COMPUTER HARDWARE | 5,000 | - | 4,000 | 4,000 | 0.00% |
| WEB SITE SUPPORT | 623 | 300 | 400 | 400 | 0.00% |
| SERVER MAINTENANCE | 45,000 | 43,693 | 45,000 | 45,000 | 0.00% |
| EV Chargers Expenses | | 2,851 | | - | |
| DESIGNATED FUND-EQUIP- 14 | | - | 5,000 | 5,000 | 0.00% |
| Designated Fund - 50 | | - | | 21,550 | |
| Designated Fund - 51 | | - | 50,000 | 50,000 | 0.00% |
| Total Expenditures | 66,157 | 66,921 | 119,350 | 146,250 | 22.54% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-----------------------------|----------------|---------------|----------------|---------------------|-------------------------|
| LISTERS EXPENDITURES | | | | | |
| LISTERS STIPEND | 4,500 | - | | | |
| OFFICE ASST WAGE | 27,000 | 2,452 | | | |
| LISTER OFFICE WAGES | | 27,388 | 31,500 | 58,200 | 84.76% |
| CCC Tax | - | 109 | 139 | 256 | 84.76% |
| FICA TAX | 1,953 | 1,908 | 1,953 | 3,608 | 84.76% |
| MEDI TAX | 457 | 446 | 457 | 844 | 84.76% |
| CONTRACTED SERVICES | 25,000 | 9,056 | 25,000 | 4,000 | -84.00% |
| SOFTWARE MAINT/UPDATE | 6,230 | 6,588 | 16,250 | 12,265 | -24.52% |
| TELEPHONE | 623 | 335 | 600 | 360 | -40.00% |
| POSTAGE | 200 | 291 | 300 | 360 | 20.00% |
| ADVERTISING | 200 | - | 200 | 180 | -10.00% |
| PRINTING | 200 | 342 | 100 | 360 | 260.00% |
| MILEAGE REIMB | 200 | 52 | 200 | 750 | 275.00% |
| OFFICE SUPPLIES | 200 | 106 | 200 | 300 | 50.00% |
| OFFICE EQUIPMENT | 200 | 379 | 200 | 300 | 50.00% |
| DUES/MTGS/EDUC | 350 | 125 | 300 | 900 | 200.00% |
| DESIGNATED FUND-REAPPR | 40,000 | 40,000 | 40,000 | 40,000 | 0.00% |
| Total Expenditures | 107,313 | 89,578 | 117,398 | 122,683 | 4.50% |

Town of Norwich Expenditure Budget Report

| PLANNING DEPT EXPENDITURE | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| Planning Director Wage | 95,000 | 72,001 | 92,098 | 97,519 | 5.89% |
| OFFICE ASST. WAGE | 29,112 | 43,729 | 35,735 | 45,000 | 25.93% |
| CCC Tax | | 449 | 562 | 627 | 11.57% |
| FICA TAX | 7,695 | 6,566 | 7,926 | 8,836 | 11.48% |
| MEDI TAX | 1,800 | 1,535 | 1,854 | 2,067 | 11.49% |
| HEALTH INS | 26,382 | 6,076 | 12,019 | 10,505 | -12.60% |
| DISABILITY/LIFE INS | 809 | 579 | 788 | 875 | 11.04% |
| DENTAL INSURANCE | 459 | 303 | 940 | 500 | -46.81% |
| VT RETIREMENT | 6,650 | 4,139 | 9,268 | 7,314 | -21.08% |
| PLANNING SERVICES | 3,000 | - | 5,000 | 5,000 | 0.00% |
| TWO RIVER PLANNING COMM. | 6,068 | 6,068 | 6,250 | 6,450 | 3.20% |
| U.V. TRANSPORTATION MGMT | 1,150 | 1,134 | 1,150 | 1,150 | 0.00% |
| MAPPING | 2,200 | 3,379 | 2,000 | 2,200 | 10.00% |
| HIST PRES GRANT | 6,500 | - | - | - | |
| PLANNING GRANT | - | - | 5,000 | 3,000 | -40.00% |
| TELEPHONE | 1,000 | 335 | 600 | 400 | -33.33% |
| POSTAGE | 520 | 285 | 500 | 400 | -20.00% |
| ADVERTISING | 550 | 1,355 | 600 | 1,500 | 150.00% |
| PRINTING | 200 | - | 200 | 200 | 0.00% |
| MILEAGE REIMB | 400 | 129 | 400 | 160 | -60.00% |
| OFFICE SUPPLIES | 400 | 419 | 750 | 400 | -46.67% |
| OFFICE EQUIPMENT | 275 | 279 | 2,000 | 400 | -80.00% |
| Sotware Expense | 500 | 180 | 500 | 500 | 0.00% |
| DUES/MTGS/EDUC | 2,000 | 571 | 500 | 2,000 | 300.00% |
| Total Expenditures | 192,670 | 149,511 | 186,640 | 197,003 | 5.55% |

| REC DEPT EXPENDITURES | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------|---------------|----------------|----------------|---------------------|-------------------------|
| ADMINISTRATION | | | | | |
| RECREATION DIR WAGE | 74,555 | 81,875 | 84,385 | 90,988 | 7.82% |
| CCC Tax | | 348 | 371 | 400 | 7.82% |
| FICA TAX | 4,622 | 5,589 | 5,232 | 5,641 | 7.82% |
| MEDI TAX | 1,081 | 1,307 | 1,224 | 1,319 | 7.76% |
| HEALTH INS | - | - | - | - | |
| DISABILITY/LIFE INSUR | 800 | 817 | 813 | 813 | 0.00% |
| DENTAL INSURANCE | | - | 470 | 470 | 0.00% |
| VT RETIREMENT | 5,219 | 5,703 | 6,118 | 6,824 | 11.54% |
| TELEPHONE | 1,116 | 821 | 1,116 | 1,116 | 0.00% |
| POSTAGE | 52 | 43 | 52 | 52 | 0.00% |
| ADVERTISING | 254 | - | 200 | 200 | 0.00% |
| PRINTING | 83 | - | 80 | 80 | 0.00% |
| DUES/MTGS/EDUC | 1,454 | 100 | 1,000 | 1,000 | 0.00% |
| OFFICE EQUIPMENT | 57 | 40 | 57 | 57 | 0.00% |
| MILEAGE REIMBURSEMENT | 286 | 22 | 275 | 275 | 0.00% |
| OFFICE SUPPLIES | 234 | 117 | 200 | 200 | 0.00% |
| POS Software (myRec) | | 3,680 | | 3,845 | |
| Subtotal | 89,813 | 100,461 | 101,593 | 113,280 | 11.50% |
| PROGRAM | | | | | |
| Instructor/Contractor Fee | 20,000 | 9,866 | 20,000 | 20,000 | 0.00% |
| COACHING EXPENSES | 831 | 511 | 831 | 831 | 0.00% |
| HATS/T-SHIRTS | 3,115 | 1,006 | 3,115 | | -100.00% |
| EQUIPMENT & Supplies | 6,750 | 6,613 | 6,500 | 8,500 | 30.77% |
| Program Wage | 42,000 | 28,553 | 42,000 | 42,000 | 0.00% |
| REFERREE/UMPIRE | 7,000 | 4,980 | 7,000 | 7,000 | 0.00% |
| ENTRY FEE -Tournament | 1,500 | 650 | 1,500 | 1,500 | 0.00% |
| REGISTRATION | 6,230 | - | 6,000 | 2,500 | -58.33% |
| Facilitly Rental Fee Expe | 18,500 | 16,089 | 19,000 | 25,000 | 31.58% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|------------------------------|----------------|----------------|----------------|------------------------|----------------------------|
| SPECIAL EVENTS /SUPPLIES | 2,000 | 2,307 | 2,200 | 2,200 | 0.00% |
| FICA TAX | 5,004 | 1,533 | 2,604 | 2,604 | 0.00% |
| MEDI TAX | 1,170 | 457 | 609 | 609 | 0.00% |
| CCC Tax | | 135 | 185 | 185 | -0.11% |
| UNIFORMS | 1,558 | 1,110 | 1,500 | 4,500 | 200.00% |
| Subtotal | 115,658 | 73,809 | 113,044 | 117,429 | 3.88% |
| RECREATION FACILITIES | | | | | |
| REC FIELD CARE | 7,200 | - | 7,200 | 5,000 | -30.56% |
| HNTLY LINE MARKING | 5,500 | 3,684 | 5,500 | 5,500 | 0.00% |
| PORTABLE TOILET | 3,500 | 5,237 | 4,250 | 5,500 | 29.41% |
| ICE RINK | 800 | 3,133 | 3,500 | 500 | -85.71% |
| REPAIRS,MAINT&Site Work | 2,500 | 983 | 3,000 | 3,250 | 8.33% |
| WATER USAGE | 467 | 324 | 467 | 800 | 71.31% |
| WOMEN'S CLUB GRANT | 5,500 | - | - | - | |
| SITE WORK | 260 | - | 250 | - | -100.00% |
| DESIGNATED FUND-T COURTS | 75,000 | 75,000 | 10,000 | 10,000 | 0.00% |
| Desig.Rec.Facility(Fund 0) | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% |
| Subtotal | 115,727 | 103,361 | 49,167 | 45,550 | -7.36% |
| Total Expenditures | 321,198 | 277,631 | 263,804 | 276,259 | 4.72% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------|---------------|---------------|---------------|------------------------|----------------------------|
| PUBLIC SAFETY FACILITY | | | | | |
| WATER USAGE | 1,246 | 1,116 | 1,500 | 1,000 | -33.33% |
| ELECTRICITY/Heating | 8,307 | 12,263 | 10,000 | 13,500 | 35.00% |
| HEATING/Apparatus Bay Fuel | 3,582 | 2,708 | 4,800 | 4,800 | 0.00% |
| PHONE & INTERNET | 5,703 | 6,367 | 6,500 | 6,500 | 0.00% |
| BUILDING SUPPLIES | 727 | 923 | 1,500 | 1,500 | 0.00% |
| REPAIRS & MAINTENANCE | 5,192 | 4,784 | 7,500 | 15,000 | 100.00% |
| ALARM MONITORING | 1,558 | 1,237 | 1,750 | 1,750 | 0.00% |
| CLEANING | 11,132 | 9,132 | 12,000 | 12,000 | 0.00% |
| DESIGNATED FUND-POLICE ST | | | 15,000 | 25,000 | 66.67% |
| Total Expenditures | 37,447 | 38,531 | 60,550 | 81,050 | 33.86% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------------|----------------|----------------|----------------|------------------------|----------------------------|
| POLICE DEPT EXPENDITURES | | | | | |
| WAGES & BENEFITS | | | | | |
| POLICE CHIEF WAGE | 100,726 | 104,158 | 108,374 | 116,859 | 7.83% |
| POLICE OFFICER WAGE | 218,331 | 142,336 | 216,085 | 252,530 | 16.87% |
| ON-CALL WAGES | 5,310 | - | 3,648 | 8,500 | 133.00% |
| OVERTIME OFFICER WAGE | 9,069 | 4,850 | 18,475 | 5,000 | -72.94% |
| ADMINISTRATIVE WAGE | 59,382 | 44,820 | 64,599 | 62,282 | -3.59% |
| PARTTIME OFFICER WAGE | 3,250 | - | 5,000 | 24,034 | 380.68% |
| CROSSING GUARD WAGE | 23,681 | 13,208 | 20,000 | 27,500 | 37.50% |
| SPECIAL DUTY WAGE | | 160 | | | |
| CCC Tax | | 1,253 | 1,919 | 2,186 | 13.91% |
| FICA TAX | 26,024 | 19,462 | 27,043 | 30,796 | 13.88% |
| MEDI TAX | 6,086 | 4,552 | 6,325 | 7,202 | 13.87% |
| HEALTH INS | 120,227 | 27,385 | 103,606 | 70,000 | -32.44% |
| DISABILITY/LIFE INS | 4,466 | 2,653 | 3,258 | 3,500 | 7.43% |
| DELTA DENTAL | 2,754 | 1,787 | 1,881 | 2,000 | 6.33% |
| VT RETIREMENT | 27,497 | 23,396 | 31,192 | 40,088 | 28.52% |
| Subtotal | 606,803 | 390,020 | 611,405 | 652,477 | 6.72% |
| COMMUNITY POLICING | | | | | |
| ANIMAL CONT/LEASH LAW | 3,000 | 1,370 | 3,000 | 3,000 | 0.00% |
| COMMUNITY RELATNS | 500 | 345 | 1,500 | 2,000 | 33.33% |
| SPEED SIGNS | 9,000 | 10,737 | 5,000 | 25,000 | 400.00% |
| Subtotal | 12,500 | 12,452 | 9,500 | 30,000 | 215.79% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| EQUIPMENT & MAINTENANCE | | | | | |
| RADIO MAINTENANCE | 850 | 7,380 | 500 | 1,500 | 200.00% |
| PETROLEUM PRODUCTS | 10,000 | 8,436 | 12,500 | 13,500 | 8.00% |
| CRUISER VIDEO EQUIP | | 13,731 | 13,371 | 15,500 | 15.92% |
| CRUISER MAINT | 8,800 | 9,275 | 10,000 | 12,000 | 20.00% |
| CRUISER SUPPLIES | 519 | 1,216 | 1,000 | 1,250 | 25.00% |
| Capital Lease Equip. Expe | 27,000 | 27,000 | 35,000 | 33,967 | -2.95% |
| Subtotal | 47,169 | 67,039 | 72,371 | 77,717 | 7.39% |
| SUPPORT | | | | | |
| ADMINISTRATION | 10,000 | 13,594 | 10,000 | 15,000 | 50.00% |
| VIBRS | 5,000 | 3,365 | 6,000 | 6,000 | 0.00% |
| DISPATCH SERVICES | 99,479 | 78,520 | 100,000 | 70,000 | -30.00% |
| IT SUPPORT | | - | 11,500 | 12,500 | 8.70% |
| TRAINING | 3,634 | 1,682 | 7,500 | 10,000 | 33.33% |
| TRAINING SUPPLIES & EQUIPMENT | 8,000 | 8,541 | 10,000 | 15,000 | 50.00% |
| MILEAGE REIMB | | 515 | 250 | | -100.00% |
| DUES/MTGS/EDUC | 1,000 | 1,079 | 2,500 | 3,000 | 20.00% |
| UNIFORMS | 5,000 | 9,659 | 7,500 | 10,000 | 33.33% |
| UNIFORMS CLEANING | 1,670 | 60 | 2,000 | 2,000 | 0.00% |
| BULLET PROOF VESTS | | 1,485 | 3,000 | 3,000 | 0.00% |
| Subtotal | 133,783 | 118,499 | 160,250 | 146,500 | -8.58% |
| CAPITAL EXPENDITURES | | | | | |
| DESIGNATED FUND-SPEC EQUI - fund 21 | 30,000 | 30,000 | 11,000 | 5,000 | -54.55% |
| DESIGNATED FUND-CRUISER - fund 11 | 35,000 | 35,000 | 35,000 | 60,000 | 71.43% |
| DESIGNATED FUND-POLICE ST | | | | | |
| Subtotal | 65,000 | 65,000 | 46,000 | 65,000 | 41.30% |
| Total Expenditures | 865,255 | 653,010 | 899,526 | 971,694 | 8.02% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| FIRE/FAST DEPT. EXPENSES | | | | | |
| FIRE WAGES | | | | | |
| FIRE CHIEF WAGES | 79,295 | 81,220 | 83,298 | 88,138 | 5.81% |
| FIRE OFFICER STIPEND | 2,100 | 1,680 | 2,100 | 2,100 | 0.00% |
| FIREFIGHTERS WAGE | 31,125 | 24,870 | 32,000 | 32,000 | 0.00% |
| FF DRILLS/MTGS WAGE | 2,500 | 1,080 | 2,000 | 2,000 | 0.00% |
| CCC Tax | | 488 | 525 | 547 | 4.19% |
| FICA TAX | 7,131 | 6,723 | 7,403 | 7,703 | 4.05% |
| MEDI TAX | 1,668 | 1,585 | 1,731 | 1,801 | 4.04% |
| HEALTH INSURANCE | 18,438 | 9,058 | 9,014 | 9,915 | 10.00% |
| DISABILITY/LIFE INSURANCE | 800 | 753 | 779 | 780 | 0.13% |
| VT RETIREMENT | 5,551 | 5,661 | 6,039 | 6,610 | 9.46% |
| DENTAL INSURANCE | 459 | 438 | 470 | 480 | 2.13% |
| Subtotal | 149,067 | 133,556 | 145,359 | 152,074 | 4.62% |
| EMS WAGES | | | | | |
| EMS WAGE | 5,000 | 7,038 | 8,500 | 8,500 | 0.00% |
| EMS DRILL WAGE | 1,900 | 1,640 | 1,500 | 1,800 | 20.00% |
| CCC Tax | | 1 | 44 | 50 | 13.64% |
| EMS FICA TAX | 428 | 466 | 620 | 650 | 4.84% |
| EMS MEDI TAX | 100 | 99 | 145 | 150 | 3.45% |
| Subtotal | 7,428 | 9,244 | 10,809 | 11,150 | 3.15% |
| EDUCATION & TRAINING | | | | | |
| FIRE EDUC/TRAINING | 750 | 720 | 900 | 900 | 0.00% |
| EMS EDUC/TRNG | 1,200 | 525 | 1,200 | 1,200 | 0.00% |
| FIRE DUES/MTGS/EDUC | 500 | 331 | 500 | 500 | 0.00% |
| Subtotal | 2,450 | 1,576 | 2,600 | 2,600 | 0.00% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| TOOLS & EQUIPMENT | | | | | |
| FIRE TOOLS & EQUIPMENT | 4,200 | 4,016 | 4,500 | 5,000 | 11.11% |
| EMS TOOLS/ EQUIP | 2,000 | 1,753 | 2,200 | 2,200 | 0.00% |
| RADIO PURCH/REPAIR | 800 | - | 800 | 800 | 0.00% |
| Subtotal | 7,000 | 5,769 | 7,500 | 8,000 | 6.67% |
| MAINTENANCE | | | | | |
| FIRE TRK R & M | 15,500 | 16,925 | 18,500 | 19,000 | 2.70% |
| EQUIPMENT MAINTENANCE | 4,154 | 4,372 | 4,000 | 4,000 | 0.00% |
| RADIO MAINTENANCE | 500 | - | 500 | 500 | 0.00% |
| SOFTWARE MAINTENANCE | | - | 3,200 | 3,200 | 0.00% |
| COMPUTER MAINTENANCE | | - | | | |
| PETROLEUM PRODUCTS | 4,673 | 3,848 | 4,600 | 4,600 | 0.00% |
| Subtotal | 24,827 | 25,145 | 30,800 | 31,300 | 1.62% |
| SUPPORT | | | | | |
| RECRUITMENT | 100 | - | 100 | 100 | 0.00% |
| POSTAGE | 25 | - | 25 | 25 | 0.00% |
| FIRE PREV BOOKS & MATERIA | 100 | - | 100 | 100 | 0.00% |
| FIREFIGHTERS CASUL INS | 5,800 | 3,430 | 4,500 | 4,500 | 0.00% |
| TELEPHONE & INTERNET | 1,000 | 1,987 | 2,000 | 2,200 | 10.00% |
| OFFICE SUPPLIES | 700 | 129 | 700 | 500 | -28.57% |
| DISPATCH SERVICE | 30,193 | 29,865 | 31,702 | 33,288 | 5.00% |
| UNIFORM | 260 | - | 260 | 275 | 5.77% |
| HYDRANT RENTAL | 34,000 | | 36,000 | - | -100.00% |
| DRY HYDRANT | 500 | | 500 | 500 | 0.00% |
| OSHA COMPLIANCE | 1,000 | 799 | 600 | 800 | 33.33% |
| Subtotal | 73,678 | 36,211 | 76,487 | 42,288 | -44.71% |
| CAPITAL EXPENDITURES | | | | | |
| DESIGNATED FUND-FIRE APPARAT (fund 6) | 120,000 | 120,000 | 126,000 | 135,000 | 7.14% |
| DESIGNATED FUND-APP.BAY (fund 25) | | | | | |
| DESIGNATED FUND-EQUIPMENT (fund 26) | 30,000 | 30,000 | 33,075 | 60,000 | 81.41% |
| Subtotal | 150,000 | 150,000 | 159,075 | 195,000 | 22.58% |
| AMBULANCE SERVICES | | | | | |
| AMBULANCE CONTRACT | 168,604 | 164,982 | 170,664 | 188,783 | 10.62% |
| AMBULANCE BILLS | 5,711 | 6,904 | 5,000 | 8,000 | 60.00% |
| Subtotal | 174,315 | 171,886 | 175,664 | 196,783 | 12.02% |
| Total Expenditures | 588,765 | 533,386 | 608,294 | 639,195 | 5.08% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-----------------------------|---------------|---------------|---------------|---------------------|-------------------------|
| EMERGENCY MANAGEMENT | | | | | |
| DEBT SERVICE TOWER PRINCI | 27,500 | - | - | - | |
| DEBT SERVICE TOWER INTERE | 750 | - | - | - | |
| TOWER POWER | 450 | 1,946 | 1,900 | 1,900 | 0.00% |
| EMERG MAN ADMIN | 30 | - | | - | 0.00% |
| EMERG MNGMT SUPPLIES | 50 | - | 180 | 5,000 | 2677.78% |
| GENERATOR FUEL | 200 | 170 | 250 | 250 | 0.00% |
| EMERG GEN MAINT | 2,600 | 1,971 | | - | |
| EMERG GEN INSTALL | | - | 200 | 200 | 0.00% |
| BASE RADIO MAINTENANCE | | - | 2,600 | 2,600 | 0.00% |
| DESIGNATED FUND-GENERATOR | 15,000 | 15,000 | 30,000 | 15,000 | -50.00% |
| Total Expenditures | 46,580 | 19,087 | 35,130 | 24,950 | -28.98% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------|--------------|--------------|--------------|---------------------|-------------------------|
| CONSERVATION | | | | | |
| DONATIONS | | | | | |
| DUES/MTGS/EDUC | 200 | 50 | 200 | 200 | 0.00% |
| SPKRS/PUBLIC INFO | 1,250 | 1,499 | 1,250 | 1,250 | 0.00% |
| PUBLICITY | 750 | 750 | 750 | 750 | 0.00% |
| TRAILS | 1,800 | 96 | 1,800 | 1,800 | 0.00% |
| MILT FRYE NATURE AREA | 1,500 | 773 | 1,500 | 1,500 | 0.00% |
| NATRL RESRCS INVEN | 1,000 | 296 | 1,000 | 1,000 | 0.00% |
| PROJECT RESTORATION | 2,000 | 1,787 | 2,000 | 2,000 | 0.00% |
| Total Expenditures | 8,500 | 5,251 | 8,500 | 8,500 | 0.00% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|------------------------------|-------------|-------------|--------------|---------------------|-------------------------|
| Solid Waste Committee | | | | | |
| Printng | | | 250 | 250 | 0.00% |
| Software License | | | 600 | 1,500 | 150.00% |
| Information/Signs/Sand.Bo | | | 1,500 | 600 | -60.00% |
| Total Expenditures | | | 2,350 | 2,350 | 0.00% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------|-------------|-------------|--------------|---------------------|-------------------------|
| Energy Committee | | | | | |
| Supplies | | | 1,800 | 1,800 | 0.00% |
| Total Expenditures | | | 1,800 | 1,800 | 0.00% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| PUBLIC WORKS DEPT. | | | | | |
| HIGHWAY DIVISION | | | | | |
| HIGHWAY WAGES & BENEFITS | | | | | |
| DIRECTOR OF PUBLIC WORKS | 100,230 | 104,177 | 107,487 | 115,903 | 7.83% |
| ADMINISTRATIVE ASSIST | 23,459 | 20,124 | 29,134 | 31,312 | 7.48% |
| ROAD CREW WAGES | 331,013 | 259,849 | 336,556 | 329,862 | -1.99% |
| ROAD CREW OVERTIME | 40,000 | 22,311 | 56,238 | 60,000 | 6.69% |
| On Call Compensation | 5,612 | 2,094 | 5,743 | 6,590 | 14.75% |
| CCC Tax | | 1,609 | 2,355 | 2,396 | 1.74% |
| FICA | 31,019 | 24,803 | 33,253 | 33,764 | 1.54% |
| MEDICARE | 7,255 | 5,801 | 7,687 | 7,896 | 2.72% |
| HEALTH INSUR | 91,482 | 89,147 | 141,105 | 155,200 | 9.99% |
| DISABILITY/LIFE | 4,616 | 4,522 | 4,531 | 4,700 | 3.73% |
| DENTAL INSURANCE | 2,983 | 2,264 | 3,056 | 3,200 | 4.71% |
| RETIREMENT | 35,022 | 29,302 | 38,436 | 40,844 | 6.26% |
| Subtotal | 672,691 | 566,002 | 765,581 | 791,667 | 3.41% |
| MATERIALS | | | | | |
| SALT & CHEMICALS | 125,000 | 101,287 | 125,000 | 128,000 | 2.40% |
| SAND | 130,331 | 95,837 | 130,000 | 120,000 | -7.69% |
| DUST CONTROL | 25,046 | 4,214 | 25,000 | 26,000 | 4.00% |
| GRAVEL & STONE | 70,000 | 32,225 | 65,000 | 68,000 | 4.62% |
| CULVERTS & ROAD SUPPLIES | 20,768 | 614 | 25,000 | 25,000 | 0.00% |
| ASPHALT PRODUCTS | 3,219 | 2,624 | 3,500 | 3,500 | 0.00% |
| BRIDGE REPAIR & MAINT. | 5,000 | 52 | 5,000 | 5,300 | 6.00% |
| OTHER PROJECTS | 5,000 | 9,871 | 8,000 | 8,500 | 6.25% |
| SIGNS | 2,500 | 1,946 | 2,500 | 3,000 | 20.00% |
| Subtotal | 386,864 | 248,671 | 389,000 | 387,300 | -0.44% |
| CONTRACTED SERVICES | | | | | |
| PLOWING & SANDING | 65,000 | 105,303 | 108,000 | 70,000 | -35.19% |
| ROAD SWEEPING | 2,500 | - | 2,700 | 3,000 | 11.11% |
| LEAF REMOVAL | 3,000 | 205 | 3,000 | 3,200 | 6.67% |
| STREETLIGHTS | 14,000 | 15,155 | 15,600 | 15,600 | 0.00% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|------------------------------------|------------------|------------------|------------------|------------------------|----------------------------|
| CONTRACTED SERVICIES, Cont. | | | | | |
| TREE CUTTING & REMOVAL | 12,000 | 3,300 | 12,000 | 12,000 | 0.00% |
| UNIFORMS | 14,000 | 13,797 | 15,000 | 16,000 | 6.67% |
| PAVING | 10,000 | 208 | 10,000 | 10,000 | 0.00% |
| OTHER PROJECTS | 16,000 | 4,885 | 16,000 | 16,000 | 0.00% |
| CRACK SEALING | 18,691 | - | 19,000 | 19,000 | 0.00% |
| PAVEMENT MARKING | 20,000 | 2,845 | 20,000 | 20,000 | 0.00% |
| BRIDGES | 55,000 | 34,413 | 55,000 | 55,000 | 0.00% |
| Culverts | 10,000 | 10,500 | 10,000 | 10,000 | 0.00% |
| Roadway&Ped.Safety Exp | | | 3,000 | 3,000 | 0.00% |
| Subtotal | 240,191 | 190,611 | 289,300 | 252,800 | -12.62% |
| EQUIPMENT | | | | | |
| OUTSIDE REPAIRS | 55,000 | 59,830 | 58,500 | 63,000 | 7.69% |
| PARTS & SUPPLIES | 65,000 | 73,851 | 69,000 | 75,000 | 8.70% |
| PETROLEUM PRODUCTS | 50,000 | 38,160 | 50,000 | 50,000 | 0.00% |
| Capital Equipment Lease E | 8,100 | 5,912 | | | |
| Equipment Rental | | | 8,000 | 8,000 | 0.00% |
| Subtotal | 178,100 | 177,753 | 185,500 | 196,000 | 5.66% |
| HIGHWAY GARAGE | | | | | |
| ELECTRICITY | 8,000 | 2,576 | 2,600 | 2,600 | 0.00% |
| PROPANE | 9,000 | 6,989 | 6,500 | 7,000 | 7.69% |
| TELEPHONE | 7,217 | 4,186 | 4,000 | 4,200 | 5.00% |
| SUPPLIES | 9,138 | 9,065 | 7,000 | 10,500 | 50.00% |
| ALARM MONITORING | 1,038 | 1,148 | 3,300 | 3,300 | 0.00% |
| REPAIRS & MAINTENANCE | 8,619 | 9,533 | 12,000 | 12,000 | 0.00% |
| TOOLS | 8,074 | 4,081 | 8,000 | 8,000 | 0.00% |
| ADMINISTRATION | 5,504 | 10,666 | 5,500 | 6,000 | 9.09% |
| Subtotal | 56,590 | 48,244 | 48,900 | 53,600 | 9.61% |
| GRANTS | | | | | |
| CULVERT GRANT | | 1,500 | | | |
| FEMA GRANT-HEMLOCK ROAD | | 339,486 | | | |
| FEMA GRANT - KATE WALLACE | | 15,191 | | | |
| FEMA GRANT - NORFORD LAKE | | 20,656 | | | |
| FEMA GRANT - PODUNK ILLSLEY | | 12,882 | | | |
| FEMA GRANT - NEW BOSTON | | 10 | | | |
| GRANTS IN AID | | 1,500 | | | |
| VT STATE EMERGENCY GRANT | | 61,397 | | | |
| Subtotal | | 452,622 | | | |
| CAPITAL EXPENDITURES | | | | | |
| DESIGNATED FUND-EQUIPMENT(fund 7) | 250,000 | 250,000 | 250,000 | 250,000 | 0.00% |
| DESIGNATED FUND-SIDEWALK (fund 27) | - | - | - | - | |
| DESIGNATED FUND-PAVING (fund 42) | 75,000 | 75,000 | 100,000 | 100,000 | 0.00% |
| DESIGNATED FUND-BRIDGES (fund 41) | 150,000 | 150,000 | 150,000 | 150,000 | 0.00% |
| DESIGNATED FUND-GARAGE (fund 8) | 30,500 | 30,500 | 50,000 | 50,000 | 0.00% |
| Desinated Fund - Culverts | | | 200,000 | 50,000 | -75.00% |
| Desig.Road&Ped.Safety | | | 10,000 | 5,250 | -47.50% |
| Subtotal | 505,500 | 505,500 | 760,000 | 605,250 | -20.36% |
| Total Expenditures | 2,039,936 | 2,189,403 | 2,438,281 | 2,286,617 | -6.22% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|---------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| BUILDINGS & GROUNDS DIVIS | | | | | |
| B & G WAGES & BENEFITS | | | | | |
| BUILDINGS & GROUNDS WAGES | 108,106 | 83,254 | 113,273 | 115,025 | 1.55% |
| OT BLDGS & GROUNDS | 2,398 | 3,197 | 6,796 | 5,000 | -26.43% |
| On Call Compensation | 1,589 | - | 1,644 | 912 | -44.53% |
| CCC Tax | | 363 | 536 | 526 | -1.87% |
| FICA | 6,950 | 5,464 | 7,546 | 7,405 | -1.87% |
| MEDICARE | 1,625 | 1,278 | 1,765 | 1,732 | -1.87% |
| HEALTH INSURANCE | 26,654 | 35,355 | 57,812 | 63,600 | 10.01% |
| DISABILITY/LIFE | 1,203 | 1,143 | 1,171 | 1,200 | 2.48% |
| DENTAL INSURANCE | 918 | 759 | 940 | 1,820 | 93.62% |
| RETIREMENT | 7,735 | 6,104 | 8,824 | 8,960 | 1.54% |
| Subtotal | 157,178 | 136,916 | 200,307 | 206,180 | 2.93% |
| MATERIALS | | | | | |
| GARDEN SUPPLIES & PLANTS | 1,635 | 132 | 1,635 | 1,635 | 0.00% |
| Subtotal | 1,635 | 132 | 1,635 | 1,635 | 0.00% |
| CONTRACTED SERVICES | | | | | |
| UNIFORMS | 5,296 | 5,007 | 5,500 | 5,500 | 0.00% |
| Subtotal | 5,296 | 5,007 | 5,500 | 5,500 | 0.00% |
| 01-5-7044 EQUIPMENT | | | | | |
| OUTSIDE REPAIRS | 2,181 | - | 2,100 | 2,100 | 0.00% |
| PARTS & SUPPLIES | 2,700 | 1,664 | 2,600 | 2,600 | 0.00% |
| PETROLEUM PRODUCTS | 3,201 | 1,671 | 2,000 | 2,000 | 0.00% |
| TOOLS | 571 | - | 575 | 600 | 4.35% |
| Subtotal | 8,653 | 3,335 | 7,275 | 7,300 | 0.34% |
| CAPITAL EXPENDITURES | | | | | |
| DESIGNATED FUND-EQUIPMENT | 2,000 | 2,000 | 5,000 | 10,000 | 100.00% |
| Subtotal | 2,000 | 2,000 | 5,000 | 10,000 | 100.00% |
| Total Expenditures | 174,762 | 147,390 | 219,717 | 230,615 | 4.96% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|--------------------------------|----------------|----------------|----------------|---------------------|-------------------------|
| SOLID WASTE DIVISION | | | | | |
| SW WAGES & BENEFITS | | | | | |
| TRNSF STATION WAGE | 47,897 | 53,346 | 51,674 | 55,440 | 7.29% |
| CCC Tax | | 240 | 227 | 245 | 7.93% |
| FICA TAX | 2,970 | 3,322 | 3,204 | 3,437 | 7.27% |
| MEDI TAX | 694 | 777 | 749 | 804 | 7.34% |
| Subtotal | 51,561 | 57,684 | 55,854 | 59,926 | 7.29% |
| CONTRACTED SERVICES | | | | | |
| GUVSWMD ASSESSMENT | 37,000 | 32,508 | 35,000 | 35,000 | 0.00% |
| MUNICIPAL SOLID WASTE | 54,672 | 54,993 | 56,000 | 56,000 | 0.00% |
| RECYCLING | 47,040 | 52,298 | 48,000 | 49,000 | 2.08% |
| C & D WASTE DISPOSAL | 16,199 | 17,553 | 18,000 | 18,000 | 0.00% |
| FOOD WASTE DISPOSAL | 25,000 | 16,048 | 23,000 | 23,000 | 0.00% |
| Subtotal | 179,911 | 173,400 | 180,000 | 181,000 | 0.56% |
| EQUIPMENT | | | | | |
| PARTS & SUPPLIES | 1,116 | 977 | 1,550 | 1,550 | 0.00% |
| REPAIRS & MAINTENANCE | 6,000 | 228 | 6,000 | 6,000 | 0.00% |
| SMALL EQUIPMENT | 524 | 398 | 525 | 525 | 0.00% |
| Subtotal | 7,640 | 1,602 | 8,075 | 8,075 | 0.00% |
| TRANSFER STATION | | | | | |
| PURCHASED SERVICES | 4,154 | 1,980 | 4,000 | 4,000 | 0.00% |
| ELECTRICITY | 2,388 | 5,216 | 4,500 | 4,500 | 0.00% |
| PROPANE | 899 | 349 | 900 | 900 | 0.00% |
| TELEPHONE | 545 | 1,053 | 545 | 1,100 | 101.83% |
| ADMINISTRATION | 1,038 | 442 | 700 | 700 | 0.00% |
| VERMONT FRANCHISE TAX | 2,233 | 1,845 | 1,600 | 1,600 | 0.00% |
| Subtotal | 11,257 | 10,885 | 12,245 | 12,800 | 4.53% |

Town of Norwich Expenditure Budget Report

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|
| CAPITAL EXPENDITURES | | | | | |
| DESIGNATED FUND-EQUIPMENT (Fund 9) | 2,000 | 2,000 | 5,000 | 7,000 | 40.00% |
| Subtotal | 2,000 | 2,000 | 5,000 | 7,000 | 40.00% |
| Total Expenditures | 252,369 | 245,572 | 261,174 | 268,801 | 2.92% |
| Total DPW Expenditures | 2,467,067 | 2,582,365 | 2,919,172 | 2,786,033 | -4.56% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|
| TRACY HALL BUILDING EXPENSES | | | | | |
| WATER USAGE | 935 | 823 | 935 | 935 | 0.00% |
| ELECTRICITY | 18,891 | 13,324 | 15,000 | 15,000 | 0.00% |
| HEATING | 19,470 | 17,965 | 19,500 | 20,000 | 2.56% |
| ALARM MONITORING | 1,350 | 500 | 1,350 | 1,350 | 0.00% |
| ELEVATOR MAINTENANCE | 3,427 | 6,014 | 5,000 | 6,000 | 20.00% |
| CUSTODIAN PAGER & MILEAGE | 779 | - | 779 | 825 | 5.91% |
| BUILDING SUPPLIES | 4,465 | 5,139 | 4,800 | 5,000 | 4.17% |
| REPAIRS & MAINTENANCE | 13,500 | 21,743 | 17,500 | 17,500 | 0.00% |
| EV Chg St @ Huntley Meado | 2,596 | 2,584 | 2,000 | 2,000 | 0.00% |
| DESIGNATED FUND-TRACY HAL | | | | | |
| Total Expenditures | 65,413 | 68,091 | 66,864 | 68,610 | 2.61% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|----------------------------------|-------------|-------------|-------------|---------------------|-------------------------|
| DEBT SERVICE EXPENDITURES | | | | | |
| PUBLIC SAFETY FACILITY BON | 47,000 | 47,000 | 47,000 | 47,000 | 0.00% |
| Browns SH Rd Bridge-Princ | 14,043 | 13,140 | 14,000 | | -100.00% |
| Browns SH Rd Bridge Inter | | 292 | 350 | | -100.00% |
| Windsor County Equalizati | 61,444 | 52,618 | 60,000 | 60,000 | 0.00% |
| DEBT INTEREST | 42,366 | 43,021 | 42,000 | 40,250 | -4.17% |
| PRIN PMT-PUB SFTY/GARAGE | 48,000 | 48,000 | | | |
| INTEREST-PUB SFTY/GARAGE | 2,890 | 1,470 | | | |
| Total Expenditures | 215,743 | 205,542 | 163,350 | 147,250 | -9.86% |

| | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|--|-------------|-------------|-------------|---------------------|-------------------------|
| APPROPRIATION EXPENDITURES | | | | | |
| NORWICH PUBLIC LIBRARY | 365,000 | 365,000 | 376,700 | 395,535 | 5.00% |
| NORWICH LIONS CLUB | 3,500 | 3,500 | 3,500 | - | |
| NORWICH AMERICAN LEGION | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% |
| Norwich Community Nurse | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| NORWICH HISTORICAL SOC. | 8,000 | 8,000 | 12,000 | 12,000 | 0.00% |
| NORWICH CEMETERY ASSOCATN | 20,000 | 20,000 | 25,000 | 32,000 | 28.00% |
| Treehouse Children's School (Child Care Ctr) | 4,348 | 4,348 | 4,348 | 4,348 | 0.00% |
| VSTNG NRS/HSP APPR | 18,500 | 18,500 | 18,500 | 18,500 | 0.00% |
| THE FAMILY PLACE | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% |
| ADVANCE TRANSIT | 15,947 | 15,947 | 15,947 | 15,947 | 0.00% |
| HEADREST | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| WINDSOR COUNTY MENTORS | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| JAM (formerly CATV) | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| WISE | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| SEVCA | 3,750 | 3,750 | 3,750 | 3,750 | 0.00% |
| YOUTH-IN-ACTION | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| SENIOR SOLUTIONS | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% |
| WHT RIVR COUN ON AGING | 5,300 | 5,300 | 5,300 | 5,300 | 0.00% |
| PUBLIC HEALTH COUNC UV | 1,822 | 1,822 | 1,822 | 1,822 | 0.00% |
| U.V. TRAILS ALLIANCE | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% |

Town of Norwich Expenditure Budget Report

| APPROPRIATION EXPENDITURES, Cont. | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget Request | FY27/26 Budget % change |
|-----------------------------------|------------------|------------------|------------------|------------------------|----------------------------|
| GOOD BEGINNINGS | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| GREEN MTN ECO DEV CORP | 1,705 | 1,705 | 1,705 | 1,705 | 0.00% |
| SPECIAL NEEDS SUPPORT CEN | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% |
| Culvert Fund #54 | 150,000 | 150,000 | | - | |
| Roadway & Ped.Safety Fund | 10,000 | 10,000 | | | |
| Emerald Ash Borer | | | | 60,000 | |
| Total | 647,072 | 647,072 | 507,772 | 590,107 | 16.21% |
| TAX EXPENDITURES | | | | | |
| Transfer out (GF Surplus) | | 1,000,000 | | | |
| Transfer out (earned int) | | 100,857 | | | |
| TAX ABATEMENT/ADJUSTMENT | 21,298 | 4,590 | 21,000 | 21,000 | 0.00% |
| INTEREST | 2 | | | | |
| Total Expenditures | 21,300 | 1,105,447 | 21,000 | 21,000 | 0.00% |
| INSURANCE | | | | | |
| Transfer out (GF Surplus) | | 10,288 | | 31,635 | |
| Transfer out (earned int) | 6,160 | 4,459 | 6,100 | 6,100 | 0.00% |
| TAX ABATEMENT/ADJUSTMENT | 95,533 | 105,231 | 120,000 | 120,000 | 0.00% |
| INTEREST | 100,725 | 71,499 | 62,000 | 82,000 | 32.26% |
| Total Expenditures | 202,418 | 191,477 | 188,100 | 239,735 | 27.45% |
| Total Expenditures | 6,863,401 | 7,567,923 | 7,231,664 | 7,445,429 | 2.96% |

Designated & Special Purpose Funds

| Fund # | Fund Description | FY26 | | | FY27 | | | |
|--------|-------------------------------|------------------------|---|----------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| | | Ending Balance FY25 | Appropriation (includes surplus and income) | FY26 Projected Expenses | FY26 Projected Balance | FY26 Interest Estimate | Appropriations & Income | FY27 Projected Balance |
| 4 | Conservation Comm Fund | 4,992 | | | 4,992 | 35 | | 5,027 |
| 5 | Recreation Facility & Imp | 49,216 | 15,000 | | 64,216 | 493 | 15,000 | 79,709 |
| 6 | Fire Apparatus | 656,059 | 126,000 | | 782,059 | 6,574 | 135,000 | 923,633 |
| 7 | Highway Equipment | 318,953 | 250,000 | 218,934 | 350,019 | 3,196 | 250,000 | 603,215 |
| 8 | Highway Garage | 356,198 | 50,000 | 50,000 | 356,198 | 3,569 | 50,000 | 409,767 |
| 9 | Solid Waste Equipment | 44,784 | 5,000 | 5,000 | 44,784 | 449 | 7,000 | 52,233 |
| 10 | Police Station Fund | - | | | - | | | - |
| 11 | Police Cruiser Fund | 71,672 | 35,000 | 90,000 | 16,672 | 718 | 60,000 | 77,390 |
| 12 | Town Re-Appraisal Fund | 99,080 | 40,000 | | 139,080 | 1,158 | 40,000 | 180,239 |
| 13 | Tracy Hall Fund | 599,896 | 291,000 | | 890,896 | 6,011 | | 896,907 |
| 14 | General Admin Fund | 129,087 | 5,000 | | 134,087 | 1,294 | 5,000 | 140,380 |
| 15 | Granite Bench w/ Crysta | 11 | | | 11 | 0 | | 11 |
| 16 | Recreation Fund-Dam | - | | | - | | | - |
| 17 | Recreation Fund-Tennis Courts | 126,276 | 10,000 | 100,000 | 36,276 | 1,265 | 10,000 | 47,541 |
| 19 | Town Clerk Equipment | 986 | 8,650 | | 9,636 | 10 | 3,000 | 12,646 |
| 21 | Police Special Equip | 21,318 | 11,000 | 30,000 | 2,318 | 214 | 5,000 | 7,531 |
| 22 | Kids & Cops Fund | - | | | - | | | - |
| 23 | Affordable housing Fund | 50,702 | | | 50,702 | 508 | | 51,210 |
| 24 | Land Management Council | 13,485 | | | 13,485 | 135 | | 13,620 |
| 25 | Fire Station Fund | 0 | | | 0 | | | 0 |
| 26 | Fire Equipment fund | 67,452 | 33,075 | 25,100 | 75,427 | 756 | 60,000 | 136,183 |
| 27 | Sidewalk | 90,010 | | | 90,010 | 901 | | 90,911 |
| 28 | Long Term Facility Study | 2 | | | 2 | 0 | | 2 |
| 29 | Town Manager Vehicle Fund | - | | | - | | | - |
| 30 | Bank Stand Renovation Fund | - | | | - | | | - |
| 31 | Communications Study Fund | - | | | - | | | - |
| 33 | Citizens Assistance fund | 7,974 | 4,462 | | 12,436 | 80 | 8,500 | 21,016 |
| 34 | WCTU Fountain | - | | | - | | | - |
| 35 | Corridor Tree | - | | | - | | | - |
| 36 | Alura Grant | - | | | - | | | - |
| 37 | Main St Flags | 481 | 250 | | 731 | 5 | 500 | 1,236 |
| 38 | School Leaseland | - | | | - | | | - |
| 39 | Gospel Leaseland | - | | | - | | | - |
| 40 | Recreation Scholarships | 930 | | | 930 | 9 | | 939 |
| 41 | DPW- Bridge | 725,586 | 350,000 | | 1,075,586 | 7,542 | 150,000 | 1,233,127 |
| 42 | DPW - Paving | 363,636 | 100,000 | | 463,636 | 3,644 | 100,000 | 567,280 |
| 43 | Building & Grounds Equipment | 39,038 | 5,000 | | 44,038 | 391 | 10,000 | 54,430 |
| 44 | Communications Construction | - | | | - | | | - |

Norwich Trust Funds

| <u>Balances</u> | <u>July 1, 2024</u> | <u>June 30, 2025</u> |
|---|----------------------|----------------------|
| Perpetual Care Funds | \$ 116,193.80 | \$ 126,320.92 |
| Sales of Cemetery Lots Funds | 66,120.93 | 77,488.97 |
| Union Village Cemetery Perpetual Care Funds | 36,495.24 | 36,495.24 |
| Leaseland Funds | 1,265.18 | 1,265.18 |
| Total | \$ 220,075.15 | \$ 241,570.31 |

RECONCILIATION STATEMENT

| | |
|--|----------------------|
| Balance - July 1, 2024 | \$ 220,075.15 |
| Income: | |
| Interest on Cemetery Trust Funds CDs | 9,773.64 |
| Interest on Cemetery Savings Accounts | 6.63 |
| Cemetery Lots Sold during the year | 16,700.00 |
| Sub-total | 26,480.27 |
| Payments: | |
| Refunds of Lots previously purchased | - |
| Norwich Cemetery Comm - Perp Care Interest | 4,985.11 |
| Sub-total | (4,985.11) |
| Balance - June 30, 2025 | \$ 241,570.31 |

DEPOSITS / INVESTMENTS

| | |
|--|----------------------|
| Perpetual Care, Savings Account, Mascoma Bank | \$ 8,453.31 |
| Sale of Lots, Savings Account, Mascoma Bank | 8,453.32 |
| Perpetual Care, 12-mth CD, Mascoma Bank-4.402%-07/28/25 | 154,362.85 |
| Sale of Lots, 12-mth CD, Mascoma Bank-4.402%-07/28/25 | 4,300.69 |
| Sale of Lots, 12-mth CD, Mascoma Bank-4.402%-07/28/25 | 64,734.96 |
| Leaseland Funds, 12-mth CD, Mascoma Bank-4.402%-07/28/25 | 1,265.18 |
| | \$ 241,570.31 |

Treasurer's Report

The Town Treasurer's statutory duties include paying orders authorized by the Selectboard, School Board and Cemetery Commissioners; investing money with the approval of the legislative body; appointing an Assistant Treasurer; and being a member of the Board of Abatement. To provide additional segregation of duties, the Town Treasurer approves the payroll batches uploaded to the bank, once the payroll warrant is signed by the Selectboard. Historically, the Treasurer served automatically as a member of the Norwich (NFC) and Dresden Finance Committees (DFC). When the Finance Committee became an appointed Selectboard committee, the Treasurer continued to be a member, however there is no DFC functioning today and, in my opinion, this is a great loss to the voters. No longer do the school budgets get opined on by an independent voice.

The FY2025 draft audit report was completed by 1/26/26 and reported four Material and Significant Deficiencies to the Selectboard. The FY2024 audit disclosed five Material and Significant Deficiencies to the Selectboard. The opinion on the audit is Qualified due to the inability to audit Solid Waste revenues for both the General Fund and the Governmental Activities Units. The Aggregate Remaining Fund Information has an Unmodified Opinion. In addition to the lack of internal control over the Solid Waste revenues, the other two Material Deficiencies relate to Accounts Payable not being reconciled at year-end and the lack of Grant management for the Town. The one Significant Deficiency is that the Town doesn't have a review and approval of General Journal entries. Steps to cure these deficiencies in FY25 began but did not get fully implemented.

The Town ended FY25 with an audited deficit of \$(930,466). Actual revenues were over budget by \$439,182 mainly due to grant revenue and miscellaneous revenue and actual expenditures were under budget by \$401,241 mostly due to unspent budgets in several Town Departments. The \$185,751 excess of Revenues over Expenditures is then adjusted to the Modified Accrual Basis of Accounting resulting in a net change in Fund Balance of \$(930,466).

During the past year I attended by Zoom and in-person most Selectboard meetings. I attended Vermont GFOA, VLCT and VMC&TA and NESGFOA educational conferences virtually and in-person. I continue to serve on the Board of VTGFOA. I was re-elected Treasurer of the Dresden School District in March 2025.

As always, I would like to express my appreciation to those elected officials that serve our Town. I encourage all residents of Norwich to stay involved in our Town and School governments and to fill vacant positions because the more elected officials we eliminate, the fewer choices of leadership the residents will have to vote for in our local government.

Cheryl A. Lindberg, Treasurer

Independent Auditor's Report

TOWN OF NORWICH, VERMONT

AUDIT REPORT

JUNE 30, 2025

TOWN OF NORWICH, VERMONT
 AUDIT REPORT
 TABLE OF CONTENTS
 JUNE 30, 2025

| | | <u>Page #</u> |
|--|------------|---------------|
| Independent Auditor’s Report | | 1-4 |
| Basic Financial Statements: | | |
| Statement of Net Position | Exhibit A | 5 |
| Statement of Activities | Exhibit B | 6 |
| Governmental Funds: | | |
| Balance Sheet | Exhibit C | 7 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | Exhibit D | 8 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | Exhibit E | 9 |
| Fiduciary Funds: | | |
| Statement of Fiduciary Net Position | Exhibit F | 10 |
| Statement of Changes in Fiduciary Net Position | Exhibit G | 11 |
| Notes to the Financial Statements | | 12-38 |
| Required Supplementary Information: | | |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis - General Fund | Schedule 1 | 39-56 |
| Schedule of Proportionate Share of the Net Pension Liability - VMERS Defined Benefit Plan | Schedule 2 | 57 |
| Schedule of Contributions - VMERS Defined Benefit Plan | Schedule 3 | 58 |

TOWN OF NORWICH, VERMONT
 AUDIT REPORT
 TABLE OF CONTENTS
 JUNE 30, 2025

| | | <u>Page #</u> |
|---|------------|---------------|
| Other Information: | | |
| Combining Balance Sheet - Non-Major Governmental Funds | Schedule 4 | 59 |
| Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Governmental Funds | Schedule 5 | 60 |
| Combining Balance Sheet - Non-Major Special Revenue Funds | Schedule 6 | 61 |
| Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds | Schedule 7 | 62 |
| Combining Balance Sheet - Non-Major Capital Projects Funds | Schedule 8 | 63-64 |
| Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Capital Projects Funds | Schedule 9 | 65-66 |
| Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with “Government Auditing Standards” | | 67-68 |
| Schedule of Findings and Deficiencies in Internal Control | | 69-71 |
| Response to Deficiencies in Internal Control | | |

Sullivan, Powers & Co., P.C.

Certified Public Accountants

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Jordon M. Plummer, CPA
VT Lic. #92-000180

Independent Auditor's Report

Selectboard
Town of Norwich, Vermont
300 Main Street
P.O. Box 376
Norwich, VT 05055

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Norwich, Vermont's basic financial statements as listed in the Table of Contents.

Summary of Opinions

| <u>Opinion Unit</u> | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| Governmental Activities | Qualified |
| General Fund | Qualified |
| Aggregate Remaining Fund Information | Unmodified |

Qualified Opinions on Governmental Activities and General Fund

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Town of Norwich, Vermont, as of June 30, 2025, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Aggregate Remaining Fund Information

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the aggregate remaining fund information of the Town of Norwich, Vermont, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

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. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Norwich, Vermont and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinions on the Governmental Activities and the General Fund

We did not audit the solid waste revenues because of inadequacies in the Town’s controls over solid waste receipts during the year. We were unable to obtain sufficient appropriate audit evidence about the completeness of the solid waste revenues in the accompanying Statement of Activities and Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund (stated at \$182,535) by other auditing procedures.

Change in Accounting Principle

As described in Note I.F. to the financial statements, in 2025, the Town adopted new accounting guidance, GASB Statement No. 101, “Compensated Absences”. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Norwich, Vermont’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and "Government Auditing Standards", we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Norwich, Vermont's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Norwich, Vermont's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on Schedule 1, the Schedule of Proportionate Share of the Net Pension Liability on Schedule 2 and the Schedule of Contributions on Schedule 3 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

Other Reporting Required by "Government Auditing Standards"

In accordance with "Government Auditing Standards", we have also issued our report dated January 28, 2026, 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 solely 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 the effectiveness of the Town of Norwich, Vermont's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Norwich, Vermont's internal control over financial reporting and compliance.

Sullivan, Powers & Co.

January 28, 2026
Montpelier, Vermont
VT Lic. #92-000180

TOWN OF NORWICH, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2025

| | Governmental Activities |
|--|----------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 5,677,471 |
| Investments | 1,256,569 |
| Receivables | 946,639 |
| Prepaid Expenses | 126,998 |
| Inventory | 127,480 |
| Capital Assets: | |
| Land | 653,559 |
| Art | 11,140 |
| Other Capital Assets, (Net of Accumulated Depreciation) | 7,164,407 |
| Total Assets | 15,964,263 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | |
| Deferred Outflows of Resources Related to the Town's Participation in VMERS | 287,341 |
| Total Deferred Outflows of Resources | 287,341 |
| <u>LIABILITIES</u> | |
| Accounts Payable | 727,101 |
| Accrued Payroll and Benefits Payable | 90,516 |
| Unearned Revenue | 25,384 |
| Due to Others | 9,268 |
| Due to Fiduciary Fund | 7,974 |
| Accrued Interest Payable | 7,264 |
| Noncurrent Liabilities: | |
| Due within One Year | 104,518 |
| Due in More than One Year | 2,320,515 |
| Total Liabilities | 3,292,540 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | |
| Prepaid Property Taxes | 4,242 |
| Deferred Inflows of Resources Related to the Town's Participation in VMERS | 61,602 |
| Total Deferred Inflows of Resources | 65,844 |
| <u>NET POSITION</u> | |
| Net Investment in Capital Assets | 6,636,820 |
| Restricted: | |
| Non-Expendable: | |
| Trustees of Public Funds | 163,464 |
| Expendable: | |
| Trustees of Public Funds | 78,106 |
| Other | 103,074 |
| Unrestricted | 5,911,756 |
| Total Net Position | \$ 12,893,220 |

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

TOWN OF NORWICH, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

| | Program Revenues | | | | Net (Expense) Revenue and Change in Net Position |
|--|---------------------|-------------------------|--|--|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Functions/Programs: | | | | | |
| Primary Government: | | | | | |
| Governmental Activities: | | | | | |
| General Government | \$ 1,892,665 | \$ 96,117 | \$ 36,049 | \$ 0 | \$ (1,760,499) |
| Public Safety | 1,245,490 | 687 | 2,385 | 0 | (1,242,418) |
| Highways and Streets | 2,168,770 | 0 | 711,932 | 18,116 | (1,438,722) |
| Culture and Recreation | 562,582 | 155,251 | 1,255 | 1,737 | (404,339) |
| Community Development | 0 | 0 | 15,220 | 0 | 15,220 |
| Solid Waste | 247,806 | 182,535 | 0 | 0 | (65,271) |
| Cemetery | 45,045 | 25,546 | 0 | 0 | (19,499) |
| Interest on Long-term Debt | 45,350 | 0 | 0 | 0 | (45,350) |
| Total Primary Government | \$ 6,207,708 | \$ 460,136 | \$ 766,841 | \$ 19,853 | (4,960,878) |
| General Revenues: | | | | | |
| Property Taxes | | | | | 5,388,816 |
| Penalties and Interest on Delinquent Taxes | | | | | 50,440 |
| General State Grants | | | | | 256,049 |
| Unrestricted Investment Earnings | | | | | 193,707 |
| Gain on Sale of Vehicles | | | | | 22,325 |
| Other Revenues | | | | | 13,058 |
| Total General Revenues | | | | | 5,924,395 |
| Change in Net Position | | | | | 963,517 |
| Net Position - July 1, 2024 | | | | | 11,929,703 |
| Net Position - June 30, 2025 | | | | | \$ 12,893,220 |

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

TOWN OF NORWICH, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

| | General Fund | Non-Major Governmental Funds | Total Governmental Funds |
|---|-----------------------------|------------------------------------|--------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| <u>ASSETS</u> | | | |
| Cash | \$ 5,618,832 | \$ 58,639 | \$ 5,677,471 |
| Investments | 1,011,871 | 244,698 | 1,256,569 |
| Receivables | 928,523 | 18,116 | 946,639 |
| Due from Other Funds | 0 | 3,895,782 | 3,895,782 |
| Prepaid Items | 126,998 | 0 | 126,998 |
| Inventory | <u>127,480</u> | <u>0</u> | <u>127,480</u> |
| Total Assets | <u>\$ 7,813,704</u> | <u>\$ 4,217,235</u> | <u>\$ 12,030,939</u> |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | \$ 719,741 | \$ 7,360 | \$ 727,101 |
| Accrued Payroll and Benefits Payable | 90,516 | 0 | 90,516 |
| Due to Other Funds | 3,903,756 | 0 | 3,903,756 |
| Unearned Revenue | 25,384 | 0 | 25,384 |
| Due to Others | <u>9,268</u> | <u>0</u> | <u>9,268</u> |
| Total Liabilities | <u>4,748,665</u> | <u>7,360</u> | <u>4,756,025</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | |
| Prepaid Property Taxes | 4,242 | 0 | 4,242 |
| Unavailable Property Taxes, Penalties and Interest | 236,000 | 0 | 236,000 |
| Unavailable Grants | <u>280,620</u> | <u>0</u> | <u>280,620</u> |
| Total Deferred Inflows of Resources | <u>520,862</u> | <u>0</u> | <u>520,862</u> |
| <u>FUND BALANCES</u> | | | |
| Nonspendable | 254,478 | 163,464 | 417,942 |
| Restricted | 0 | 181,180 | 181,180 |
| Committed | 900,148 | 3,865,231 | 4,765,379 |
| Unassigned | <u>1,389,551</u> | <u>0</u> | <u>1,389,551</u> |
| Total Fund Balances | <u>2,544,177</u> | <u>4,209,875</u> | 6,754,052 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 7,813,704</u> | <u>\$ 4,217,235</u> | |
| 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 in the Funds. | | | 7,829,106 |
| Other Assets are not Available to Pay for Current-Period Expenditures, and, Therefore, are Deferred in the Funds. | | | 516,620 |
| Long-term and Accrued Liabilities, Including Bonds Payable and the Net Pension Liability, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds. | | | (2,432,297) |
| Deferred Outflows and Inflows of Resources related to the Town's Participation in VMERS are applicable to Future Periods and, Therefore, are not Reported in the Funds. | | | <u>225,739</u> |
| Net Position of Governmental Activities | | | <u>\$ 12,893,220</u> |

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

TOWN OF NORWICH, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

| | General Fund | Non-Major Governmental Funds | Total Governmental Funds |
|--|---------------------|------------------------------------|--------------------------------|
| Revenues: | | | |
| Property Taxes | \$ 5,295,316 | \$ 0 | \$ 5,295,316 |
| Penalties and Interest on Delinquent Taxes | 50,440 | 0 | 50,440 |
| Intergovernmental | 856,326 | 67,085 | 923,411 |
| Charges for Services | 386,602 | 25,546 | 412,148 |
| Permits, Licenses and Fees | 39,137 | 8,296 | 47,433 |
| Fines and Forfeits | 555 | 0 | 555 |
| Investment Income | 50,344 | 143,363 | 193,707 |
| Donations | 0 | 2,992 | 2,992 |
| Opioids Settlement | 0 | 15,220 | 15,220 |
| Other | 12,558 | 500 | 13,058 |
| | <u>6,691,278</u> | <u>263,002</u> | <u>6,954,280</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| General Government | 1,786,595 | 2,869 | 1,789,464 |
| Public Safety | 987,013 | 54,725 | 1,041,738 |
| Highways and Streets | 1,769,111 | 35,507 | 1,804,618 |
| Culture and Recreation | 552,633 | 495 | 553,128 |
| Solid Waste | 243,573 | 0 | 243,573 |
| Cemetery | 0 | 45,045 | 45,045 |
| Capital Outlay: | | | |
| General Government | 150 | 40,250 | 40,400 |
| Public Safety | 0 | 145,252 | 145,252 |
| Highways and Streets | 0 | 93,582 | 93,582 |
| Debt Service: | | | |
| Principal | 135,140 | 6,966 | 142,106 |
| Interest | 44,783 | 0 | 44,783 |
| | <u>5,518,998</u> | <u>424,691</u> | <u>5,943,689</u> |
| Total Expenditures | | | |
| Excess/(Deficiency) of Revenues Over Expenditures | <u>1,172,280</u> | <u>(161,689)</u> | <u>1,010,591</u> |
| Other Financing Sources/(Uses): | | | |
| Issuance of Long-term Debt | 0 | 145,252 | 145,252 |
| Proceeds from Sale of Vehicles | 0 | 47,325 | 47,325 |
| Transfers In | 0 | 2,107,731 | 2,107,731 |
| Transfers Out | (2,102,746) | (4,985) | (2,107,731) |
| | <u>(2,102,746)</u> | <u>2,295,323</u> | <u>192,577</u> |
| Total Other Financing Sources/(Uses) | | | |
| Net Change in Fund Balances | (930,466) | 2,133,634 | 1,203,168 |
| Fund Balances - July 1, 2024 | <u>3,474,643</u> | <u>2,076,241</u> | <u>5,550,884</u> |
| Fund Balances - June 30, 2025 | <u>\$ 2,544,177</u> | <u>\$ 4,209,875</u> | <u>\$ 6,754,052</u> |

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

TOWN OF NORWICH, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

| | | |
|---|----|-----------------------|
| Net change in fund balances - total government funds (Exhibit D) | \$ | 1,203,168 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$279,234) is allocated over their estimated useful lives and reported as depreciation expense (\$515,439). This is the amount by which depreciation exceeded capital outlays in the current period. | | (236,205) |
| The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position. | | (25,000) |
| The issuance of long-term debt (\$145,252) (e.g., bonds, notes, financed purchases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$142,106) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | (3,146) |
| Governmental funds report employer pension contributions as expenditures (\$112,643). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$185,533) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense. | | (72,890) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This amount is the net difference in the treatment of these items from the previous year. | | 194,620 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount is the net difference in the treatment of these items from the previous year. | | <u>(97,030)</u> |
| Change in net position of governmental activities (Exhibit B) | \$ | <u><u>963,517</u></u> |

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2025

| | Private-Purpose Trust Fund | Custodial Fund |
|----------------------|-------------------------------|-----------------------|
| | Citizen Assistance Fund | Education Tax Fund |
| <u>ASSETS</u> | | |
| Due from Other Funds | \$ <u>7,974</u> | \$ <u>0</u> |
| Total Assets | <u>7,974</u> | <u>0</u> |
| <u>LIABILITIES</u> | | |
| Total Liabilities | <u>0</u> | <u>0</u> |
| <u>NET POSITION</u> | | |
| Restricted | <u>7,974</u> | <u>0</u> |
| Total Net Position | \$ <u><u>7,974</u></u> | \$ <u><u>0</u></u> |

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

TOWN OF NORWICH, VERMONT
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

| | Private-Purpose Trust Fund | Custodial Fund |
|--|-------------------------------|-----------------------|
| | Citizen Assistance Fund | Education Tax Fund |
| Additions: | | |
| Investment Income | \$ 332 | \$ 0 |
| Other | 2,758 | 0 |
| Education Taxes Collected for Other Governments | 0 | 16,430,559 |
| Total Additions | 3,090 | 16,430,559 |
| Deductions: | | |
| Miscellaneous | 2,466 | 0 |
| Education Taxes Distributed to Other Governments | 0 | 16,430,559 |
| Total Deductions | 2,466 | 16,430,559 |
| Change in Net Position | 624 | 0 |
| Net Position - July 1, 2024 | 7,350 | 0 |
| Net Position - June 30, 2025 | \$ 7,974 | \$ 0 |

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

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

The Town of Norwich, Vermont, (herein the "Town") operates under a Manager/Selectboard form of government and provides the following services: public safety, highways and streets, culture and recreation, waste disposal, community/economic development, health and social services, public improvements, planning and zoning and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted by the Town of Norwich, Vermont (the "Town") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

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

B. Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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 program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental fund:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Additionally, the Town reports the following fund types:

Private-Purpose Trust Fund – This fund is used to report trust arrangements under which resources are to be used for the benefit of individuals and organizations. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

Custodial Fund – This fund is used to report resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

C. Measurement Focus

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

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

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

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

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Recognition of revenues on funds received in connection with loan programs are recognized when loans are awarded and expenses incurred in excess of current grants and program income. An offsetting deferred inflows of resources is recognized for all loans receivable. Loan repayment revenue is recognized as the loans are repaid.

E. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources 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.

F. New Pronouncement – Compensated Absences

Effective June 30, 2025, the Town implemented GASB Statement No. 101, “Compensated Absences”. GASB Statement No. 101 is intended to improve consistency and enhance the accounting and financial reporting for compensated absences. It establishes a unified model for recognizing liabilities related to both unused and used-but-unpaid leave, based on updated recognition and measurement guidance. In addition, this statement provides clearer definitions and requirements for when and how compensated absences should be reported. The implementation of this Standard did not affect net position/fund balances as of July 1, 2024.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity

1. Cash

Cash balances of Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments less than ninety (90) days to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess cash withdrawals are shown as due to other funds. Interest income is allocated based on the due from/to other fund balances.

2. Investments

The Town invests in investments as allowed by State statutes. Investments with readily determinable fair values are reported at fair value. Unrealized gains and losses are included in revenue.

3. Receivables

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

4. Internal Balances

Activity between funds that are representative of lending/borrowing arrangement that are outstanding at the end of the fiscal year are referred to as “advances to/from other funds.” All other outstanding balances between funds are reported as “due from/to other funds.”

5. Inventories and Prepaid Expenses/Items

Inventory quantities are determined by physical count and are valued at the lower of cost or market.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses/items.

Reported inventories and prepaid items of governmental funds in the fund financial statements are offset by a nonspendable fund balance as they are not in spendable form.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, “deferred outflows of resources”, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

7. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized. Infrastructure assets are reported starting with the fiscal year ended June 30, 2004. The Town has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

| | Capitalization Threshold | Estimated Service Life |
|--|-----------------------------|---------------------------|
| Land | \$ 5,000 | Not Depreciated |
| Art | \$ 5,000 | Not Depreciated |
| Buildings and Building Improvements | \$ 5,000 | 10-50 Years |
| Vehicles, Machinery, Equipment and Furniture | \$ 5,000 | 5-20 Years |
| Infrastructure | \$ 25,000 | 7-50 Years |

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

8. Pensions

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

9. Compensated Absences

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

10. Long-term Liabilities

Long-term liabilities include bonds and payable, financed purchases and other obligations such as compensated absences and the Town's net pension liability. Long-term liabilities are reported in the government-wide financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

11. Fund Equity

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental fund 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); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS

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

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

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

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

Pension-related differences arise because governmental funds report the current year's required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition, the accrual for the Town's proportionate share of the net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The General Fund budget is approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget amendments during the year. The budget presented herein is for the Town’s “General Fund” only and does not include the Town Reappraisal Fund, the Affordable Housing Fund, the Climate Emergency Fund, the Unanticipated Expenses and Emergency Reserve Fund, the Operational Performance and Development Fund, the Emerald Ash Borer Response Fund, the Main Street Flags Fund and the Roadway Safety Fund activity that is included with the General Fund and unbudgeted transfers.

B. Budgeted Deficit

The Town budgeted a current year’s deficiency of revenues over expenditures in the General Fund in the amount of \$654,672 in order to utilize a portion of the previous year’s surplus. This is reflected as a budgeted deficiency of revenues over expenditures on Schedule 1.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town’s cash and investments as of June 30, 2025 consisted of the following:

| | |
|--------------------------------------|--------------------|
| Cash: | |
| Deposits with Financial Institutions | \$5,677,021 |
| Cash on Hand | <u>450</u> |
| Total Cash | 5,677,471 |
| Investments: | |
| Certificates of Deposit | <u>1,256,569</u> |
| Total Cash and Investments | <u>\$6,934,040</u> |

The Town has five (5) certificates of deposit at Mascoma Bank ranging from \$5,623 to \$1,011,871 with interest rates ranging from 3.68% to 4.40%. All certificates of deposit mature during fiscal year 2026.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. In accordance with the Town’s investment policy, collateralization using obligations fully guaranteed by the full faith and credit of the State of Vermont and/or the United States Government or an Irrevocable Stand-by Letter of Credit issued by the Federal Home Loan Bank in the Town’s name is required. The following table shows the custodial credit risk of the Town’s cash and certificates of deposit.

| | <u>Book Balance</u> | <u>Bank Balance</u> |
|---|-------------------------|-------------------------|
| Insured by FDIC | \$ 500,000 | \$ 500,000 |
| Insured by Irrevocable Stand-by Letter of Credit Issued by Federal Home Loan Bank of Boston | <u>6,433,590</u> | <u>6,571,634</u> |
| Total | <u>\$6,933,590</u> | <u>\$7,071,634</u> |

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

| | |
|---|--------------------|
| Cash – Deposits with Financial Institutions | \$5,677,021 |
| Investments – Certificates of Deposit | <u>1,256,569</u> |
| Total | <u>\$6,933,590</u> |

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the Town’s investment policy, interest rate risk will be minimized by investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the Town’s investment portfolio. The Town’s certificates of deposit are not subject to interest rate risk disclosure.

TOWN OF NORWICH, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2025

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. In accordance with the Town’s investment policy, credit risk will be minimized by diversifying the Town’s investment portfolio so that the impact of potential losses from any one type of investment will be minimized. The Town’s certificates of deposit are not subject to credit risk disclosure.

Concentration of Credit Risk

Concentration of credit risk is the risk that a large percentage of the Town’s investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town has no investments subject to concentration of credit risk disclosure.

B. Receivables

Receivables as of June 30, 2025, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

| | Governmental Activities |
|---|----------------------------|
| Delinquent Taxes Receivable | \$ 215,228 |
| Penalties and Interest Receivable | 40,349 |
| Grants Receivable | 688,620 |
| Ambulance Receivable | 18,142 |
| Accounts Receivable | 300 |
| Allowance for Doubtful Accounts - Ambulance | (16,000) |
| Total | \$ 946,639 |

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

C. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|---------------------|-------------------|---------------------------|
| Governmental Activities | | | | |
| Capital Assets, Not Being Depreciated: | | | | |
| Land | \$ 653,559 | \$ 0 | \$ 0 | \$ 653,559 |
| Art | 11,140 | 0 | 0 | 11,140 |
| Construction in Progress | <u>73,313</u> | <u>12,937</u> | <u>86,250</u> | <u>0</u> |
| Total Capital Assets, Not Being Depreciated | <u>738,012</u> | <u>12,937</u> | <u>86,250</u> | <u>664,699</u> |
| Capital Assets, Being Depreciated: | | | | |
| Buildings and Building Improvements | 4,268,709 | 0 | 0 | 4,268,709 |
| Vehicles, Machinery, Equipment and Furniture | 4,520,920 | 185,652 | 123,625 | 4,582,947 |
| Infrastructure | <u>5,549,546</u> | <u>166,895</u> | <u>0</u> | <u>5,716,441</u> |
| Totals | <u>14,339,175</u> | <u>352,547</u> | <u>123,625</u> | <u>14,568,097</u> |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Building Improvements | 1,553,470 | 89,771 | 0 | 1,643,241 |
| Vehicles, Machinery, Equipment and Furniture | 2,458,568 | 222,865 | 98,625 | 2,582,808 |
| Infrastructure | <u>2,974,838</u> | <u>202,803</u> | <u>0</u> | <u>3,177,641</u> |
| Totals | <u>6,986,876</u> | <u>515,439</u> | <u>98,625</u> | <u>7,403,690</u> |
| Total Capital Assets, Being Depreciated | <u>7,352,299</u> | <u>(162,892)</u> | <u>25,000</u> | <u>7,164,407</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 8,090,311</u> | <u>\$ (149,955)</u> | <u>\$ 111,250</u> | <u>\$ 7,829,106</u> |

Depreciation was charged as follows:

| | |
|--|-------------------|
| Governmental Activities: | |
| General Government | \$ 25,092 |
| Public Safety | 155,364 |
| Highways and Streets | 321,296 |
| Culture and Recreation | 9,454 |
| Solid Waste | <u>4,233</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 515,439</u> |

D. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2025 are as follows:

| <u>Fund</u> | <u>Due from Other Funds</u> | <u>Due to Other Funds</u> |
|---|---------------------------------|-------------------------------|
| General Fund | \$ 0 | \$ 3,903,756 |
| Non-Major Governmental Funds | 3,895,782 | 0 |
| Private-Purpose Trust Fund - Citizen Assistance Fund | <u>7,974</u> | <u>0</u> |
| Total | <u>\$ 3,903,756</u> | <u>\$ 3,903,756</u> |

(22)

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Interfund transfers during the year ended June 30, 2025 were as follows:

| Transfer From | Transfer To | Amount | Purpose |
|-------------------------------|---|---------------------|---|
| General Fund | Town Reappraisal Fund | \$ 40,000 | * Appropriation |
| General Fund | Town Reappraisal Fund | 2,568 | * Transfer Prior Year Interest Earnings |
| General Fund | Affordable Housing Fund | 987 | * Transfer Prior Year Interest Earnings |
| General Fund | Climate Emergency Fund | 853 | * Transfer Prior Year Interest Earnings |
| General Fund | Unanticipated Expenses and Emergency Reserve Fund | 15,843 | * Transfer Prior Year Interest Earnings |
| General Fund | Operational Performance and Development Fund | 1,783 | * Transfer Prior Year Interest Earnings |
| General Fund | Emerald Ash Borer Response Fund | 251 | * Transfer Prior Year Interest Earnings |
| General Fund | Main Street Flags Fund | 500 | * Appropriation |
| General Fund | Main Street Flags Fund | 10 | * Transfer Prior Year Interest Earnings |
| General Fund | Roadway Safety Fund | 10,000 | * Appropriation |
| General Fund | Roadway Safety Fund | 205 | * Transfer Prior Year Interest Earnings |
| General Fund | Conservation Commission Fund | 69 | Transfer Prior Year Interest Earnings |
| General Fund | Land Management Council Fund | 262 | Transfer Prior Year Interest Earnings |
| General Fund | Recreation Scholarships Fund | 11 | Transfer Prior Year Interest Earnings |
| General Fund | Records Restoration Fund | 5,000 | Appropriation |
| General Fund | Records Restoration Fund | 1,073 | Transfer Prior Year Interest Earnings |
| General Fund | Cemetery Commission Fund | 20,000 | Appropriation |
| General Fund | Highway Equipment Fund | 250,000 | Appropriation |
| General Fund | Highway Equipment Fund | 6,208 | Transfer Prior Year Interest Earnings |
| General Fund | Highway Garage Fund | 30,500 | Appropriation |
| General Fund | Highway Garage Fund | 200,000 | Transfer Prior Year Surplus |
| General Fund | Highway Garage Fund | 6,933 | Transfer Prior Year Interest Earnings |
| General Fund | Solid Waste Equipment Fund | 2,000 | Appropriation |
| General Fund | Solid Waste Equipment Fund | 872 | Transfer Prior Year Interest Earnings |
| General Fund | Public Safety Facility Fund | 102 | Transfer Prior Year Interest Earnings |
| General Fund | Police Cruiser Fund | 35,000 | Appropriation |
| General Fund | Police Cruiser Fund | 1,576 | Transfer Prior Year Interest Earnings |
| General Fund | Tracy Hall Fund | 500,000 | Transfer Prior Year Surplus |
| General Fund | Tracy Hall Fund | 11,672 | Transfer Prior Year Interest Earnings |
| General Fund | General Administration Equipment Fund | 2,517 | Transfer Prior Year Interest Earnings |
| General Fund | Recreation Facility and Improvements Fund | 15,000 | Appropriation |
| General Fund | Recreation Facility and Improvements Fund | 948 | Transfer Prior Year Interest Earnings |
| General Fund | Tennis Courts Fund | 75,000 | Appropriation |
| General Fund | Tennis Courts Fund | 2,458 | Transfer Prior Year Interest Earnings |
| General Fund | Police Special Equipment Fund | 30,000 | Appropriation |
| General Fund | Police Special Equipment Fund | 505 | Transfer Prior Year Interest Earnings |
| General Fund | Fire Department Apparatus Bay Fund | 107 | Transfer Prior Year Interest Earnings |
| General Fund | Fire Equipment Fund | 30,000 | Appropriation |
| General Fund | Fire Equipment Fund | 1,745 | Transfer Prior Year Interest Earnings |
| General Fund | Fire Apparatus Fund | 120,000 | Appropriation |
| General Fund | Fire Apparatus Fund | 300,000 | Transfer Prior Year Surplus |
| General Fund | Fire Apparatus Fund | 12,770 | Transfer Prior Year Interest Earnings |
| General Fund | Sidewalk Fund | 2,444 | Transfer Prior Year Interest Earnings |
| General Fund | DPW Bridge Fund | 150,000 | Appropriation |
| General Fund | DPW Bridge Fund | 14,649 | Transfer Prior Year Interest Earnings |
| General Fund | DPW Paving Fund | 75,000 | Appropriation |
| General Fund | DPW Paving Fund | 7,078 | Transfer Prior Year Interest Earnings |
| General Fund | Buildings & Grounds Fund | 2,000 | Appropriation |
| General Fund | Buildings & Grounds Fund | 760 | Transfer Prior Year Interest Earnings |
| General Fund | Generator Fund | 15,000 | Appropriation |
| General Fund | Generator Fund | 659 | Transfer Prior Year Interest Earnings |
| General Fund | Huntley Meadow Kid's Bridge Fund | 131 | Transfer Prior Year Interest Earnings |
| General Fund | Culverts Fund | 150,000 | Appropriation |
| General Fund | Culverts Fund | 2,286 | Transfer Prior Year Interest Earnings |
| General Fund | Town Clerk Equipment Fund | 20,000 | Appropriation |
| General Fund | Town Clerk Equipment Fund | 411 | Transfer Prior Year Interest Earnings |
| Trustees of Public Funds Fund | Cemetery Commission Fund | 4,985 | Fund Cemetery Expenses |
| Total | | \$ <u>2,180,731</u> | |

* The transfers from the General Fund to the Town Reappraisal Fund, the Affordable Housing Fund, the Climate Emergency Fund, the Unanticipated Expenses and Emergency Reserve Fund, the Operational Performance and Development Fund, the Emerald Ash Borer Response Fund, the Main Street Flags Fund and the Roadway Safety Fund are netted within the General Fund as these funds are consolidated within the General Fund in order to comply with GASB Statement No. 54.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

E. Deferred Outflows of Resources

Deferred outflows of resources in the governmental activities consists of \$174,698 related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$112,643 of required employer pension contributions made subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$287,341.

F. Unearned Revenue

Unearned revenue in the governmental activities and General Fund consists of \$7,624 of recreation fees and \$17,760 of transfer station sticker permits received in advance. Total unearned revenue in the governmental activities and General Fund is \$25,384.

G. Deferred Inflows of Resources

Deferred inflows of resources in the governmental activities consists of \$61,602 related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). It also includes \$4,242 of prepaid property taxes. Total deferred inflows of resources in the governmental activities is \$65,844.

Deferred inflows of resources in the General Fund consists of \$236,000 of delinquent property taxes, penalties and interest on those taxes and \$280,620 of grant revenues not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$4,242 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$520,862.

H. Long-term Liabilities

The Town issues general obligation bonds through the Vermont Bond Bank to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 20 year bonds.

The Town had notes payable to finance various capital projects through local banks.

The Town enters into lease agreements as the lessee for the purpose of financing the acquisition of major pieces of equipment. These lease agreements qualify as financed purchases for accounting purposes (even though they may include clauses that allow for cancellation of the lease in the event the Town does not appropriate funds in future years) and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the leases.

The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries. The accrual for the Town's share of the net pension liability is recorded in the government-wide financial statements.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

It is the policy of the Town to permit employees to accumulate earned but unused benefits. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements.

Long-term liabilities outstanding as of June 30, 2025 were as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|------------------------------|------------------|------------------|---------------------------|
| Bond Payable, Vermont Municipal Bond Bank, Public Safety Facility, Principal Payments of \$47,000 Payable on November 15 Annually, Interest at 3.99% Payable on May 15 and November 15, Due November, 2047 | \$1,128,000 | \$ 0 | \$ 47,000 | \$1,081,000 |
| Note Payable, Mascoma Bank, Town Garage and Public Safety Building, Principal Payments of \$48,000 Plus Interest Payable on August 15 Annually, Interest at 2.95%, Due and Paid August, 2024 | 48,000 | 0 | 48,000 | 0 |
| Note Payable, Northfield Savings Bank, Bridge Construction, Principal Payments of \$13,140 Plus Interest Payable on July 1 Annually, Interest at 2.25%, Due July, 2025. The Town Made the Final July 1, 2025 Payment in June, 2025. | 13,140 | 0 | 13,140 | 0 |
| Financed Purchase, Ford Motor Credit, 2024 Ford F-150 Police Responder, Principal and Interest Payments of \$15,688 Payable on April 14 Annually, Interest at 8.49%, Due April, 2029 | 0 | 67,088 | 15,688 | 51,400 |
| Financed Purchase, Ford Motor Credit, 2024 Ford F-150 Police Responder, Principal and Interest Payments of \$18,278 Payable on April 14 Annually, Interest at 8.49%, Due April, 2029 | <u>0</u> | <u>78,164</u> | <u>18,278</u> | <u>59,886</u> |
| Total | <u>\$1,189,140</u> | <u>\$145,252</u> | <u>\$142,106</u> | <u>\$1,192,286</u> |

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Changes in long-term liabilities during the year were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--|----------------------|-------------------|-------------------|---------------------|------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds Payable | \$ 1,128,000 | \$ 0 | \$ 47,000 | \$ 1,081,000 | \$ 47,000 |
| Notes Payable | 61,140 | 0 | 61,140 | 0 | 0 |
| Financed Purchases | 0 | 145,252 | 33,966 | 111,286 | 24,518 |
| Compensated Absences Payable | 66,358 | 96,463 | 0 | 162,821 | 33,000 |
| Net Pension Liability | <u>1,006,122</u> | <u>63,804</u> | <u>0</u> | <u>1,069,926</u> | <u>0</u> |
| Total Governmental Activities Long-term Liabilities | <u>\$ 2,261,620</u> | <u>\$ 305,519</u> | <u>\$ 142,106</u> | <u>\$ 2,425,033</u> | <u>\$ 104,518</u> |

Compensated absences and required contributions to the pension plans are paid by the applicable fund where the employee is charged.

The additions/reductions to the compensated absences liability represents the net change in the liability from the previous year.

The change in the net pension liability is allocated to the function where the employee is charged.

Debt service requirements to maturity are as follows:

| Year Ending June 30 | Governmental Activities | |
|------------------------|-------------------------|-------------------|
| | Principal | Interest |
| 2026 | \$ 71,518 | \$ 51,116 |
| 2027 | 73,600 | 47,610 |
| 2028 | 75,859 | 43,873 |
| 2029 | 78,309 | 39,895 |
| 2030 | 47,000 | 35,666 |
| 2031-2035 | 235,000 | 153,902 |
| 2036-2040 | 235,000 | 109,563 |
| 2041-2045 | 235,000 | 58,165 |
| 2046-2048 | <u>141,000</u> | <u>9,519</u> |
| Total | <u>\$ 1,192,286</u> | <u>\$ 549,309</u> |

I. Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be 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); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are nonspendable as follows:

Major Funds

General Fund:

| | |
|----------------------------|----------------|
| Nonspendable Prepaid Items | \$126,998 |
| Nonspendable Inventories | <u>127,480</u> |
| Total General Fund | <u>254,478</u> |

Non-Major Funds

Permanent Fund:

| | |
|----------------------------------|------------------|
| Nonspendable for Perpetual Care | <u>163,464</u> |
| Total Nonspendable Fund Balances | <u>\$417,942</u> |

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

The fund balances in the following funds are restricted as follows:

Non-Major Funds

Special Revenue Funds:

| | |
|---|---------------|
| Restricted for Conservation Commission Expenses by Donations (Source of Revenue is Donations) | \$ 4,992 |
| Restricted for Land Management Council Expenses by Agreement (Source of Revenue is Timber Sales) | 13,485 |
| Restricted for Recreation Scholarship Expenses by Donations (Source of Revenue is Donations) | 930 |
| Restricted for Granite Bench Expenses by Donations (Source of Revenue is Donations) | 11 |
| Restricted for Records Restoration Expenses by Statute (Source of Revenue is Recording Fees) | 27,479 |
| Restricted for Opioids Crisis Abatement Expenses by Settlement Agreements (Source of Revenue is Opioids Settlement Funds) | <u>15,220</u> |
| Total Special Revenue Funds | <u>62,117</u> |

Capital Projects Funds:

| | |
|--|---------------|
| Restricted for Recreation Facility and Improvements Expenditures by Donations (Source of Revenue is Donations) | 34,216 |
| Restricted for Kids Bridge Projects by Donations (Source of Revenue is Donations) | <u>6,741</u> |
| Total Capital Projects Funds | <u>40,957</u> |

Permanent Fund:

| | |
|---|------------------|
| Restricted for Trustees of Public Funds Fund Expenses by Sale of Lots and Donations (Source of Revenue is Cemetery Lot Sales and Donations) | <u>78,106</u> |
| Total Restricted Fund Balances | <u>\$181,180</u> |

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

The fund balances in the following funds are committed as follows:

Major Funds

General Fund:

| | |
|--|----------------|
| Committed for Transfer to Tracy Hall Fund by the Voters | \$291,000 |
| Committed for Transfer to DPW Bridge Fund by the Voters | 200,000 |
| Committed for Transfer to Emerald Ash Borer Response Fund by the Voters | 100,000 |
| Committed for Town Reappraisal Fund Expenses by the Voters | 99,080 |
| Committed for Affordable Housing Fund Expenses by the Voters | 50,702 |
| Committed for Climate Emergency Fund Expenses by the Voters | 43,804 |
| Committed for Operational Performance and Development Fund Expenses by the Voters | 91,606 |
| Committed for Emerald Ash Borer Response Fund Expenses by the Voters | 12,918 |
| Committed for Main Street Flags Fund Expenses by the Voters | 481 |
| Committed for Roadway Safety Fund Expenses by the Voters | <u>10,557</u> |
| Total General Fund | <u>900,148</u> |

Non-Major Funds

Special Revenue Funds:

| | |
|--|---------------|
| Committed for Records Restoration Expenses by the Voters | 10,000 |
| Committed for Cemetery Commission Expenses by the Voters | <u>54,407</u> |
| Total Special Revenue Funds | <u>64,407</u> |

Capital Projects Funds:

| | |
|--|---------|
| Committed for Highway Equipment Expenditures by the Voters | 318,953 |
| Committed for Highway Garage Expenditures by the Voters | 356,198 |
| Committed for Solid Waste Equipment Expenditures by the Voters | 44,784 |
| Committed for Public Safety Facility Expenditures by the Voters | 1,125 |
| Committed for Police Cruiser Expenditures by the Voters | 71,672 |
| Committed for Tracy Hall Expenditures by the Voters | 599,896 |
| Committed for General Administration Equipment Expenditures by the Voters | 129,087 |
| Committed for Recreation Facility and Improvements Expenditures by the Voters | 15,000 |
| Committed for Tennis Courts Expenditures by the Voters | 126,276 |
| Committed for Police Special Equipment Expenditures by the Voters | 21,318 |
| Committed for Fire Equipment Expenditures by the Voters | 67,452 |
| Committed for Fire Apparatus Expenditures by the Voters | 656,059 |

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

| | |
|--|--------------------|
| Capital Projects Funds/(Cont'd): | |
| Committed for Sidewalk Expenditures by the Voters | \$ 90,010 |
| Committed for Long-term Facility Study Expenditures by the Voters | 2 |
| Committed for DPW Bridge Expenditures by the Voters | 752,586 |
| Committed for DPW Paving Expenditures by the Voters | 363,636 |
| Committed for Buildings & Grounds Expenditures by the Voters | 39,038 |
| Committed for Generator Expenditures by the Voters | 33,845 |
| Committed for Culverts Expenditures by the Voters | 112,901 |
| Committed for Town Clerk Equipment Expenditures by the Voters | <u>986</u> |
| Total Capital Projects Funds | <u>3,800,824</u> |
| Total Non-Major Funds | <u>3,865,231</u> |
| Total Committed Fund Balances | <u>\$4,765,379</u> |

The General Fund unassigned fund balance includes \$728,675 for unanticipated expenses and emergency reserves as approved by the voters.

J. Restricted Net Position

The restricted net position of the Town as of June 30, 2025 consisted of the following:

| | |
|--|------------------|
| Governmental Activities: | |
| Restricted for Conservation Commission Expenses by Donations | \$ 4,992 |
| Restricted for Land Management Council Expenses by Agreement | 13,485 |
| Restricted for Recreation Scholarship Expenses by Donations | 930 |
| Restricted for Granite Bench Expenses by Donations | 11 |
| Restricted for Records Restoration Expenses by Statute | 27,479 |
| Restricted for Opioids Crisis Abatement Expenses by Settlement Agreements | 15,220 |
| Restricted for Recreation Facility and Improvements Expenditures by Donations | 34,216 |
| Restricted for Kids Bridge Projects by Donations | 6,741 |
| Restricted for Trustees of Public Funds Fund Expenses by Sale of Lots and Donations | <u>241,570</u> |
| Total Governmental Activities | <u>\$344,644</u> |

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

V. OTHER INFORMATION

A. Pension Plan

Defined Benefit Plan

The Vermont Municipal Employees' Retirement System (VMERS)

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2024, the measurement date selected by the State of Vermont, the retirement system consisted of 362 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

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

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

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

As of June 30, 2024, the measurement date selected by the State of Vermont, VMERS was funded at 75.22% and had a plan fiduciary net position of \$1,008,504,817 and a total pension liability of \$1,340,652,483 resulting in a net position liability of \$332,147,666. The Town's proportionate share of this was 0.3221% resulting in a net pension liability of \$1,069,926. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town's proportion of 0.3221% was an increase of 0.0080 from its proportion measured as of the prior year.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

For the year ended June 30, 2025, the Town recognized pension expense of \$185,533.

As of June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience | \$ 115,876 | \$ 0 |
| Net difference between projected and actual investment earnings on pension plan investments | 26,392 | 0 |
| Changes in assumptions | 5,766 | 0 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 26,664 | 61,602 |
| Town's required employer contributions made subsequent to the measurement date | 112,643 | 0 |
| | \$ 287,341 | \$ 61,602 |

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$112,643 will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

| Year Ending <u>June 30</u> | |
|-------------------------------|------------------|
| 2026 | \$ 27,234 |
| 2027 | 91,282 |
| 2028 | 11,890 |
| 2029 | <u>(17,310)</u> |
| Total | <u>\$113,096</u> |

Summary of Plan Provisions

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Groups B and C.

Creditable Service – Service as a member plus purchased service.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Normal Retirement Eligibility – Group A – Earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – Earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Normal Retirement Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC. Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Eligibility – Groups A and B – Age 55 with five (5) years of service. Group D – Age 50 with twenty (20) years of service.

Early Retirement Amount – Normal retirement allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Groups A and B members; payable without reduction to Group D members.

Vesting – All Groups – Five (5) years of service. Allowance beginning at Normal Retirement Age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Eligibility – All Groups – Five (5) years of service and disability as determined by Retirement Board.

Disability Retirement Amount – All Groups – Immediate allowance based on AFC and service to date of disability. Children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit Eligibility – All Groups – Death after five (5) years of service.

Death Benefit Amount – Groups A, B and C – Reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor’s benefit under disability allowance computed as of date of death. Group D – 70% of the unreduced accrued benefit, plus children’s benefit.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Post-Retirement Adjustments – Group A – Allowances in pay status for at least one (1) year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 2%. If receiving an Early Retirement benefit, no increases until after attaining Normal Retirement eligibility. If receiving a Disability Retirement benefit, no increases until after attaining age 62. Groups B, C and D – Allowances in payment for at least one (1) year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 3%. If receiving an Early Retirement benefit, no increases until after attaining Normal Retirement eligibility. If receiving a Disability Retirement benefit, no increases until after attaining age 62 (age 55 for Group C).

Retirement Stipend – \$25 per month payable at the option of the Retirement Board.

Optional Benefit and Death after Retirement – Groups A, B and C – A lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. Group D – A lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contributions – Upon termination, if the member so elects, or if no other benefit is payable, the member’s accumulated contributions with interest are refunded.

Member Contribution Rates:

| <u>Effective</u> | <u>Group A</u> | <u>Group B</u> | <u>Group C</u> | <u>Group D</u> |
|------------------|----------------|----------------|----------------|----------------|
| July 1, 2024 | 4.00% | 6.375% | 11.50% | 12.85% |
| July 1, 2025 | 4.25% | 6.625% | 11.75% | 13.10% |
| July 1, 2026 | 4.50% | 6.875% | 12.00% | 13.35% |
| July 1, 2027 | 4.75% | 7.125% | 12.25% | 13.60% |
| July 1, 2028 | 5.00% | 7.375% | 12.50% | 13.85% |
| July 1, 2029 | 5.25% | 7.625% | 12.75% | 14.10% |

Employer Contribution Rates:

| <u>Effective</u> | <u>Group A</u> | <u>Group B</u> | <u>Group C</u> | <u>Group D</u> |
|------------------|----------------|----------------|----------------|----------------|
| July 1, 2024 | 5.50% | 7.00% | 8.75% | 11.35% |
| July 1, 2025 | 5.75% | 7.25% | 9.00% | 11.60% |
| July 1, 2026 | 6.00% | 7.50% | 9.25% | 11.85% |
| July 1, 2027 | 6.25% | 7.75% | 9.50% | 12.10% |
| July 1, 2028 | 6.50% | 8.00% | 9.75% | 12.35% |
| July 1, 2029 | 6.75% | 8.25% | 10.00% | 12.60% |

Significant Actuarial Assumptions and Methods

Inflation Rate – 2.30% per year.

Investment Rate of Return – 7.00%, net of pension plan investment expenses, including inflation.

Salary Increases – Ranging from 4.07% to 6.21% based on service.

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Cost-of-Living Adjustments (COLA) – Assumed to occur on January 1 following one (1) year of retirement at the rate of 1.10% per annum for Group A members and 1.20% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B and D who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2025 COLA is expected to be 1.90% for all groups. The January 1, 2024 COLA was 1.10% for all groups.

Mortality:

Pre-Retirement Participants – Groups A and B – 60% PubG-2010 General Employee Amount-Weighted Below Median and 40% of PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021. Group C – PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021. Group D – PubS-2010 Public Safety Employee Amount-Weighted Below Median, with generational projection using scale MP-2021.

Healthy Post-Retirement – Retirees – Groups A and B – PubG-2010 General Healthy Retiree Amount-Weighted Below Median Table with credibility adjustments of 90% and 87% for the Male and Female tables, respectively, with generational projection using scale MP-2021. Group C – PubG-2010 General Healthy Retiree Amount-Weighted Table, with generational projection using scale MP-2021. Group D – PubS-2010 Public Safety Retiree Amount-Weighted Below Median Table, with generational projection using scale MP-2021.

Healthy Post-Retirement – Beneficiaries – All Groups – Pub-2010 Contingent Survivor Amount-Weighted Below Median Table, with generational projection using scale MP-2021.

Disabled Post-Retirement – Groups A, B and C – PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Table, with generational projection using scale MP-2021. Group D – PubS-2010 Safety Disabled Retiree Amount-Weighted Table, with generational projection using scale MP-2021.

Age of Spouse – Females three (3) years younger than males.

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

TOWN OF NORWICH, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Determination of Discount Rate and Investment Rates of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-term Expected Real Rate of Return</u> |
|--|--------------------------|---|
| US Agg Fixed Income | 19% | 1.70% |
| TIPS | 2% | 1.70% |
| Large/Mid Cap US Equity | 4% | 4.20% |
| Small Cap US Equity | 3% | 4.70% |
| Developed Large/Mid Cap International Equity | 5% | 5.95% |
| Global Equity | 32% | 5.25% |
| Core Real Estate | 3% | 3.45% |
| Non-Core Real Estate | 4% | 5.70% |
| Private Credit | 11% | 5.70% |
| Private Equity | 11% | 7.45% |
| Private Core Infrastructure | 4% | 4.95% |
| Agriculture/Farmland | 2% | 3.95% |

Discount Rate – The long-term expected rate of return on pension plan investments is 7.00%. The high quality tax-exempt general obligation municipal bond rate (20-Bond GO Index) as of the closest date prior to the valuation date of June 30, 2024, is 3.93%, as published by The Bond Buyer.

The discount rate used to measure the Total Pension Liability was 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members). For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability as of June 30, 2024.

TOWN OF NORWICH, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2025

Discount Rate Sensitivity

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability as of June 30, 2024, calculated using the discount rate of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

| <u>1% Decrease (6.00%)</u> | <u>Current Discount Rate (7.00%)</u> | <u>1% Increase (8.00%)</u> |
|----------------------------|--------------------------------------|----------------------------|
| \$1,635,759 | \$1,069,926 | \$605,504 |

Additional Information

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

B. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

C. Property Taxes

The Town is responsible for assessing and collecting its own property taxes, as well as education taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected two (2) times per year. During the tax year ended June 30, 2025, property taxes became due and payable on August 30, 2024 and February 10, 2025. The penalty rate is four percent (4%) after the February payment. Interest is charged at one percent (1%) per month for the first three months and one and a half percent (1-1/2%) per month for each month thereafter. The tax rates for 2025 were as follows:

TOWN OF NORWICH, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2025

| | <u>Homestead</u> | <u>Non-Homestead</u> |
|------------------|------------------|----------------------|
| Town | .6780 | .6780 |
| County Tax | .0068 | .0068 |
| Voted Exemptions | .0016 | .0016 |
| Education | <u>2.3268</u> | <u>2.0586</u> |
| Total | <u>3.0132</u> | <u>2.7450</u> |

D. Commitments and Contingencies

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

The Town has an agreement with the Norwich School District to use a portion the Marion Cross School property for their recreation department. The agreement has a term of ten (10) years and will automatically renew for two consecutive five (5) year terms unless terminated by either party. The initial term expires on June 30, 2032. The agreement requires annual payments of \$15,730 for the first five (5) years for the added costs to the School District for the custodial, maintenance and security services incurred as a result of the extensive access provided to the Town. The Town and School District will mutually agree on an annual payment for the following five (5) years using the same cost methodology used to determine the payment for the initial period.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|--|------------------------------|------------------|---|
| Revenues: | | | |
| Property Tax Revenues: | | | |
| Property Taxes | \$ 4,626,370 | \$ 4,595,626 | \$ (30,744) |
| Windsor County Tax | 52,618 | 52,618 | 0 |
| Property Taxes for Other Monetary Articles | 647,072 | 647,072 | 0 |
| VT Land Use Tax (Hold Harmless Payment) | 218,178 | 248,951 | 30,773 |
| Property Tax Interest | 30,000 | 30,829 | 829 |
| Property Tax Collection Fee | 20,000 | 19,611 | (389) |
| Total Property Tax Revenues | 5,594,238 | 5,594,707 | 469 |
| License & Permit Revenue: | | | |
| Liquor License | 600 | 555 | (45) |
| Dog License | 2,700 | 2,989 | 289 |
| Hunting & Fishing Licenses | 75 | 63 | (12) |
| Peddler License | 0 | 100 | 100 |
| Building/Development Permits | 10,000 | 8,625 | (1,375) |
| Land Posting Permit | 200 | 250 | 50 |
| Miscellaneous | 0 | 51 | 51 |
| Total License & Permit Revenue | 13,575 | 12,633 | (942) |
| Intergovernmental Revenue: | | | |
| VT Highway Gas Tax | 160,000 | 173,215 | 13,215 |
| VT Act 60 | 15,495 | 15,590 | 95 |
| PILOT Payments | 10,000 | 4,671 | (5,329) |
| VT Natural Resources | 2,500 | 2,427 | (73) |
| Education Tax Retainer | 27,000 | 37,052 | 10,052 |
| Total Intergovernmental Revenue | 214,995 | 232,955 | 17,960 |
| Service Fee Revenue: | | | |
| Recording Fee & Restoration | 25,000 | 23,214 | (1,786) |
| Document Copy Fee | 2,100 | 2,137 | 37 |
| Use of Records Fee | 500 | 286 | (214) |
| Vital Statistics Fee | 1,500 | 735 | (765) |
| Photocopying Fee | 50 | 0 | (50) |
| Tracy Hall Rental Fee | 4,000 | 11,764 | 7,764 |
| Police Report Fee | 500 | 132 | (368) |
| Recreation Program Fees | 115,000 | 129,011 | 14,011 |
| Transfer Station Stickers | 40,000 | 46,560 | 6,560 |
| Recycling Solid Waste Fees | 3,500 | 0 | (3,500) |
| E-Waste Revenue | 3,500 | 3,219 | (281) |
| Recycling Rebates | 6,500 | 11,634 | 5,134 |
| C&D Waste Revenue | 10,000 | 17,362 | 7,362 |
| Trash Coupon | 105,000 | 103,760 | (1,240) |
| Total Service Fee Revenue | 317,150 | 349,814 | 32,664 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|-------------------------------------|------------------------------|------------------|---|
| Grant Revenue: | | | |
| Grants-in-Aid Grant Income | \$ 0 | \$ 1,200 | \$ 1,200 |
| FEMA Grant Income | 0 | 388,897 | 388,897 |
| Planning Grant Income | 7,500 | 7,500 | 0 |
| Police Department Grant Income | 0 | 2,385 | 2,385 |
| Town Clerk Grant Income | 0 | 11,490 | 11,490 |
| Total Grant Revenue | 7,500 | 411,472 | 403,972 |
| Other Town Revenues: | | | |
| Bank Interest | 20,000 | 11,881 | (8,119) |
| Athletic Field Rental | 32,000 | 26,240 | (5,760) |
| Total Other Town Revenues | 52,000 | 38,121 | (13,879) |
| Public Safety Revenues: | | | |
| Police Fine | 10,000 | 525 | (9,475) |
| Parking Fine | 500 | 30 | (470) |
| Dog Fine | 125 | 0 | (125) |
| Total Public Safety Revenues | 10,625 | 555 | (10,070) |
| Miscellaneous Revenue: | | | |
| Town Clerk | 50 | 139 | 89 |
| Opioids Settlement Income | 3,000 | 0 | (3,000) |
| Miscellaneous | 500 | 12,419 | 11,919 |
| Total Miscellaneous Revenue | 3,550 | 12,558 | 9,008 |
| Total Revenues | 6,213,633 | 6,652,815 | 439,182 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|---|------------------------------|----------------|---|
| Expenditures: | | | |
| Town Administration: | | | |
| Selectboard Stipend | \$ 2,500 | \$ 2,500 | \$ 0 |
| Town Manager Wages | 144,800 | 152,637 | (7,837) |
| Assistant Town Manager Wages | 69,339 | 70,473 | (1,134) |
| Treasurer Stipend | 1,800 | 1,800 | 0 |
| Administration Assistant Wages | 23,459 | 20,124 | 3,335 |
| Childcare Tax | 0 | 1,025 | (1,025) |
| FICA Tax | 14,997 | 14,950 | 47 |
| MEDI Tax | 3,507 | 3,496 | 11 |
| Health Insurance | 58,292 | 65,973 | (7,681) |
| Disability/Life Insurance | 1,824 | 1,790 | 34 |
| Dental Insurance | 1,147 | 1,060 | 87 |
| VT Retirement | 16,632 | 18,751 | (2,119) |
| Professional Services | 10,000 | 15,312 | (5,312) |
| Contracted Services | 0 | 900 | (900) |
| Legal | 100,000 | 27,050 | 72,950 |
| VLCT Membership | 6,088 | 6,042 | 46 |
| Town Report | 4,154 | 4,104 | 50 |
| Telephone | 831 | 335 | 496 |
| Town Manager Cell Phone | 1,558 | 485 | 1,073 |
| Town Manager Relocation | 10,000 | 0 | 10,000 |
| Postage | 104 | 71 | 33 |
| Advertising | 3,115 | 139 | 2,976 |
| Printing | 0 | 83 | (83) |
| Mileage | 208 | 115 | 93 |
| Office Supplies | 2,077 | 1,116 | 961 |
| Office Equipment | 1,038 | 179 | 859 |
| Dues/Meetings/Education | 4,000 | 1,039 | 2,961 |
| Treasurer's Training/Dues/Conferences | 1,000 | 563 | 437 |
| Selectboard Committee Expenses | 519 | 10 | 509 |
| Energy Committee Expenses | 1,828 | 682 | 1,146 |
| Regional Energy Coordinator | 31,848 | 30,670 | 1,178 |
| Main Street Flags Fund | 500 | 500 | 0 |
| Miscellaneous | 519 | 4,175 | (3,656) |
| Total Town Administration | 517,684 | 448,149 | 69,535 |
| Board of Civil Authority/Abatement: | | | |
| Justice Stipend | 500 | 0 | 500 |
| FICA Tax | 31 | 0 | 31 |
| MEDI Tax | 7 | 0 | 7 |
| Postage | 300 | 214 | 86 |
| Office Supplies | 25 | 0 | 25 |
| Dues/Meetings/Education | 300 | 30 | 270 |
| Total Board of Civil Authority/Abatement | 1,163 | 244 | 919 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|----------------------------|------------------------------|----------------|---|
| Statutory Meetings: | | | |
| Poll Workers Stipend | \$ 500 | \$ 438 | \$ 62 |
| FICA Tax | 31 | 0 | 31 |
| MEDI Tax | 7 | 0 | 7 |
| Contracted Services | 1,000 | 0 | 1,000 |
| Postage | 1,200 | 971 | 229 |
| Advertising | 250 | 0 | 250 |
| Printing | 3,000 | 2,854 | 146 |
| Office Supplies | 400 | 54 | 346 |
| Voting Machine Expenses | 100 | 0 | 100 |
| Voting Machine Maintenance | 450 | 0 | 450 |
| Voting Machine Programming | 3,500 | 1,304 | 2,196 |
| | <u>10,438</u> | <u>5,621</u> | <u>4,817</u> |
| Total Statutory Meetings | | | |
| Town Clerk: | | | |
| Town Clerk Wages | 74,299 | 75,774 | (1,475) |
| Assistant Town Clerk Wages | 55,428 | 56,286 | (858) |
| Childcare Tax | 0 | 515 | (515) |
| FICA Tax | 8,042 | 7,781 | 261 |
| MEDI Tax | 1,881 | 1,820 | 61 |
| Health Insurance | 43,357 | 49,363 | (6,006) |
| Disability/Life Insurance | 1,416 | 1,407 | 9 |
| Dental Insurance | 918 | 852 | 66 |
| VT Retirement | 9,081 | 9,291 | (210) |
| Dog/Cat License | 300 | 322 | (22) |
| Vital Statistics | 50 | 0 | 50 |
| Advertising | 200 | 0 | 200 |
| Telephone | 600 | 335 | 265 |
| Postage | 350 | 150 | 200 |
| Printing | 0 | 288 | (288) |
| Office Supplies | 1,340 | 945 | 395 |
| Office Equipment | 500 | 500 | 0 |
| Software | 4,100 | 3,616 | 484 |
| Dues/Meetings/Education | 5,365 | 4,538 | 827 |
| Miscellaneous | 0 | 3,350 | (3,350) |
| Town Clerk Grant Expenses | 0 | 11,580 | (11,580) |
| Records Restoration Fund | 5,000 | 5,000 | 0 |
| Town Clerk Equipment Fund | 20,000 | 20,000 | 0 |
| | <u>232,227</u> | <u>253,713</u> | <u>(21,486)</u> |
| Total Town Clerk | | | |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|---------------------------|------------------------------|----------------|---|
| Finance Department: | | | |
| Finance Assistant Wages | \$ 58,129 | \$ 50,794 | \$ 7,335 |
| Finance Officer Wages | 95,275 | 97,055 | (1,780) |
| Childcare Tax | 0 | 615 | (615) |
| FICA Tax | 9,511 | 9,169 | 342 |
| MEDI Tax | 2,224 | 2,146 | 78 |
| Health Insurance | 21,129 | 18,904 | 2,225 |
| Disability/Life Insurance | 1,512 | 1,640 | (128) |
| Dental Insurance | 918 | 757 | 161 |
| VT Retirement | 10,738 | 10,296 | 442 |
| Professional Services | 3,000 | 2,454 | 546 |
| Independent Audit | 40,000 | 29,100 | 10,900 |
| Telephone | 1,000 | 335 | 665 |
| Postage | 10 | 0 | 10 |
| Advertising | 175 | 145 | 30 |
| Printing | 125 | 612 | (487) |
| Office Supplies | 1,100 | 898 | 202 |
| Office Equipment | 750 | 442 | 308 |
| Software | 4,800 | 1,065 | 3,735 |
| Dues/Meetings/Education | 2,500 | 360 | 2,140 |
| Bank Charge | 1,000 | 508 | 492 |
| | <u>253,896</u> | <u>227,295</u> | <u>26,601</u> |
| General Administration: | | | |
| Telephone | 675 | 2,322 | (1,647) |
| Postage Meter Rental | 779 | 479 | 300 |
| Postage | 4,465 | 5,936 | (1,471) |
| Office Supplies | 1,350 | 1,070 | 280 |
| Photocopier | 1,765 | 3,576 | (1,811) |
| Remote Meeting Services | 6,500 | 6,454 | 46 |
| Computer Software | 0 | 240 | (240) |
| Computer Equipment | 5,000 | 0 | 5,000 |
| Website Support | 623 | 300 | 323 |
| Server Maintenance | 45,000 | 43,693 | 1,307 |
| EV Chargers | 0 | 2,850 | (2,850) |
| | <u>66,157</u> | <u>66,920</u> | <u>(763)</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|--------------------------------------|------------------------------|----------------|---|
| Board of Listers: | | | |
| Lister Stipend | \$ 4,500 | \$ 0 | \$ 4,500 |
| Assessing Clerk Wages | 27,000 | 2,452 | 24,548 |
| Lister Office Wages | 0 | 27,388 | (27,388) |
| Childcare Tax | 0 | 109 | (109) |
| FICA Tax | 1,953 | 1,908 | 45 |
| MEDI Tax | 457 | 446 | 11 |
| Professional Assessor Services | 25,000 | 9,056 | 15,944 |
| Software Maintenance/Update | 6,230 | 6,587 | (357) |
| Telephone | 623 | 335 | 288 |
| Postage | 200 | 291 | (91) |
| Advertising | 200 | 0 | 200 |
| Printing | 200 | 342 | (142) |
| Mileage Reimbursement | 200 | 52 | 148 |
| Office Supplies | 200 | 106 | 94 |
| Office Equipment | 200 | 379 | (179) |
| Dues/Meetings/Education | 350 | 125 | 225 |
| Town Reappraisal Fund | 40,000 | 40,000 | 0 |
| | <u>107,313</u> | <u>89,576</u> | <u>17,737</u> |
| Total Board of Listers | | | |
| Planning/DRB Department: | | | |
| Planning Director Wages | 95,000 | 72,001 | 22,999 |
| Planning Admin Wages | 29,112 | 43,729 | (14,617) |
| Childcare Tax | 0 | 449 | (449) |
| FICA Tax | 7,695 | 6,566 | 1,129 |
| MEDI Tax | 1,800 | 1,535 | 265 |
| Health Insurance | 26,382 | 6,076 | 20,306 |
| Disability/Life Insurance | 809 | 579 | 230 |
| Dental Insurance | 459 | 303 | 156 |
| VT Retirement | 6,650 | 4,139 | 2,511 |
| Planning Services | 3,000 | 0 | 3,000 |
| Two Rivers Planning Commission | 6,068 | 6,068 | 0 |
| U.V. Transportation Management | 1,150 | 1,134 | 16 |
| Mapping | 2,200 | 3,378 | (1,178) |
| Historic Preservation Grant Expenses | 6,500 | 0 | 6,500 |
| Telephone | 1,000 | 335 | 665 |
| Postage | 520 | 285 | 235 |
| Advertising | 550 | 1,355 | (805) |
| Printing | 200 | 0 | 200 |
| Mileage Reimbursement | 400 | 129 | 271 |
| Office Supplies | 400 | 419 | (19) |
| Office Equipment | 275 | 279 | (4) |
| Software | 500 | 180 | 320 |
| Dues/Meetings/Education | 2,000 | 571 | 1,429 |
| | <u>192,670</u> | <u>149,510</u> | <u>43,160</u> |
| Total Planning/DRB Department | | | |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|---------------------------------|------------------------------|----------------|---|
| Recreation Department: | | | |
| Recreation Administration: | | | |
| Recreation Director Wages | \$ 74,555 | \$ 81,875 | \$ (7,320) |
| Childcare Tax | 0 | 348 | (348) |
| FICA Tax | 4,623 | 5,589 | (966) |
| MEDI Tax | 1,081 | 1,307 | (226) |
| Disability/Life Insurance | 800 | 817 | (17) |
| VT Retirement | 5,219 | 5,703 | (484) |
| Telephone | 1,116 | 821 | 295 |
| Postage | 52 | 43 | 9 |
| Advertising | 254 | 0 | 254 |
| Printing | 83 | 0 | 83 |
| Dues/Meetings/Education | 1,454 | 100 | 1,354 |
| Office Equipment | 57 | 40 | 17 |
| Mileage Reimbursement | 286 | 22 | 264 |
| Office Supplies | 234 | 117 | 117 |
| Software | 0 | 3,680 | (3,680) |
| | <u>89,814</u> | <u>100,462</u> | <u>(10,648)</u> |
| Total Recreation Administration | | | |
| Recreation Programs: | | | |
| Instructor Fee | 20,000 | 9,866 | 10,134 |
| Coaching Materials | 831 | 511 | 320 |
| Tee-shirt/Hat | 3,115 | 1,006 | 2,109 |
| Equipment | 6,750 | 6,613 | 137 |
| Program Wages | 42,000 | 28,553 | 13,447 |
| Referee/Umpire | 7,000 | 4,980 | 2,020 |
| Tournament Fees | 1,500 | 650 | 850 |
| Registration Fees | 6,230 | 0 | 6,230 |
| M. Cross School Rental Fee | 18,500 | 16,089 | 2,411 |
| Special Events/Supplies | 2,000 | 2,307 | (307) |
| Childcare Tax | 0 | 135 | (135) |
| FICA Tax | 5,004 | 1,533 | 3,471 |
| MEDI Tax | 1,170 | 457 | 713 |
| Uniform | 1,558 | 1,110 | 448 |
| | <u>115,658</u> | <u>73,810</u> | <u>41,848</u> |
| Total Recreation Programs | | | |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|---|------------------------------|----------------|---|
| Recreation Facilities: | | | |
| Recreation Field Care | \$ 7,200 | \$ 0 | \$ 7,200 |
| Huntley Line Marking | 5,500 | 3,684 | 1,816 |
| Portable Toilet | 3,500 | 5,237 | (1,737) |
| Ice Rink | 800 | 3,133 | (2,333) |
| Repairs & Maintenance | 2,500 | 983 | 1,517 |
| Water Usage | 467 | 324 | 143 |
| Norwich Women's Club Grant Expenses | 5,500 | 0 | 5,500 |
| Site Work | 260 | 0 | 260 |
| Recreation Facility and Improvements Fund | 15,000 | 15,000 | 0 |
| Tennis Courts Fund | 75,000 | 75,000 | 0 |
| | <u>115,727</u> | <u>103,361</u> | <u>12,366</u> |
| Total Recreation Facilities | <u>115,727</u> | <u>103,361</u> | <u>12,366</u> |
| Total Recreation Department | <u>321,199</u> | <u>277,633</u> | <u>43,566</u> |
| Public Safety Facility: | | | |
| Water Usage | 1,246 | 1,116 | 130 |
| Electricity | 8,307 | 12,263 | (3,956) |
| Heating | 3,582 | 605 | 2,977 |
| Apparatus Bay Fuel | 0 | 2,103 | (2,103) |
| Administration Telephone & Internet | 5,703 | 6,367 | (664) |
| Supplies | 727 | 923 | (196) |
| Repairs & Maintenance | 5,192 | 4,784 | 408 |
| Alarm Monitoring | 1,558 | 1,237 | 321 |
| Cleaning | 11,132 | 9,132 | 2,000 |
| | <u>37,447</u> | <u>38,530</u> | <u>(1,083)</u> |
| Total Public Safety Facility | <u>37,447</u> | <u>38,530</u> | <u>(1,083)</u> |
| Police Department: | | | |
| Wages & Benefits: | | | |
| Police Chief Wages | 100,726 | 104,158 | (3,432) |
| Police Officer Wages | 218,331 | 142,336 | 75,995 |
| On-call Wages | 5,310 | 0 | 5,310 |
| Overtime Officer Wages | 9,069 | 4,850 | 4,219 |
| Administrative Wages | 59,382 | 44,820 | 14,562 |
| Part-time Officer Wages | 3,250 | 0 | 3,250 |
| Crossing Guard Wages | 23,681 | 13,208 | 10,473 |
| Special Duty Wages | 0 | 160 | (160) |
| Childcare Tax | 0 | 1,253 | (1,253) |
| FICA Tax | 26,024 | 19,462 | 6,562 |
| MEDI Tax | 6,086 | 4,552 | 1,534 |
| Health Insurance | 120,227 | 27,385 | 92,842 |
| Disability/Life Insurance | 4,466 | 2,653 | 1,813 |
| Dental Insurance | 2,754 | 1,787 | 967 |
| VT Retirement | 27,497 | 23,396 | 4,101 |
| | <u>606,803</u> | <u>390,020</u> | <u>216,783</u> |
| Total Wages & Benefits | <u>606,803</u> | <u>390,020</u> | <u>216,783</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|----------------------------------|------------------------------|----------|---|
| Community Policing: | | | |
| Animal Control | \$ 3,000 | \$ 1,370 | \$ 1,630 |
| Community Relations | 500 | 345 | 155 |
| Speed Signs | 9,000 | 10,737 | (1,737) |
| Total Community Policing | 12,500 | 12,452 | 48 |
| Equipment & Maintenance: | | | |
| Radio Maintenance | 850 | 7,380 | (6,530) |
| Petroleum Products | 10,000 | 8,436 | 1,564 |
| Cruiser Video Equipment | 0 | 13,731 | (13,731) |
| Cruiser Maintenance | 8,800 | 9,275 | (475) |
| Cruiser Supplies | 519 | 1,216 | (697) |
| Capital Equipment Lease | 27,000 | 27,000 | 0 |
| Total Equipment & Maintenance | 47,169 | 67,038 | (19,869) |
| Support: | | | |
| Administration | 10,000 | 13,594 | (3,594) |
| VIBRS | 5,000 | 3,365 | 1,635 |
| Dispatch Services | 99,479 | 78,520 | 20,959 |
| Training | 3,634 | 1,682 | 1,952 |
| Training Supplies | 8,000 | 8,541 | (541) |
| Mileage Reimbursement | 0 | 515 | (515) |
| Dues/Meetings/Education | 1,000 | 1,079 | (79) |
| Uniforms | 5,000 | 9,659 | (4,659) |
| Uniforms Cleaning | 1,670 | 60 | 1,610 |
| Police Department Grant Expenses | 0 | 1,485 | (1,485) |
| Total Support | 133,783 | 118,500 | 15,283 |
| Designated Funds: | | | |
| Police Special Equipment Fund | 30,000 | 30,000 | 0 |
| Police Cruiser Fund | 35,000 | 35,000 | 0 |
| Total Designated Funds | 65,000 | 65,000 | 0 |
| Total Police Department | 865,255 | 653,010 | 212,245 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|--|------------------------------|----------------|---|
| Fire/Fast Department: | | | |
| Fire Wages & Benefits: | | | |
| Fire Chief Wages | \$ 79,295 | \$ 81,220 | \$ (1,925) |
| Fire Officer Stipend | 2,100 | 1,680 | 420 |
| Firefighters Wages | 31,125 | 24,870 | 6,255 |
| Full-time Drills/Meetings Wages | 2,500 | 1,080 | 1,420 |
| Childcare Tax | 0 | 488 | (488) |
| FICA Tax | 7,131 | 6,723 | 408 |
| MEDI Tax | 1,668 | 1,585 | 83 |
| Health Insurance | 18,438 | 9,058 | 9,380 |
| Disability/Life Insurance | 800 | 753 | 47 |
| VT Retirement | 5,551 | 5,661 | (110) |
| Dental Insurance | 459 | 438 | 21 |
| Total Fire Wages & Benefits | 149,067 | 133,556 | 15,511 |
| EMS Wages: | | | |
| Wages | 5,000 | 7,038 | (2,038) |
| Drill Wages | 1,900 | 1,640 | 260 |
| FICA Tax | 428 | 466 | (38) |
| MEDI Tax | 100 | 100 | 0 |
| Total EMS Wages | 7,428 | 9,244 | (1,816) |
| Education & Training: | | | |
| Fire Education/Training | 750 | 720 | 30 |
| EMS Education/Training | 1,200 | 525 | 675 |
| Fire Dues/Meetings/Education | 500 | 331 | 169 |
| Total Education & Training | 2,450 | 1,576 | 874 |
| Tools & Equipment: | | | |
| Fire Tools & Equipment | 4,200 | 4,016 | 184 |
| EMS Tools & Equipment | 2,000 | 1,753 | 247 |
| Radio Purchases/Repairs | 800 | 0 | 800 |
| Total Tools & Equipment | 7,000 | 5,769 | 1,231 |
| Maintenance: | | | |
| Fire Truck Repairs & Maintenance | 15,500 | 16,925 | (1,425) |
| Equipment Maintenance & Safety | 4,154 | 4,372 | (218) |
| Radio Maintenance | 500 | 0 | 500 |
| Vehicle Fuel | 4,673 | 3,848 | 825 |
| Total Maintenance | 24,827 | 25,145 | (318) |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|--------------------------------------|------------------------------|----------------|---|
| Support: | | | |
| Recruitment | \$ 100 | \$ 0 | \$ 100 |
| Postage | 25 | 0 | 25 |
| Fire Prevention Books & Materials | 100 | 0 | 100 |
| Firefighters Casualty Insurance | 5,800 | 3,430 | 2,370 |
| Telephone & Internet | 1,000 | 1,987 | (987) |
| Office Supplies | 700 | 129 | 571 |
| Dispatch Service | 30,193 | 29,865 | 328 |
| Uniforms | 260 | 0 | 260 |
| Hydrant Rental | 34,000 | 0 | 34,000 |
| Dry Hydrant | 500 | 0 | 500 |
| OSHA Compliance | 1,000 | 799 | 201 |
| Total Support | 73,678 | 36,210 | 37,468 |
| Designated Funds: | | | |
| Fire Apparatus Fund | 120,000 | 120,000 | 0 |
| Fire Equipment Fund | 30,000 | 30,000 | 0 |
| Total Designated Funds | 150,000 | 150,000 | 0 |
| Ambulance Expenditures: | | | |
| Ambulance Contract | 168,604 | 164,982 | 3,622 |
| Ambulance Liability Insurance | 5,711 | 6,904 | (1,193) |
| Total Ambulance Expenditures | 174,315 | 171,886 | 2,429 |
| Total Fire/Fast Department | 588,765 | 533,386 | 55,379 |
| Emergency Management: | | | |
| Debt Service on Tower Bond Principal | 27,500 | 0 | 27,500 |
| Debt Service on Tower Bond Interest | 750 | 0 | 750 |
| Tower Power | 450 | 1,946 | (1,496) |
| Emergency Management Administration | 30 | 0 | 30 |
| Emergency Management Supplies | 50 | 0 | 50 |
| Generator Fuel | 200 | 170 | 30 |
| Emergency Generator Maintenance | 2,600 | 1,971 | 629 |
| Generator Fund | 15,000 | 15,000 | 0 |
| Total Emergency Management | 46,580 | 19,087 | 27,493 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|--------------------------------------|------------------------------|----------------|---|
| Conservation Commission: | | | |
| Dues/Meetings/Education | \$ 200 | \$ 50 | \$ 150 |
| Speakers/Public Information | 1,250 | 1,499 | (249) |
| Publicity/Outdoor Student Programs | 750 | 750 | 0 |
| Trails | 1,800 | 96 | 1,704 |
| Milton Frye Nature Area | 1,500 | 773 | 727 |
| Natural Resources Inventory | 1,000 | 296 | 704 |
| Project Restoration | 2,000 | 1,787 | 213 |
| Total Conservation Commission | 8,500 | 5,251 | 3,249 |
| Public Works Department: | | | |
| Highway Division: | | | |
| Wages & Benefits: | | | |
| Director of Public Works | 100,230 | 104,177 | (3,947) |
| Administrative Assistant, Part-time | 23,459 | 20,124 | 3,335 |
| Road Crew Wages | 331,013 | 259,849 | 71,164 |
| Road Crew Overtime | 40,000 | 22,311 | 17,689 |
| Pager Compensation | 5,612 | 2,094 | 3,518 |
| Childcare Tax | 0 | 1,609 | (1,609) |
| FICA Tax | 31,018 | 24,803 | 6,215 |
| MEDI Tax | 7,255 | 5,801 | 1,454 |
| Health Insurance | 91,482 | 89,147 | 2,335 |
| Disability/Life Insurance | 4,616 | 4,522 | 94 |
| Dental Insurance | 2,983 | 2,264 | 719 |
| VT Retirement | 35,022 | 29,302 | 5,720 |
| Total Wages & Benefits | 672,690 | 566,003 | 106,687 |
| Materials: | | | |
| Salt & Chemicals | 125,000 | 101,287 | 23,713 |
| Sand | 130,331 | 95,837 | 34,494 |
| Dust Control | 25,046 | 4,214 | 20,832 |
| Gravel & Stone | 70,000 | 32,225 | 37,775 |
| Culverts & Other Road Supplies | 20,768 | 614 | 20,154 |
| Asphalt Products | 3,219 | 2,624 | 595 |
| Bridge Repair & Maintenance | 5,000 | 52 | 4,948 |
| Other Projects | 5,000 | 9,871 | (4,871) |
| Signs | 2,500 | 1,946 | 554 |
| Total Materials | 386,864 | 248,670 | 138,194 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|-----------------------------------|------------------------------|----------------|---|
| Contracted Services: | | | |
| Plowing & Sanding | \$ 65,000 | \$ 105,303 | \$ (40,303) |
| Road Sweeping | 2,500 | 0 | 2,500 |
| Leaf Removal | 3,000 | 205 | 2,795 |
| Streetlights | 14,000 | 15,155 | (1,155) |
| Tree Cutting & Removal | 12,000 | 3,300 | 8,700 |
| Uniforms | 14,000 | 13,797 | 203 |
| Paving | 10,000 | 208 | 9,792 |
| Other Projects | 16,000 | 4,885 | 11,115 |
| Crack Sealing | 18,691 | 0 | 18,691 |
| Pavement Marking | 20,000 | 2,845 | 17,155 |
| Bridges | 55,000 | 34,413 | 20,587 |
| Culverts | 10,000 | 10,500 | (500) |
| Total Contracted Services | 240,191 | 190,611 | 49,580 |
| Equipment: | | | |
| Outside Repairs | 55,000 | 59,830 | (4,830) |
| Parts & Supplies | 65,000 | 73,851 | (8,851) |
| Petroleum Products | 50,000 | 38,160 | 11,840 |
| Capital Equipment Lease | 8,100 | 5,912 | 2,188 |
| Total Equipment | 178,100 | 177,753 | 347 |
| Highway Garage: | | | |
| Electricity | 8,000 | 2,576 | 5,424 |
| Propane | 9,000 | 6,989 | 2,011 |
| Telephone | 7,217 | 4,186 | 3,031 |
| Supplies | 9,138 | 9,065 | 73 |
| Alarm Monitoring | 1,038 | 1,148 | (110) |
| Repairs & Maintenance | 8,619 | 9,533 | (914) |
| Tools | 8,073 | 4,081 | 3,992 |
| Administration | 5,504 | 10,666 | (5,162) |
| Total Highway Garage | 56,589 | 48,244 | 8,345 |
| Capital Expenditures: | | | |
| Highway Equipment Fund | 250,000 | 250,000 | 0 |
| Highway Garage Fund | 30,500 | 30,500 | 0 |
| DPW Paving Fund | 75,000 | 75,000 | 0 |
| DPW Bridge Fund | 150,000 | 150,000 | 0 |
| Roadway Safety Fund | 10,000 | 10,000 | 0 |
| Culverts Fund | 150,000 | 150,000 | 0 |
| Total Capital Expenditures | 665,500 | 665,500 | 0 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|---|------------------------------|------------------|---|
| Grants: | | | |
| Culvert Grant Expenses | \$ 0 | \$ 1,500 | \$ (1,500) |
| FEMA Grant Expenses | 0 | 388,225 | (388,225) |
| Grants-in-Aid Grant Expenses | 0 | 1,500 | (1,500) |
| VT State Emergency Grant Expenses | 0 | 61,397 | (61,397) |
| Total Grants | 0 | 452,622 | (452,622) |
| Total Highway Division | 2,199,934 | 2,349,403 | (149,469) |
| Buildings & Grounds Division: | | | |
| Wages & Benefits: | | | |
| Buildings & Grounds Wages | 108,106 | 83,254 | 24,852 |
| Overtime Wages | 2,398 | 3,197 | (799) |
| Pager Compensation | 1,589 | 0 | 1,589 |
| Childcare Tax | 0 | 363 | (363) |
| FICA Tax | 6,950 | 5,464 | 1,486 |
| MEDI Tax | 1,625 | 1,278 | 347 |
| Health Insurance | 26,654 | 35,355 | (8,701) |
| Disability/Life Insurance | 1,203 | 1,143 | 60 |
| Dental Insurance | 918 | 759 | 159 |
| VT Retirement | 7,735 | 6,104 | 1,631 |
| Total Wages & Benefits | 157,178 | 136,917 | 20,261 |
| Materials: | | | |
| Garden Supplies & Plants | 1,635 | 132 | 1,503 |
| Total Materials | 1,635 | 132 | 1,503 |
| Contracted Services: | | | |
| Uniforms | 5,296 | 5,007 | 289 |
| Total Contracted Services | 5,296 | 5,007 | 289 |
| Equipment: | | | |
| Outside Repairs | 2,181 | 0 | 2,181 |
| Parts & Supplies | 2,700 | 1,664 | 1,036 |
| Petroleum Products | 3,201 | 1,671 | 1,530 |
| Tools | 571 | 0 | 571 |
| Total Equipment | 8,653 | 3,335 | 5,318 |
| Capital Expenditures: | | | |
| Buildings & Grounds Fund | 2,000 | 2,000 | 0 |
| Total Capital Expenditures | 2,000 | 2,000 | 0 |
| Total Buildings & Grounds Division | 174,762 | 147,391 | 27,371 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|----------------------------|------------------------------|----------------|---|
| Solid Waste Division: | | | |
| Wages & Benefits: | | | |
| Transfer Station Wages | \$ 47,897 | \$ 53,346 | \$ (5,449) |
| Childcare Tax | 0 | 240 | (240) |
| FICA Tax | 2,970 | 3,322 | (352) |
| MEDI Tax | 694 | 777 | (83) |
| Total Wages & Benefits | <u>51,561</u> | <u>57,685</u> | <u>(6,124)</u> |
| Contracted Services: | | | |
| GUVSWMD Assessment | 37,000 | 32,508 | 4,492 |
| Municipal Solid Waste | 54,672 | 54,993 | (321) |
| Recycling | 47,040 | 52,298 | (5,258) |
| C&D Waste Disposal | 16,199 | 17,553 | (1,354) |
| Food Waste Disposal | 25,000 | 16,048 | 8,952 |
| Total Contracted Services | <u>179,911</u> | <u>173,400</u> | <u>6,511</u> |
| Equipment: | | | |
| Parts & Supplies | 1,116 | 977 | 139 |
| Repairs & Maintenance | 6,000 | 228 | 5,772 |
| Small Equipment | 524 | 398 | 126 |
| Total Equipment | <u>7,640</u> | <u>1,603</u> | <u>6,037</u> |
| Transfer Station: | | | |
| Purchased Services | 4,154 | 1,980 | 2,174 |
| Electricity | 2,388 | 5,216 | (2,828) |
| Propane | 899 | 349 | 550 |
| Telephone | 545 | 1,053 | (508) |
| Administration | 1,038 | 442 | 596 |
| Franchise Tax to Vermont | 2,233 | 1,845 | 388 |
| Total Transfer Station | <u>11,257</u> | <u>10,885</u> | <u>372</u> |
| Capital Expenditures: | | | |
| Solid Waste Equipment Fund | 2,000 | 2,000 | 0 |
| Total Capital Expenditures | <u>2,000</u> | <u>2,000</u> | <u>0</u> |
| Total Solid Waste Division | <u>252,369</u> | <u>245,573</u> | <u>6,796</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|--|------------------------------|------------------|---|
| Tracy Hall: | | | |
| Water Usage | \$ 935 | \$ 823 | \$ 112 |
| Electricity | 18,891 | 13,324 | 5,567 |
| Heating | 19,470 | 17,965 | 1,505 |
| Alarm Monitoring | 1,350 | 500 | 850 |
| Elevator Maintenance | 3,427 | 6,014 | (2,587) |
| Custodian Pager | 779 | 0 | 779 |
| Building Supplies | 4,465 | 5,139 | (674) |
| Repairs & Maintenance | 13,500 | 21,743 | (8,243) |
| Bandstand & Sign Electricity | 2,596 | 2,584 | 12 |
| Total Tracy Hall | 65,413 | 68,092 | (2,679) |
| Total Public Works Department | 2,692,478 | 2,810,459 | (117,981) |
| Debt Service Expenditures: | | | |
| Public Safety Facility Bond Principal | 47,000 | 47,000 | 0 |
| Public Safety Facility Bond Interest | 42,366 | 43,021 | (655) |
| Windsor County Tax | 61,444 | 52,618 | 8,826 |
| Browns Schoolhouse Road Pedestrian Bridge | 14,043 | 13,432 | 611 |
| Public Safety Building/Highway Garage Bond Principal | 48,000 | 48,000 | 0 |
| Public Safety Building/Highway Garage Bond Interest | 2,890 | 1,470 | 1,420 |
| Total Debt Service Expenditures | 215,743 | 205,541 | 10,202 |
| Tax Expenditures: | | | |
| Tax Adjustments & Abatements | 21,298 | 4,590 | 16,708 |
| Interest Expense | 2 | 0 | 2 |
| Tax Adjustments & Abatements | 21,300 | 4,590 | 16,710 |
| Insurances: | | | |
| HRA Reimbursement Expenses | 0 | 10,288 | (10,288) |
| Unemployment Insurance | 6,160 | 4,459 | 1,701 |
| Property & Casualty Insurance | 95,533 | 105,231 | (9,698) |
| Workers Compensation Insurance | 100,725 | 71,499 | 29,226 |
| Total Insurances | 202,418 | 191,477 | 10,941 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - BUDGETARY BASIS
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

| | Original and Final Budget | Actual | Variance Favorable/ (Unfavorable) |
|---|------------------------------|------------------|---|
| Appropriations: | | | |
| Advance Transit | \$ 15,947 | \$ 15,947 | \$ 0 |
| CATV | 3,000 | 3,000 | 0 |
| Good Beginnings | 3,000 | 3,000 | 0 |
| Green Mountain Economic Development Corp. | 1,705 | 1,705 | 0 |
| Headrest | 2,500 | 2,500 | 0 |
| Norwich American Legion | 1,500 | 1,500 | 0 |
| Norwich Cemetery Association | 20,000 | 20,000 | 0 |
| Norwich Child Care Scholarship | 4,348 | 4,348 | 0 |
| Norwich Community Nurse, Inc. | 10,000 | 10,000 | 0 |
| Norwich Historical Society | 8,000 | 8,000 | 0 |
| Norwich Lions Club Fireworks | 3,500 | 3,500 | 0 |
| Norwich Public Library | 365,000 | 365,000 | 0 |
| Public Health Council of the Upper Valley | 1,822 | 1,822 | 0 |
| Senior Solutions | 1,200 | 1,200 | 0 |
| SEVCA | 3,750 | 3,750 | 0 |
| Special Needs Support Center | 2,000 | 2,000 | 0 |
| The Family Place | 6,000 | 6,000 | 0 |
| Upper Valley Trails Alliance | 2,000 | 2,000 | 0 |
| Visiting Nurse Association & Hospice | 18,500 | 18,500 | 0 |
| White River Council on Aging | 5,300 | 5,300 | 0 |
| Windsor County Mentors | 2,500 | 2,500 | 0 |
| WISE | 2,500 | 2,500 | 0 |
| Youth-in-Action | 3,000 | 3,000 | 0 |
| Total Appropriations | 487,072 | 487,072 | 0 |
| Total Expenditures | 6,868,305 | 6,467,064 | 401,241 |
| Excess/(Deficiency) of Revenues | | | |
| Over Expenditures | \$ <u>(654,672)</u> | 185,751 | \$ <u>840,423</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Actual |
|--|--------------|
| Adjustments to Reconcile from the Budgetary Basis of Accounting to the Modified Accrual Basis of Accounting: | |
| Town Reappraisal Fund Income | \$ 4,386 |
| Town Reappraisal Fund Expenses | (41,679) |
| Town Reappraisal Fund Transfer In | 42,568 |
| Affordable Housing Fund Income | 1,690 |
| Affordable Housing Fund Transfer In | 987 |
| Climate Emergency Fund Income | 1,460 |
| Climate Emergency Fund Transfer In | 853 |
| Unanticipated Expenses and Emergency Reserve Fund Income | 27,073 |
| Unanticipated Expenses and Emergency Reserve Fund Expenses | (85,208) |
| Unanticipated Expenses and Emergency Reserve Fund Transfer In | 15,843 |
| Operational Performance and Development Fund Income | 3,054 |
| Operational Performance and Development Fund Transfer In | 1,783 |
| Emerald Ash Borer Response Fund Income | 430 |
| Emerald Ash Borer Response Fund Transfer In | 251 |
| Main Street Flags Fund Income | 18 |
| Main Street Flags Fund Expenses | (47) |
| Main Street Flags Fund Transfer In | 510 |
| Roadway Safety Fund Income | 352 |
| Roadway Safety Fund Transfer In | 10,205 |
| Unbudgeted Transfers Out | (1,100,746) |
| Net Change in Fund Balance | (930,466) |
| Fund Balance - July 1, 2024 | 3,474,643 |
| Fund Balance - June 30, 2025 | \$ 2,544,177 |

The reconciling items are due to combining eight (8) funds, the Town Reappraisal Fund, the Affordable Housing Fund, the Climate Emergency Fund, the Unanticipated Expenses and Emergency Reserve Fund, the Operational Performance and Development Fund, the Emerald Ash Borer Response Fund, the Main Street Flags Fund and the Roadway Safety Fund with the General Fund in order to comply with GASB Statement No. 54 and unbudgeted transfers.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 VMERS DEFINED BENEFIT PLAN
 JUNE 30, 2025

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Total Plan Net Pension Liability | \$ 332,147,666 | \$ 320,293,753 | \$ 303,371,956 | \$ 147,184,198 | \$ 252,974,064 | \$ 173,491,807 | \$ 140,675,892 | \$ 121,155,452 | \$ 128,696,167 | \$ 77,095,810 |
| Town's Proportion of the Net Pension Liability | 0.3221% | 0.3141% | 0.3219% | 0.3945% | 0.3613% | 0.4225% | 0.4146% | 0.3957% | 0.4003% | 0.4098% |
| Town's Proportionate Share of the Net Pension Liability | \$ 1,069,926 | \$ 1,006,122 | \$ 976,498 | \$ 580,629 | \$ 914,042 | \$ 732,989 | \$ 583,172 | \$ 479,378 | \$ 515,194 | \$ 315,943 |
| Town's Covered Employee Payroll | \$ 1,538,913 | \$ 1,320,055 | \$ 1,217,837 | \$ 1,380,911 | \$ 1,225,087 | \$ 1,357,896 | \$ 1,240,363 | \$ 1,090,845 | \$ 1,024,685 | \$ 996,414 |
| Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll | 69.5248% | 76.2182% | 80.1830% | 42.0468% | 74.6104% | 53.9798% | 47.0162% | 43.9456% | 50.2783% | 31.7080% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 75.22% | 74.01% | 73.60% | 86.29% | 74.52% | 80.35% | 82.60% | 83.64% | 80.95% | 87.42% |

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions and Methods: None.

Changes in Plan Provisions: At the May, 2024 Board meeting, the Board voted unanimously to authorize employer contribution rate increases of 0.25% each year for a period of four years, beginning July 1, 2026. Also in May, 2024, the Legislature passed H.883, which included an increase in the member rate of 0.25% for each group for four years, beginning July 1, 2026.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS
 VMERS DEFINED BENEFIT PLAN
 FOR THE YEAR ENDED JUNE 30, 2025

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually Required Contribution (Actuarially Determined) | \$ 112,643 | \$ 110,441 | \$ 88,330 | \$ 80,534 | \$ 87,709 | \$ 74,885 | \$ 81,175 | \$ 72,611 | \$ 60,842 | \$ 57,825 |
| Contributions in Relation to the Actuarially Determined Contributions | <u>112,643</u> | <u>110,441</u> | <u>88,330</u> | <u>80,534</u> | <u>87,709</u> | <u>74,885</u> | <u>81,175</u> | <u>72,611</u> | <u>60,842</u> | <u>57,825</u> |
| Contribution Excess/(Deficiency) | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> |
| Town's Covered Employee Payroll | \$ 1,513,302 | \$ 1,538,913 | \$ 1,320,055 | \$ 1,217,837 | \$ 1,380,911 | \$ 1,225,087 | \$ 1,357,896 | \$ 1,240,363 | \$ 1,090,845 | \$ 1,024,685 |
| Contributions as a Percentage of Town's Covered Employee Payroll | 7.44% | 7.17% | 6.69% | 6.61% | 6.32% | 6.11% | 5.97% | 5.85% | 5.78% | 5.64% |

Notes to Schedule

Valuation Date: June 30, 2024

TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

| | Special Revenue Funds | Capital Projects Funds | Permanent Fund Trustees of Public Funds Fund | Total |
|--|-----------------------------|------------------------------|--|---------------------|
| <u>ASSETS</u> | | | | |
| Cash | \$ 41,733 | \$ 0 | \$ 16,906 | \$ 58,639 |
| Investments | 20,034 | 0 | 224,664 | 244,698 |
| Receivables | 0 | 18,116 | 0 | 18,116 |
| Due from Other Funds | <u>72,117</u> | <u>3,823,665</u> | <u>0</u> | <u>3,895,782</u> |
| Total Assets | <u>\$ 133,884</u> | <u>\$ 3,841,781</u> | <u>\$ 241,570</u> | <u>\$ 4,217,235</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ <u>7,360</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>7,360</u> |
| Total Liabilities | <u>7,360</u> | <u>0</u> | <u>0</u> | <u>7,360</u> |
| Fund Balances: | | | | |
| Nonspendable | 0 | 0 | 163,464 | 163,464 |
| Restricted | 62,117 | 40,957 | 78,106 | 181,180 |
| Committed | <u>64,407</u> | <u>3,800,824</u> | <u>0</u> | <u>3,865,231</u> |
| Total Fund Balances | <u>126,524</u> | <u>3,841,781</u> | <u>241,570</u> | <u>4,209,875</u> |
| Total Liabilities and Fund Balances | <u>\$ 133,884</u> | <u>\$ 3,841,781</u> | <u>\$ 241,570</u> | <u>\$ 4,217,235</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

| | Special Revenue Funds | Capital Projects Funds | Permanent Fund Trustees of Public Funds Fund | Total |
|--|-----------------------------|------------------------------|--|---------------------|
| Revenues: | | | | |
| Intergovernmental | \$ 1,469 | \$ 65,616 | \$ 0 | \$ 67,085 |
| Charges for Services | 8,846 | 0 | 16,700 | 25,546 |
| Permits, Licenses and Fees | 8,296 | 0 | 0 | 8,296 |
| Investment Income | 3,094 | 130,489 | 9,780 | 143,363 |
| Donations | 1,255 | 1,737 | 0 | 2,992 |
| Opioids Settlement | 15,220 | 0 | 0 | 15,220 |
| Other | 0 | 500 | 0 | 500 |
| | <u>38,180</u> | <u>198,342</u> | <u>26,480</u> | <u>263,002</u> |
| Total Revenues | | | | |
| Expenditures: | | | | |
| General Government | 2,869 | 0 | 0 | 2,869 |
| Public Safety | 0 | 54,725 | 0 | 54,725 |
| Highways and Streets | 0 | 35,507 | 0 | 35,507 |
| Culture and Recreation | 495 | 0 | 0 | 495 |
| Cemetery | 45,045 | 0 | 0 | 45,045 |
| Capital Outlay: | | | | |
| General Government | 20,250 | 20,000 | 0 | 40,250 |
| Public Safety | 0 | 145,252 | 0 | 145,252 |
| Highways and Streets | 0 | 93,582 | 0 | 93,582 |
| Debt Service: | | | | |
| Principal | 0 | 6,966 | 0 | 6,966 |
| | <u>68,659</u> | <u>356,032</u> | <u>0</u> | <u>424,691</u> |
| Total Expenditures | | | | |
| Excess/(Deficiency) of Revenues Over Expenditures | <u>(30,479)</u> | <u>(157,690)</u> | <u>26,480</u> | <u>(161,689)</u> |
| Other Financing Sources/(Uses): | | | | |
| Issuance of Long-term Debt | 0 | 145,252 | 0 | 145,252 |
| Proceeds from Sale of Vehicles | 0 | 47,325 | 0 | 47,325 |
| Transfers In | 31,400 | 2,076,331 | 0 | 2,107,731 |
| Transfers Out | 0 | 0 | (4,985) | (4,985) |
| | <u>31,400</u> | <u>2,268,908</u> | <u>(4,985)</u> | <u>2,295,323</u> |
| Total Other Financing Sources/(Uses) | | | | |
| Net Change in Fund Balances | 921 | 2,111,218 | 21,495 | 2,133,634 |
| Fund Balances - July 1, 2024 | <u>125,603</u> | <u>1,730,563</u> | <u>220,075</u> | <u>2,076,241</u> |
| Fund Balances - June 30, 2025 | <u>\$ 126,524</u> | <u>\$ 3,841,781</u> | <u>\$ 241,570</u> | <u>\$ 4,209,875</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2025

| | Conservation Commission Fund | Land Management Council Fund | Recreation Scholarships Fund | Granite Bench Fund | Records Restoration Fund | Cemetery Commission Fund | Opioids Settlement Fund | Total |
|--|------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------------|--------------------------------|-------------------------------|------------|
| ASSETS | | | | | | | | |
| Cash | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 41,733 | \$ 0 | \$ 41,733 |
| Investments | 0 | 0 | 0 | 0 | 0 | 20,034 | 0 | 20,034 |
| Due from Other Funds | 4,992 | 13,485 | 930 | 11 | 37,479 | 0 | 15,220 | 72,117 |
| Total Assets | \$ 4,992 | \$ 13,485 | \$ 930 | \$ 11 | \$ 37,479 | \$ 61,767 | \$ 15,220 | \$ 133,884 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 7,360 | \$ 0 | \$ 7,360 |
| Total Liabilities | 0 | 0 | 0 | 0 | 0 | 7,360 | 0 | 7,360 |
| Fund Balances: | | | | | | | | |
| Restricted | 4,992 | 13,485 | 930 | 11 | 27,479 | 0 | 15,220 | 62,117 |
| Committed | 0 | 0 | 0 | 0 | 10,000 | 54,407 | 0 | 64,407 |
| Total Fund Balances | 4,992 | 13,485 | 930 | 11 | 37,479 | 54,407 | 15,220 | 126,524 |
| Total Liabilities and Fund Balances | \$ 4,992 | \$ 13,485 | \$ 930 | \$ 11 | \$ 37,479 | \$ 61,767 | \$ 15,220 | \$ 133,884 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

| | Conservation Commission Fund | Land Management Council Fund | Recreation Scholarships Fund | Granite Bench Fund | Records Restoration Fund | Cemetery Commission Fund | Opioids Settlement Fund | Total |
|--|------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------|
| Revenues: | | | | | | | | |
| Intergovernmental | \$ 1,469 | 0 | 0 | 0 | 0 | 0 | 0 | \$ 1,469 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 8,846 | 0 | 8,846 |
| Permits, Licenses and Fees | 0 | 0 | 0 | 0 | 8,296 | 0 | 0 | 8,296 |
| Investment Income | 113 | 450 | 20 | 1 | 1,668 | 842 | 0 | 3,094 |
| Donations | 0 | 0 | 1,255 | 0 | 0 | 0 | 0 | 1,255 |
| Opioids Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 15,220 | 15,220 |
| Total Revenues | <u>1,582</u> | <u>450</u> | <u>1,275</u> | <u>1</u> | <u>9,964</u> | <u>9,688</u> | <u>15,220</u> | <u>38,180</u> |
| Expenditures: | | | | | | | | |
| General Government | 1,469 | 0 | 0 | 0 | 1,400 | 0 | 0 | 2,869 |
| Culture and Recreation | 0 | 0 | 495 | 0 | 0 | 0 | 0 | 495 |
| Cemetery | 0 | 0 | 0 | 0 | 0 | 45,045 | 0 | 45,045 |
| Capital Outlay: | | | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 20,250 | 0 | 0 | 20,250 |
| Total Expenditures | <u>1,469</u> | <u>0</u> | <u>495</u> | <u>0</u> | <u>21,650</u> | <u>45,045</u> | <u>0</u> | <u>68,659</u> |
| Excess/(Deficiency) of Revenues Over Expenditures | <u>113</u> | <u>450</u> | <u>780</u> | <u>1</u> | <u>(11,686)</u> | <u>(35,357)</u> | <u>15,220</u> | <u>(30,479)</u> |
| Other Financing Sources: | | | | | | | | |
| Transfers In | 69 | 262 | 11 | 0 | 6,073 | 24,985 | 0 | 31,400 |
| Total Other Financing Sources | <u>69</u> | <u>262</u> | <u>11</u> | <u>0</u> | <u>6,073</u> | <u>24,985</u> | <u>0</u> | <u>31,400</u> |
| Net Change in Fund Balances | 182 | 712 | 791 | 1 | (5,613) | (10,372) | 15,220 | 921 |
| Fund Balances - July 1, 2024 | 4,810 | 12,773 | 139 | 10 | 43,092 | 64,779 | 0 | 125,603 |
| Fund Balances - June 30, 2025 | <u>\$ 4,992</u> | <u>\$ 13,485</u> | <u>\$ 930</u> | <u>\$ 11</u> | <u>\$ 37,479</u> | <u>\$ 54,407</u> | <u>\$ 15,220</u> | <u>\$ 126,524</u> |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2025

| | Highway Equipment Fund | Highway Garage Fund | Solid Waste Equipment Fund | Public Safety Facility Fund | Police Cruiser Fund | Tracy Hall Fund | General Administration Equipment Fund | Recreation Facility and Improvements Fund | Tennis Courts Fund | Police Special Equipment Fund | Fire Department Apparatus Bay Fund | Fire Equipment Fund |
|--------------------------------------|------------------------------|---------------------------|----------------------------------|-----------------------------------|---------------------------|-----------------------|--|--|-----------------------|--|--|---------------------------|
| ASSETS | | | | | | | | | | | | |
| Receivables | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Due from Other Funds | 318,953 | 356,198 | 44,784 | 1,125 | 71,672 | 599,896 | 129,087 | 49,216 | 126,276 | 21,318 | 0 | 67,452 |
| Total Assets | \$ 318,953 | \$ 356,198 | \$ 44,784 | \$ 1,125 | \$ 71,672 | \$ 599,896 | \$ 129,087 | \$ 49,216 | \$ 126,276 | \$ 21,318 | \$ 0 | \$ 67,452 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | |
| Liabilities: | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balances: | | | | | | | | | | | | |
| Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,216 | 0 | 0 | 0 | 0 |
| Committed | 318,953 | 356,198 | 44,784 | 1,125 | 71,672 | 599,896 | 129,087 | 15,000 | 126,276 | 21,318 | 0 | 67,452 |
| Total Fund Balances | 318,953 | 356,198 | 44,784 | 1,125 | 71,672 | 599,896 | 129,087 | 49,216 | 126,276 | 21,318 | 0 | 67,452 |
| Total Liabilities and Fund Balances | \$ 318,953 | \$ 356,198 | \$ 44,784 | \$ 1,125 | \$ 71,672 | \$ 599,896 | \$ 129,087 | \$ 49,216 | \$ 126,276 | \$ 21,318 | \$ 0 | \$ 67,452 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2025

| | Fire Apparatus Fund | Sidewalk Fund | Long-term Facility Study Fund | DPW Bridge Fund | DPW Paving Fund | Buildings & Grounds Fund | Generator Fund | Huntley Meadow Kid's Bridge Fund | Culverts Fund | Town Clerk Equipment Fund | Total |
|--------------------------------------|---------------------------|------------------|--|-----------------------|-----------------------|--------------------------------|-------------------|--|------------------|---------------------------------|--------------|
| ASSETS | | | | | | | | | | | |
| Receivables | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 18,116 | \$ 0 | \$ 18,116 |
| Due from Other Funds | 656,059 | 90,010 | 2 | 752,586 | 363,636 | 39,038 | 33,845 | 6,741 | 94,785 | 986 | 3,823,665 |
| Total Assets | \$ 656,059 | \$ 90,010 | \$ 2 | \$ 752,586 | \$ 363,636 | \$ 39,038 | \$ 33,845 | \$ 6,741 | \$ 112,901 | \$ 986 | \$ 3,841,781 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | |
| Liabilities: | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balances: | | | | | | | | | | | |
| Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,741 | 0 | 0 | 40,957 |
| Committed | 656,059 | 90,010 | 2 | 752,586 | 363,636 | 39,038 | 33,845 | 0 | 112,901 | 986 | 3,800,524 |
| Total Fund Balances | 656,059 | 90,010 | 2 | 752,586 | 363,636 | 39,038 | 33,845 | 6,741 | 112,901 | 986 | 3,841,781 |
| Total Liabilities and Fund Balances | \$ 656,059 | \$ 90,010 | \$ 2 | \$ 752,586 | \$ 363,636 | \$ 39,038 | \$ 33,845 | \$ 6,741 | \$ 112,901 | \$ 986 | \$ 3,841,781 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

| | Highway Equipment Fund | Highway Garage Fund | Solid Waste Equipment Fund | Public Safety Facility Fund | Police Cruiser Fund | Tracy Hall Fund | General Administration Equipment Fund | Recreation Facility and Improvements Fund | Tennis Courts Fund | Police Special Equipment Fund | Fire Department Apparatus Bay Fund | Fire Equipment Fund |
|--|------------------------------|---------------------------|----------------------------------|-----------------------------------|---------------------------|-----------------------|--|--|-----------------------|--|--|---------------------------|
| Revenues: | | | | | | | | | | | | |
| Intergovernmental | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Investment Income | 10,633 | 11,875 | 1,493 | 196 | 2,629 | 20,210 | 4,093 | 1,620 | 4,210 | 839 | 139 | 2,914 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,737 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 10,633 | 11,875 | 1,493 | 196 | 2,629 | 20,210 | 4,093 | 3,357 | 4,210 | 839 | 139 | 2,914 |
| Expenditures: | | | | | | | | | | | | |
| Public Safety | 0 | 0 | 0 | 13,869 | 4,679 | 0 | 0 | 0 | 0 | 8,582 | 5,466 | 22,129 |
| Highways and Streets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay: | | | | | | | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 145,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways and Streets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | | | | | | | |
| Principal | 0 | 0 | 0 | 0 | 6,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 13,869 | 156,897 | 0 | 0 | 0 | 0 | 8,582 | 5,466 | 22,129 |
| Excess/(Deficiency) of Revenues Over Expenditures | 10,633 | 11,875 | 1,493 | (13,673) | (154,268) | 20,210 | 4,093 | 3,357 | 4,210 | (7,743) | (5,327) | (19,215) |
| Other Financing Sources: | | | | | | | | | | | | |
| Issuance of Long-term Debt | 0 | 0 | 0 | 0 | 145,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Sale of Vehicles | 0 | 0 | 0 | 0 | 2,325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 256,208 | 237,433 | 2,872 | 102 | 36,576 | 511,672 | 2,517 | 15,948 | 77,458 | 30,505 | 107 | 31,745 |
| Total Other Financing Sources | 256,208 | 237,433 | 2,872 | 102 | 184,153 | 511,672 | 2,517 | 15,948 | 77,458 | 30,505 | 107 | 31,745 |
| Net Change in Fund Balances | 266,841 | 249,308 | 4,365 | (13,571) | 29,885 | 531,882 | 6,610 | 19,305 | 81,668 | 22,762 | (5,220) | 12,530 |
| Fund Balances/(Deficit) - July 1, 2024 | 52,112 | 106,890 | 40,419 | 14,696 | 41,787 | 68,014 | 122,477 | 29,911 | 44,608 | (1,444) | 5,220 | 54,922 |
| Fund Balances - June 30, 2025 | \$ 318,953 | \$ 356,198 | \$ 44,784 | \$ 1,125 | \$ 71,672 | \$ 599,896 | \$ 129,087 | \$ 49,216 | \$ 126,276 | \$ 21,318 | \$ 0 | \$ 67,452 |

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF NORWICH, VERMONT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

| | Fire Apparatus Fund | Stkwalk Fund | Long-term Facility Study Fund | DPW Bridge Fund | DPW Paving Fund | Buildings & Grounds Fund | Generator Fund | Huntley Meadow Kid's Bridge Fund | Culverts Fund | Town Clerk Equipment Fund | Total |
|--|---------------------------|------------------|--|-----------------------|-----------------------|--------------------------------|-------------------|--|-------------------|---------------------------------|---------------------|
| Revenues: | | | | | | | | | | | |
| Intergovernmental | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 65,616 | \$ 0 | \$ 65,616 |
| Investment Income | 21,665 | 4,137 | 0 | 25,090 | 12,123 | 1,301 | 1,128 | 225 | 3,394 | 575 | 130,489 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,737 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 500 |
| Total Revenues | 21,665 | 4,137 | 0 | 25,090 | 12,123 | 1,301 | 1,128 | 225 | 69,510 | 575 | 198,342 |
| Expenditures: | | | | | | | | | | | |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54,725 |
| Highways and Streets | 0 | 35,507 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,507 |
| Capital Outlay: | | | | | | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 20,000 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145,252 |
| Highways and Streets | 0 | 0 | 0 | 58,000 | 0 | 0 | 0 | 0 | 35,582 | 0 | 93,582 |
| Debt Service: | | | | | | | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,966 |
| Total Expenditures | 0 | 35,507 | 0 | 58,000 | 0 | 0 | 0 | 0 | 35,582 | 20,000 | 356,032 |
| Excess/(Deficiency) of Revenues Over Expenditures | 21,665 | (31,370) | 0 | (32,910) | 12,123 | 1,301 | 1,128 | 225 | 33,928 | (19,425) | (157,690) |
| Other Financing Sources: | | | | | | | | | | | |
| Issuance of Long-term Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145,252 |
| Proceeds from Sale of Vehicles | 45,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,325 |
| Transfers In | 432,770 | 2,444 | 0 | 164,649 | 82,078 | 2,760 | 15,659 | 131 | 152,286 | 20,411 | 2,076,331 |
| Total Other Financing Sources | 477,770 | 2,444 | 0 | 164,649 | 82,078 | 2,760 | 15,659 | 131 | 152,286 | 20,411 | 2,268,908 |
| Net Change in Fund Balances | 499,435 | (28,926) | 0 | 131,739 | 94,201 | 4,061 | 16,787 | 356 | 186,214 | 986 | 2,111,218 |
| Fund Balances(Deficit) - July 1, 2024 | 156,624 | 118,936 | 2 | 620,847 | 269,435 | 34,977 | 17,058 | 6,385 | (73,313) | 0 | 1,730,563 |
| Fund Balances - June 30, 2025 | \$ 656,059 | \$ 90,010 | \$ 2 | \$ 752,586 | \$ 363,636 | \$ 39,038 | \$ 33,845 | \$ 6,741 | \$ 112,901 | \$ 986 | \$ 3,841,781 |

See Disclaimer in Accompanying Independent Auditor's Report.

Sullivan, Powers & Co., P.C.

Certified Public Accountants

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Jordon M. Plummer, CPA
VT Lic. #92-000180

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Selectboard
Town of Norwich, Vermont
300 Main Street
P.O. Box 376
Norwich, VT 05055

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Norwich, Vermont's basic financial statements and have issued our report thereon dated January 28, 2026. Our opinion on the governmental activities and the General Fund was qualified because of because of the inadequacies in the Town's controls over solid waste receipts.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Norwich, Vermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Norwich, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Norwich, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified certain deficiencies in internal control that we consider to be material weaknesses and another that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2025-001 through 2025-003 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2025-004 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Norwich, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

Town of Norwich, Vermont's Response to Findings

"Government Auditing Standards" requires the auditor to perform limited procedures on the Town of Norwich, Vermont's response to the findings identified in our audit and included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Norwich, Vermont's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sullivan, Powers & Co.

January 28, 2026
Montpelier, Vermont
VT Lic. #92-000180

TOWN OF NORWICH, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2025

Deficiencies in Internal Control:

Material Weaknesses:

2025-001 Transfer Station Revenues

Criteria:

Internal controls over transfer station revenues should be in place so that no individual can both perpetrate and conceal errors or irregularities.

Condition:

The Town does not have adequate internal controls in place over transfer station revenues. Therefore, the Town cannot be sure that all of the cash collected is being handed over to them by the transfer station employees.

Cause:

Unknown.

Effect:

The collections at the transfer station are subject to misappropriation.

Recommendation:

Our primary recommendation is that the Town consider selling transfer station coupons off-site at the Town Treasurer's office and/or at local businesses. If sales take place at the transfer station, we recommend that the Town implement controls to ensure that all of the cash collected is being handed over to them by the transfer station employees.

2025-002 Grants Receivable/Deferred Inflows of Resources

Criteria:

Internal controls should be in place to ensure that the grants receivable and related deferred inflows of resources balances are recorded properly at year end.

Condition:

Internal controls were not in place to ensure that the grants receivable and related deferred inflows of resources accounts are recorded properly at year end.

TOWN OF NORWICH, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2025

Cause:

Unknown.

Effect:

The Town's grants receivable and related deferred inflows of resources balances were incorrect which resulted in various adjustments.

Recommendation:

We recommend that the Town implement internal controls to ensure that the grants receivable and related deferred inflows of resources accounts are recorded properly at year end.

2025-003 Reconciliation of Accounts Payable

Criteria:

Internal controls should be in place to ensure that the accounts payable balance is reconciled to supporting documentation on a monthly basis in order to detect and correct errors in account balances.

Condition:

Internal controls were not in place to ensure that the accounts payable account is reconciled to supporting documentation on a monthly basis in order to detect and correct errors in account balances.

Cause:

Unknown.

Effect:

The Town's account payable balance was not completely reconciled at year end which resulted in various adjustments.

Recommendation:

We recommend that the Town implement internal controls to ensure that the accounts payable account is reconciled to supporting documentation on a monthly basis in order to detect and correct errors in account balances.

TOWN OF NORWICH, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2025

Significant Deficiencies:

2025-004 Authorization of General Journal Entries

Criteria:

Internal controls should be in place that requires appropriate officials to authorize and review all adjustments to the books of original entry.

Condition:

The Town does not have a procedure in place to require authorization or review of adjustments to the books of original entry.

Cause:

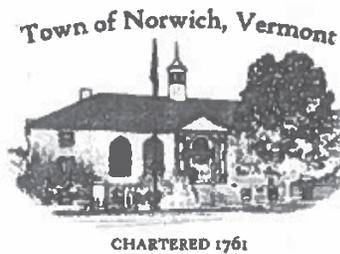
Unknown.

Effect:

This deficiency in the internal control structure could allow other working control policies to be circumvented.

Recommendation:

We recommend that the Town enact a procedure that requires appropriate officials to authorize and review all general journal entries so as not to circumvent the original approval process.



January 26, 2026

Sullivan Powers & Co.
77 Barre Street
Montpelier, VT 05602

RE: FY25 Audit Response

Dear Mr. Brigham:

Please accept this letter as response to the findings identified in the fiscal audit completed by Sullivan Powers & Co. for the Town of Norwich's fiscal year ending June 30, 2025.

FY2025 Deficiencies in Internal Control:

Material Weaknesses:

2025-001: Transfer Station Revenues

Recommendation:

Our primary recommendation is that the Town consider selling transfer station coupons off-site at the Town Treasurer's office and/or at local businesses. If sales take place at the transfer station, we recommend that the Town implement controls to ensure that all of the cash collected is being handed over to them by the transfer station employees.

Response (2024): Sales take place at the transfer station. Existing controls include:

- Window Stickers:
 - The transfer station maintains a sales log for each window sticker sold.
 - If a window sticker is lost and needs to be replaced, the transfer station can refer to its sales log to ensure a sticker was purchased prior to selling a \$1.00 replacement.
 - At the beginning and end of the fiscal year, the Finance Office visits the transfer station to inventory the stickers.
 - The sticker inventory is matched to the invoice from the vendor.
 - Window sticker sales are reconciled with each transfer station deposit.
 - A different sticker color is used each year yet the same numbering sequence is used each year.
- Cards and Tickets:
 - The Finance Office orders cards and tickets from the printer.
 - All cards and tickets have a unique printed number.
 - All cards and tickets are housed in the Finance Office's vault.

P.O. Box 376, Norwich, VT 05055

(802) 649-1419

- Cards and tickets are replenished by the Finance Office as needed when the transfer stations deposits are made.
- Cash on Hand:
 - The transfer station has cash on hand of \$200. The \$200 is used in the course of daily business and is not held at the transfer station. The monies accompany every deposit submitted to the Finance Office.
 - During hours of operation, the \$200 is kept in a locked cash drawer in a locked building.
 - Each sale is recorded manually on a sales sheet.
 - The Finance Office reviews the data submitted from the transfer station.
 - All sales are reconciled with the cash in the bag and recorded in the accounting system and deposited at the bank.
 - Window Stickers, Tickets and Cards are reconciled according to the data submitted on the sales sheet and supported by the pre-numbering on the items.

Response (2025): Effective July 1, 2025, a cash register was put in place at the Transfer Station. Although the transfer station continues to record sales manually as well as in the cash register, the sales sheet is compared to the cash register tape for each day's sale with further reconciling to the cash/checks submitted for deposit.

- A sign is posted requesting each patron take a receipt.
- Global totals, including a voided transaction report, shall be reconciled back to NEMRC at least annually.

2025-002: Grants Receivable/Deferred Inflows of Resources

Recommendation:

We recommend that the Town implement internal controls to ensure that the grants receivable and related deferred inflows of resources accounts are recorded properly at year end.

Response (2024): Grant tracking is a work in progress.

- The Accounts Receivable module in NEMRC has been added to aid with grant tracking.
- Coordination and communication continues amongst all departments in how to create a grant tracking system.

Response (2025):

- Integrate a grants management system including:
 - The use of a software program like Amplifund, Fluxx, Euna Grants or Submittable
 - Develop grant onboarding documents to ensure grant information is complete and accurate
 - Hold regularly scheduled grant administration meetings
 - Ensure General Ledger accounts are established to track associated grant revenues and expenses.

2025-003: Reconciliation of Accounts Payable

Recommendation:

We recommend that the Town implement controls to ensure that the accounts payable account is reconciled to supporting documentation on a monthly basis in order to detect and correct errors in account balances.

Warrants are created from supporting documentation. After each warrant, "an invoice edit" report is generated from Accounts Payable in NEMRC and compared to the "Vendors Payable" account on the balance sheet. Should the amounts not equal, the Finance Office researches why and based on their findings determines next steps. With that said, more often than not, the report balances to the liability account.

Significant Deficiencies

2025-004: Authorization of General Journal Entries

Recommendation:

We recommend that the Town enact a policy that requires appropriate officials to authorize and review all general journal entries so as not to circumvent the original approval process.

In response to the material weakness, the Finance Office adopted the below policy on 12-23-2024.

Finance Office Journal Entry Review Policy

Through the use of the NEMRC Accounting Software System, journal entries are an automated process from the various modules within NEMRC. The data entry generating the automated entries is performed by the Staff Accountant. Those entries are approved by the Finance Director upon review of supporting documentation; and when applicable, review of online banking. To indicate approval: (1) the transaction is accepted into the General Ledger including report generation; and (2) the electronic supporting document files are initialed by the Finance Director once approved and posted.

At times, journal entries are required to be made directly into the General Ledger. All effort is made to avoid direct entry into the General Ledger. All direct entries are reviewed at each period close and shared with the Town Manager. The Town Manager initials the entries indicating approval.

Response (2025):

- The Finance Office has a "Journal Entry" form in place which is used to capture needs as they occur.
- NEMRC allows for one individual to make an entry and a second to approve the entry thus creating opportunity for review and discussion.
- Generating a before and after report when posting journal entries ensures what occurred is what was anticipated.
- Along with monthly financial reports, a General Ledger batch report is included for the Town Manager's review.

Respectfully submitted,



Barrie L. Rosalinda
Finance Director

Part II

Town Boards, Commissions,
Committees & Departments

Selectboard

Highlights of FY25 included the development and adoption of an updated Animal Control Ordinance with significant dialogue over eight meetings with the public and many drafts written by Police Chief Matthew Romei. The process resulted in a system where dogs could be off leash for certain hours in Huntley Meadow, but on leash and off athletic fields for others. Two kiosks were designed and installed at Huntley Meadow to inform users of the field at key access points.

An updated Procurement Policy was adopted based on a Vermont League of Cities and Towns template that allowed a balance between language needed for federal grants reporting, and a framework for increased discretionary spending by the Town Manager on projects within the purview of the Town. The Gift Policy was amended.

A pair of new propane boilers were installed in Tracy Hall in October in time for the winter heating season. When renovations are complete, they will be supplementary to a heat pump system in keeping with Town goals to reduce fossil fuel use. Research was done regarding the condition and possible replacement costs of the slate roof, the chimney, and the elevator. The Selectboard convened a second session with Doug Sonsala of Studio Nexus to determine next steps for the renovation of Tracy Hall.

FEMA projects were closed out with full reimbursement. Hemlock Road was reopened. DPW received, outfitted, and put into operation a new Freightliner plow truck. Outside contracting for snowplowing was reduced due to successful DPW staff training and ongoing experience in operating snowplows. A strip of crushed stone was added to the edge of Beaver Meadow Road to provide more space for pedestrians in areas that do not have sidewalks.

The Police Department replaced and upgraded the fleet of police cars along with radios and software to establish a six-year rotation. The Police Department is almost fully staffed.

The Selectboard Handbook was completed and posted on the website. This compilation of Vermont Statutes serves as a reference guide for town governance, describing roles and procedures for elected and appointed officials, committees, boards and commissions. It was designed to be an organic document that is updated as statutes change.

An Opioid Fund was established, and presentations were made by Chief Romei and Matt Herbert, EMT to recommend local organizations that support treatment for opioid addiction. This topic intersected with another discussion of the local unhoused population. These challenges extend across town and state lines and are being addressed by coordinated efforts of several Upper Valley towns.

The Selectboard completed the annual evaluation of the Town Manager and found that his performance was satisfactory. They offered a three-year extension of his contract which was accepted.

The Emerald Ash Borer Subcommittee marked infected ash trees among the main commuter arteries of the Town. Winter conditions closed in before arborists were able to start removing dead and diseased ash trees from the right of way.

Mary Layton, Chair

Town Manager

The office of the Town Manager has maintained stability with Brennan Duffy achieving his second anniversary in September and, following a positive performance evaluation, being approved by the Selectboard for a three-year extension of his original contract agreement as Town Manager. He and

Assistant Town Manager, Miranda Bergmeier, continue to oversee Town operations and provide support to the Selectboard and other Town committees and groups. Brita Vallens, Administrative Assistant to the Town Manager’s office and the DPW, began work in March 2025 and has quickly become an integral part of both departments.

As part of the Town’s greater Human Resources efforts, progress has continued over the past year with respect to the retention of Town staff and Department Heads. The DPW is now fully staffed with equipment operators for the first time in several years and the Police Department continues their efforts to recruit a full-time patrol officer to complete that department’s roster. Generally, most departments have achieved stability with staffing and the overall climate and morale has greatly improved.

Highlights of activity over the past year include the revision and approval of the Town’s Animal Control Ordinance. This process involved lengthy public discussions and ultimately developed a more modern and enforceable ordinance to ensure logical rules and public safety for all.

The two large FEMA-funded projects, specifically the Hemlock Road slope stabilization project and the three major culvert replacement projects, have now been completed. These significant FEMA grants are in the process of being closed out. It should be noted that the Town was able to leverage significant outside funding to complete these critical mitigation projects, which will be of significant long-term benefit to the Town.

The ongoing initiative to improve Tracy Hall included progress on the planning front as well as tangible action in the replacement of the building’s antiquated and failing heating system. In October, a modern propane boiler system was installed, which should provide reliable heating for the building for many years to come. Planning is currently underway for a future vision of this public space, as well as for more defined Tracy Hall projects related to energy efficiency upgrades, required repairs, and building improvements.

Another successful public infrastructure project was the completion of more pedestrian friendly road shoulders, signage, and line striping/crosswalk along a section of Beaver Meadow Road. This project, discussed in various iterations over many years, was completed at a minimal cost to the Town and now establishes a safer walking/biking route connecting the Barrett Memorial Playground and the Huntley Meadow Recreation Area with the village center.

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 a 4% penalty and 1% interest per month for the first three months and 1.5% interest thereafter. A tax collection policy outlines the collection process, which includes payment applications, payment plans and tax sale procedures, if necessary.

Brennan Duffy, Town Manager (649-1419, ext.101)

Tax Year Summary for 2024-2025

| | |
|--|-----------------|
| Final Taxes Billed FY25 | \$22,790,382.53 |
| Total Taxes Collected FY25 (& prior years outstanding) | \$22,766,988.40 |

Delinquent Tax Report

Outstanding Delinquent Taxes Per Year (6/30/25 Balance)

| | |
|---|---------------------|
| 2021-22 | \$2,936.05 |
| 2022-23 | \$16,004.71 |
| 2023-24 | \$61,684.86 |
| 2024-25 | <u>\$175,021.55</u> |
| 6/30/2025 Delinquent Tax Balance (All Years) | \$255,647.17 |

Current Delinquent Tax Balance (as of 12/31/25) \$133,043.63

Town Clerk

Fiscal Year 2025 was a year defined by community involvement in our democratic process. We successfully managed three elections, a process made possible by the dedication of more than 40 election volunteers at each event. We extend our deepest gratitude to them all.

The Clerk's office also promoted civic engagement among Norwich's youngest residents.

- In September 2024, the sixth graders at Marion Cross voted on the dog tag color and style. (You may have seen Norwich dogs sporting the winning design – blue paws – this year!) This program also provided me with an opportunity to answer students' burning questions about elections, from "Do I have to tell my friends how I voted?" to "Can I change my vote if I don't like the results?" In September 2025 MCS Library Media Specialist Jillian Van Ells facilitated dog tag voting for all grades, allowing 291 MCS students to cast their votes. Norwich dogs will get to wear purple dog bones in 2026!
- In January, MCS students in grades K-6 created and voted on "I VOTED" stickers for Town Meeting. Many thanks again to Ms. Van Ells, who allowed students to use library time to create and vote for their designs. The feedback was overwhelmingly positive, and the student designs were truly impressive. You can look forward to seeing more student-designed "I VOTED" stickers at upcoming elections.

The Clerk's office is always looking for new ways to interest students (and adults!) in civics—feel free to stop by with any suggestions!

Technology

A major highlight of FY25 was the acquisition of a Bookeye5 V1a scanner, a large-format scanner that can safely support even our oldest and most fragile record books. This new tool allows us to digitize the contents of our vault, with the goal of making many historical items available online.

Our first project was scanning and indexing several hundred maps and surveys into our online land records system. We are proud to announce that all our maps are now available online, via COTT Systems.

We are now focused on scanning and back-indexing all Land Records, with the ambitious goal of digitizing them all the way back to Book 1.

Recordings

From July 1, 2024 to June 30, 2025, the Assistant Clerk recorded 1,144 documents, totaling 2,621 pages. This generated \$31,330 in revenue. Title abstractors and other researchers spent 71.5 hours in our office and made 1,013 copies. Another 1,128 pages of documents were downloaded from our

online land records database. The number of records downloaded online has doubled since FY24, while the total number of records accessed either in person or online has remained steady.

Vital Records

The State notified us of zero births and 12 deaths of Norwich residents in FY25. We issued 19 marriage licenses and created 46 certified copies of vital records. As a reminder, we do not get notified of births and deaths that occur out of state, even if that's just across the river at DHMC.

Licensing

In FY25, the Clerk's office issued 42 hunting and/or fishing licenses. We have registered 40 land postings since January.

From January to November 1, 2025, we licensed 590 dogs (up from 565 in 2024). As a reminder, Vermont law requires dogs over six months of age to be licensed yearly by April 1st. Licensing fees are \$11 for neutered or spayed dogs and \$15 for intact dogs. Late licenses (after April 1st) incur a penalty fee of \$2 for neutered or spayed dogs and \$4 for intact dogs. This coming year, thanks to the adoption of a new Animal Control Ordinance, there is a \$100 fine for any dog not licensed by June 1st, in addition to licensing costs. If this is all news to you, you can find more information about dog licensing on the Town of Norwich website!

Looking Ahead

FY27 is another three election year – after Town Meeting on March 3rd we have the State Primary on August 11th and the General Election on November 3rd. Absentee ballots can be requested by phone, email, online at vote.vermont.gov, or in person at the Clerk's office. Remember that while you can request an absentee ballot for a long list of relatives, we can only hand you YOUR ballot. Other requested ballots will be mailed to the address on file in the Vermont Election Management System. The State will likely mail ballots for the General Election to all registered voters, so now is a great time to make sure your mailing address is correct at vote.vermont.gov.

Please note that the Clerk's office will close to the public at noon on the Monday before every election and will remain closed the Wednesday after the election to complete our reporting to the State. Election results will be emailed to the listserv, posted on the town website, and displayed on the bulletin board outside Tracy Hall.

The Clerk's office is open Monday through Friday, 9 to 4, and we're always happy to answer your pressing questions about everything from land records and licensing to election administration.

Lily Trajman, Town Clerk
Megan Anderson, Assistant Clerk

Board of Abatement

The Board of Abatement for the Town of Norwich is comprised of the Town Treasurer, the Town Clerk, the Board of Listers (3), the Selectboard (5) and the Justices of the Peace (12) for a total of 22 members. The Board of Abatement is authorized under 24 VSA §§ 1533-1537 to conduct hearings on requests for abatement of real and personal property taxes, water, and sewer charges. In Norwich there are no personal property taxes or water/sewer charges to consider. The water system is owned and operated by the Norwich Fire District, a separate municipality. Rules of procedure are adopted

to establish uniform procedures for conducting abatement hearings and to ensure compliance with Vermont's Open Meeting Law.

There were two Board of Abatement meetings during fiscal year 2025 to consider the abatement of delinquent penalty and interest on property taxes paid late of \$2,291.50 and two late-filing penalties for Form HS-122 due to hardship totaling \$2,495.08.

Cheryl A. Lindberg, Chair

Board of Civil Authority

The Board of Civil Authority (BCA) is the municipal body responsible for managing local elections, maintaining the voter checklist, and hearing property tax assessment appeals. The BCA consists of the Town Clerk, the Selectboard, and the Justices of the Peace. Based on its population, Norwich elects 12 Justices of the Peace every two years, on the same cycle as state and federal offices. If tax payers are in disagreement with regard to their property assessment, they must first grieve to the Listers and if still dissatisfied, appeal to the BCA. In the BCA appeal process, the appellant must show convincing evidence. The BCA must consider the testimony, inspect the property, weigh the evidence, decide on the merits of the case, and issue a decision. In calendar year 2025, a reappraisal year, the BCA received 22 appeals. Of these, four were withdrawn, one was determined to be unqualified for appeal, and 17 were heard.

Alix Manny, BCA Chair

Cemetery Commission

The Norwich Cemetery Commission is responsible for the oversight and maintenance of the town's cemeteries, as well as planning for future needs. Responsibilities include routine maintenance such as mowing, tree removal, seasonal cleanup, and minor headstone repairs.

This year, the Commission contracted Cemetery Solutions for lawn care at Hillside Cemetery and engaged John Wight for maintenance at Union Village Cemetery. Fred Smith's Lawn Service has maintained the grounds at Fairview, Beaver Meadow, New Boston, Meeting House, and Waterman Hill cemeteries.

The Commission extends its sincere gratitude to the Beaver Meadow community for their ongoing dedication to the care of Beaver Meadow Cemetery. We also deeply appreciate the contributions of time and monetary donations from community members, which are vital to preserving this historic site. Such community engagement is instrumental in fostering a thriving and supportive community.

In June, the Commission hosted a headstone cleaning workshop at Hillside Cemetery, led by Nicole Vecchi. Several community members participated and learned proper headstone cleaning techniques. They are welcome to continue cleaning headstones as desired. The Cemetery Commission partnered with the Norwich Historical Society this fall to provide historical talks to the community. We look forward to more partnerships like these.

Additionally, the natural burial location is going well now, and we will continue to support this new method of burial.

Lastly, the Commission has dedicated considerable effort to updating and finalizing the Cemetery Bylaws and Rules & Regulations, which will soon be posted on the town's official website.

If you would like more information about the Cemetery Commission, please contact us at:
 norwichcemeterycommission@gmail.com

Cemetery Commisioners Cash Flow Report—FY25

| | | |
|---|----|------------|
| Beginning cash balance - July 1, 2024 | \$ | 49,160.65 |
| Less: 6/30/24 payables | | (9,733.88) |
| | | |
| Plus: Woodworth revenue (+2,692 + 2,692 + 1,562.40) | \$ | 6,946.40 |
| Perpetual Care Fund interest -TOPF | | 4,985.11 |
| Town Appropriation - FY2024 | | 20,000.00 |
| Corner marker revenue (660 + 220 + 440 + 220 + 140 + 220) | | 1,900.00 |
| Total Revenues | \$ | 33,831.51 |
| | | |
| Less: Cemetery Expenses: | | |
| Water Usage | \$ | 365.52 |
| Corner Markers | | 720.00 |
| Headstone cleaning | | - |
| Storm damage tree cleanup | | 2,400.00 |
| Advertising | | 97.20 |
| Mowing | | 35,302.51 |
| Total Expenditures | \$ | 38,885.23 |
| | | |
| Book balance - June 30, 2025 | \$ | 34,373.05 |
| Outstanding checks: Mowing | | 7,268.33 |
| Water bill | | 91.38 |
| Valley News Ad | | - |
| Cash balance - June 30, 2025 | \$ | 41,732.76 |
| | | |
| Certificate of Deposit w/ interest earned at 6/30/2025 | \$ | 14,411.07 |
| Certificate of Deposit w/ interest earned at 6/30/2025 | \$ | 5,623.08 |

Conservation Commission

The commission published articles in the Norwich Times about Agrivoltaics, Biodiversity, and Soil Biodiversity. The commission curated Post Office displays about Hunting Season as a Deer Management Tool, Vernal Pool Species and Significance, Spring Lawn and Field Mowing, and Tick Mitigation Strategies and Tick ID. The commission purchased materials to involve volunteers in annual Spring “Big Night” amphibian migrations to vernal pools. The Emerald Ash Borer Management Subcommittee coordinated removal of two infested, town-owned ash trees at Parcel 5 in January and one high-risk, infested ash at 17 Elm Street in February; raised nearly \$6,000 through a challenge grant from two Norwich families and matching gifts from ~15 Norwich residents to inoculate 16 ash trees on five town properties, and contracted with Strategic Vegetation Management to carry out inoculations in mid- and late July; updated the townwide ash inventory conducted in 2024, using the Rapid Roadside Ash Inventory tool (total now = 1,504 inventoried trees); and drafted a Request for Proposal for removals of priority ash trees, which will be issued to potential contractors in November. The Milton Frye Nature Area Subcommittee planted new grasses and wildflowers in the meadow, obtained a shrub puller to help manage invasive plants, managed wild chervil invading from the Route 5 right-of-way, and deployed new bird houses in the meadow and cleaned out old ones, some of which were used by bluebirds and tree swallows. The Trails Subcommittee maintained the Norwich trail system by routine maintenance like clearing blowdowns, addressed erosion and runoff management on Parcel 5, Bradley Hill, and Powers Trails with other volunteers, and responded to Spring rainfall damage along Upper Ballard trail with the extension of an existing bridge and construction of another.

<https://norwichconservation.org/>
 norwichconservationcommission@gmail.com

Development Review Board

The Development Review Board (DRB) works as a quasi-judicial body hearing applications made under the town's land use regulations. The DRB welcomed alternate member Elissa Close. All regular (7) and two (2) alternate member roles have been filled. In FY25, the DRB reviewed two boundary line adjustments, four conditional use applications, one development envelope application, and three subdivision applications.

Patrick Bradley, Chair

Emergency Management

The Town of Norwich 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 approach includes planning for floods, storms, fires, and hazardous materials releases which have the highest probability of threatening our community.

We encourage individual citizen self-awareness using services such as Vermont Alert, which is the Vermont All-Hazards Alert and Notification web-based portal at <http://www.vtalert.gov/home.aspx>. By signing up for VT Alert, you can receive warnings and emergency information via the web, your cell phone, email and other technologies. Signing up for VT Alert is free. Your information is protected and never shared with anyone else. Stop in and receive a free Family Emergency Preparedness guide produced by VT Emergency Management.

This year, I attended a two-day training course regarding THIRA (Threat & Hazard Identification Recognition Analysis). This course focused on how to identify threats to the security and well-being of town residents.

The Town Manager is, by statute, the Director of Emergency Management. In their absence or position vacancy, the Deputy EMD assumes the role and responsibilities.

*Alexander Northern, Deputy EMD
(802-649-1133); anorthern@norwich.us.vt*

Finance Department

The Finance Department is responsible for all accounting functions for the Town of Norwich, as well as all tax collections. For further detailed information and financial statements, please see the Town audit as well as the proposed budget for specific information, including proposed operational budgets and actual totals for the prior year.

Taxes billed in FY25 amounted to \$22,790,382.53. This amount makes up non-residential education taxes of \$5,273,556.19, homestead education taxes of \$12,138,026.31, county taxes of \$52,892.13, voted exemptions of \$12,445.44, late homestead filing penalty of \$39,798.71, and Town taxes of \$5,273,663.75.

*Barrie Rosalinda, Finance Director
Jonathan DeLaBruere, Finance Assistant*

Fire & EMS Department

The Norwich Fire Department (NFD) has provided fire protection services to the Town of Norwich since 1920. Departmental members are volunteers who live in Norwich and surrounding communities. They selflessly give their time and energy to the department as service to their community. Service statistics and roster information are available upon request.

Our mission: protection of life, property and the environment, while educating the public about fire safety. We prepare for this mission through extensive departmental training and community outreach. We also maintain a fleet of apparatus that enables our quality service provision.

The NFD has provided emergency medical services to the town since 2001. The NFD provides first responder (non-transport) medical coverage through our F.A.S.T. Squad. We are a state licensed EMS agency.

The NFD coordinates fire prevention week activities in the first week of October. We brought this year's fire safety programming to the Norwich Nursery School and the Childcare Center of Norwich.

We are also excited to share the promotion of three of our members, one to Captain and two to Lieutenant. In addition, we have six firefighters (a mixture of new hires and current members) that are enrolled in the Vermont Fire Academy recruit school. We are truly blessed with a great looking roster!

Current Officer Roster

Chief of Department: Alex Northern, 802-649-1133; anorthern@norwich.us.vt

Deputy Chief: Matt Swett; Captains: Peter Griggs, Aaron Lamperti, Erich Friets

Lieutenants: Alex Hoehn & Matt Rojansky; **EMS Head of Service & Training:** Matt Herbert

Fire Warden Annual Report

In Fiscal Year 2025, the Fire Warden's office continued to promote safe burning practices across Norwich. Burn permits are required for any outdoor fire lacking adequate snow cover, with exceptions for campfire rings, solo stoves, and similar enclosed units.

The streamlined permit system remained in place, allowing residents to request permits via text, phone, or online at <https://norwichfire.com/burnpermit>. This efficient system led to increased participation and compliance from the community.

While Norwich did not experience any significant brush fire events, regional fire danger was notably elevated this year due to prolonged dry conditions and multiple statewide Red Flag Warnings. Burn suspensions were necessary at times, and resident cooperation was instrumental in maintaining safety.

The success of this year's fire prevention efforts is credited to community vigilance and strong communication. Residents delayed burns when advised and reached out proactively for guidance, helping the town avoid dangerous situations during high-risk periods.

For any questions or permit requests, I can be reached by text (preferred) or phone at (802) 299-5444, or by email at norwichfirewarden@gmail.com.

Thank you for another safe year. Let's continue prioritizing fire safety as a community.

Alex Hoehn, Fire Warden

Listers Report

According to Vermont State Statutes, the Board of Listers issues Change of Assessment letters, hears and adjudicates grievances, lodges the Grand List, participates in Board of Civil Authority hearings, sits on the Board of Abatement, and meets (usually monthly) to receive correspondence and attend to other matters. The Board of Listers plays an important role in educating the public about the assessment process. The Listers staff their office part-time, which is open to the public on Thursdays from 8:30am to 3:30pm or by appointment.

Town-wide Reappraisal Update

FY25 was an especially busy year with the completion of the State-mandated reappraisal work commenced in FY24 by KRT Reappraisal. After hearing 193 grievances, the Grand List, as of April 1st of 2025 was lodged on August 15, 2025 with the Town Clerk. The Selectboard utilized this information to set the municipal tax rate for the period of July 1, 2025 through June 30, 2026.

A searchable data base is available online for property record cards containing assessment data for every property in Town which can be viewed and printed from the Town's website as follows: <https://norwichvt.patriotproperties.com/default.asp>. In addition, interactive mapping is available on the Listers page as follows: <https://map.nemrc.info/nemrc/maps/a5994f66-7517-11eb-a19f-06765ea3034e/Norwich,%20VT%20-%202020%20Parcel%20map#>

Homestead Declaration – Form HS-122

If you own and occupy your Vermont residence as your primary dwelling on April 1st, you **MUST** file your Homestead Declaration, Form HS-122, with the Vermont Department of Taxes on or before April 15th each year. You cannot extend the HS-122 filing date if you file for an extension of your Vermont income tax return. The penalty for late filing is 4% of the education tax. You can complete and mail the form HS-122 or file online through the website of the Vermont Department of Taxes at: <http://tax.vermont.gov/property-owners/homestead-declaration> . We anticipate that the State website will be open for 2026 Homestead Declaration filing in early February 2026. If you use tax preparation software or a tax professional to file your return, it is imperative that you receive confirmation of a successful filing of the HS-122 from the State. For this reason, the Listers recommend that all Norwich property owners who are required to file a Homestead Declaration do so themselves (preferably online). If you elect to file by mail, it would be prudent to send your HS-122 via certified mail return receipt requested.

General Information

As a function of the reappraisal, the Listers mailed 1,635 Change of Assessment Letters and 161 Current Use Allocation letters. Of the 193 grievances received and adjudicated, 17 were appealed to the Board of Civil Authority (BCA), and 3 appealed the BCA decision to the State.

Cheryl A. Lindberg (Chair), Pamela T. Smith and Ernie Ciccotelli, Listers

2025 Grand List as of 12/31/2025

Breakdown of Grand List (number in category)

| | |
|--|----------------------|
| R-1 Residence with under 6A of Land (843) | \$577,928,050 |
| R-2 Residence with 6A of land or more (514) | 593,134,063 |
| MH Mobile Home with or without land (14) | 2,793,800 |
| S Seasonal (15) | 5,806,700 |
| C Commercial Properties (46) | 48,309,000 |
| CA Commercial Apartments (5) | 6,677,300 |
| UE Utilities Electric (7) | 27,174,100 |
| Farms (2) | 1,869,000 |
| O Other (18) | 9,076,200 |
| M Miscellaneous (116) | <u>37,302,400</u> |
| Total Listed Real Property Value (1580) | 1,310,070,613 |

Comcast (Education Grand List only) (1)837,900

Land Use Appraisal Program (161 parcels, 14,086.4 enrolled acres)

Exempt Value of Property Enrolled 71,348,700

Exemptions by Vote (foregone education tax to be made up by rest of Town)

| | |
|---|---------|
| Veterans (10) (\$30,000 per disabled Veteran by vote) | 300,000 |
| Beaver Meadow Schoolhouse | 249,200 |
| Root District Game Club | 435,000 |

Exemptions by Statute

| | |
|---|------------|
| Veterans (10) (\$10,000 per disabled Veteran by VT Statute) | 100,000 |
| Child Care Center, Inc | 679,200 |
| Montshire Museum of Science | 6,439,100 |
| Norwich Community Collaborative | 327,600 |
| Norwich Historical Society | 1,151,600 |
| Norwich Nursery School | 304,700 |
| The Family Place | 1,027,300 |
| Norwich Fire District (7) | 3,639,400 |
| Norwich Public Library Association | 1,714,200 |
| American Legion Post 8 | 293,700 |
| Religious Organizations (6) | 6,004,800 |
| Willing Hands Enterprise | 849,900 |
| Town, School, State, Federally Owned Parcels (35) | 28,264,900 |

Total Municipal Grand List (x100) 12,376,377

Total Education Grand List (x100) 12,385,129

Common Level of Appraisal as of 12/31/25 100.23%

Coefficient of Dispersion as of 12/31/25 9.86%

Norwich Energy Committee

The Norwich Energy Committee (NEC) charge (approved by the Selectboard 6-27-18):

Make recommendations to the Selectboard regarding Town policy on energy-related matters. The NEC works with residents, businesses, and the Town to promote energy education and awareness, reduce energy consumption, improve the efficiency of energy used, promote renewable energy generation, and reduce greenhouse gas emissions on both an absolute and per capita basis.

In FY25 [July 2024 – June 2025], the NEC focused on outreach and promotions while encouraging households to make an action plan for emissions reductions through weekly listserv posts, printed literature, and outreach events.

Home Weatherization:

- Participated in Efficiency VT's Button Up campaign encouraging residents to take advantage of state and federal incentives for home energy audits and home weatherization projects.
- Coordinated Earth Week Homes Tour in April 2025 and organized the presentation *Home Action Plan: Ask A Neighbor* with Efficiency VT staff.
- Provided leadership and volunteering for our fourth WindowDressers Community Build in September/October 2024. 237 inserts, plus 15 re-wraps, were built. Each insert saves about 8.5 gal/year of heating oil.

Solar:

- Promoted federal rebates from the IRA (Inflation Reduction Act) for residential solar.
- Provided feedback to the Planning Commission on solar siting.

Transportation:

- Facilitated ownership transfer of the EV charging station in the Dan & Whit's parking lot to Dan & Whit's General Store.
- Promoted electric vehicles and bikes during outreach at the Transfer station.

Food Choices and Emissions:

- Continued the *Eat Low & Local* campaign, for household-level action (eat more plant-based food, avoid factory-farmed meat, and reduce food waste) and buying from local farms.

Norwich Outreach:

- Facilitated an energy booth at the Norwich Historical Society Fair presented by VEEP staff.
- Staffed outreach on residential energy actions at the Transfer Station.
- Connected residents with questions to residents who have adopted new clean energy technologies.

The NEC meets regularly on the fourth Tuesday of every month, at 7 pm at Tracy Hall or by Zoom. For more information, contact Erich Rentz norwichenergycommittee@gmail.com 603-667-6093

Erich Rentz, Chair

Norwich Historic Preservation Commission

The Norwich Historic Preservation Commission (NHPC) is a municipal commission that fosters appreciation of the Town's historic landscapes, sites, structures, and people from all cultures. The NHPC champions the preservation and restoration of these places, which are essential to our community's character and sense of place.

The NHPC's major accomplishment, in 2025, as a Certified Local Government (CLG) Grant from the State of Vermont, was officially listing Jones Circle to the National Register of Historic Places. Congratulations to Jones Circle on receiving this important recognition! We are exploring future CLG grant opportunities to further research and document our community.

The NHPC currently has three vacancies. We welcome you to our meetings and seek your participation as a potential commission member so that we may expand our work and impact. For more information about Norwich's National Register districts or other preservation issues we are addressing, see our website: <https://norwichhistory.org/historic-preservation/>.

Jess Phelps, Chair (603-643-3300)

Planning Commission

The Planning Commission is a 7-member volunteer group responsible for maintaining our town plan and zoning regulations. The town plan captures our town's vision for development, energy, land use, transportation, etc. The zoning & subdivision regulations are used by the Development Review Board and our zoning staff to review development proposals. We draft these documents for Selectboard review and approval.

The Planning Commission's most significant accomplishment this past year was the drafting and adoption of a set of revisions to the Norwich Zoning Regulations which:

- Modernizes our regulations and aligns them with current state laws
- Encourages development of a diverse housing stock including simplifying permitting for ADUs and increasing the density bonus for affordable housing
- Allows for specific agriculture uses such as on-farm businesses and open-air markets

Extensive work done by the Solar Siting Subcommittee was put into a broader context with the decision to create an enhanced energy plan. The siting group will create maps and guidelines defining constraints and prime locations for development of renewables. Concurrently, an Energy Plan Working Group including representatives from the Energy Committee and Conservation Commission will update the background data, targets and policies needed for an enhanced plan. This plan will maximize our influence on energy-related decisions in Norwich as we strive to meet important targets.

The Planning Commission decided to include a capital planning element in our town plan to acknowledge and support the long-term financial planning needed for infrastructure such as sidewalks, paths, water & septic, and town buildings and other capital requirements of our planning goals.

Our regional commission TRORC, in accordance with new VT land use laws, held an initial review of proposed Norwich future land use maps, which covered uses such as housing, transportation and renewables generation, and put them in a regional context. We will include this regional perspective in our ongoing planning activities.

We applied for a state municipal planning grant for a village area master planning process.

We began a conversation on short term rental policy driven by changes in the business environment and resident feedback.

The Norwich Planning Commission meets on the second Tuesday of the month. All PC and subcommittee meetings are warned with minutes published. The public is encouraged to participate. Our website contains many useful resources and links.

Jaan Laaspere, Chair

Planning & Zoning Department

The Planning Department, staffed by the Director of Planning and the Planning Assistant, acts as the town liaison for citizen questions about zoning, permitting, and land development issues. Staff administers zoning bylaws under 24 V.S.A. 117 and assists commissions in updating and adopting town plans, land use regulations, and ordinances and provides staff support to the Development Review Board, Planning Commission, Solar Siting Working Group, Affordable Housing Subcommittee, the Historic Preservation Commission, and other short-term subcommittees. In addition, the department maintains the Norwich Geographic Information System (GIS) and the E911 Locatable Address System.

Specific information on zoning and subdivision requirements is listed on the inside back cover of this report. Regulations and permit applications are available at the town website on the Planning and Zoning Department webpage.

Lastly, I want to acknowledge and thank Pamela Mullen for her nineteen years of service to the Town of Norwich.

*Steven True, Director of Planning
Planning Department (649-1419 ext. 4)*

Permits issued by Calendar Year 2020–2025

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Addition/Extension | 17 | 16 | 15 | 14 | 10 | 12 |
| Accessory Dwelling Unit | 4 | 2 | 8 | 2 | 5 | 1 |
| Accessory Use Structure | 27 | 19 | 20 | 29 | 28 | 17 |
| Agricultural Use | 1 | 0 | 0 | 1 | 0 | 0 |
| Appeal | 0 | 0 | 1 | 0 | 0 | 0 |
| Fence | 0 | 1 | 0 | 0 | 0 | 0 |
| Home Based Business | 0 | 0 | 0 | 0 | 0 | 0 |
| Permit Extension | 0 | 4 | 1 | 0 | 0 | 1 |
| Single Family Residence (SFR) | 4 | 5 | 5 | 8 | 4 | 9 |
| Temporary Access | 2 | 0 | 0 | 0 | 1 | 0 |
| Certificate of Compliance | 2 | 0 | 0 | 0 | 0 | 0 |
| Certificate of Occupancy | 2 | 0 | 0 | 0 | 0 | 0 |
| | 57 | 47 | 50 | 54 | 48 | 40 |

| | | | | | | |
|--------------------------------|----|---|---|---|---|----|
| Boundary Line Adjustment | 0 | 1 | 0 | 4 | 0 | 5 |
| Conditional Use Review | 3 | 2 | 2 | 4 | 4 | 3 |
| Development Envelopment Review | 2 | 1 | 1 | 0 | 1 | 1 |
| Planned Unit Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Site Plan Review | 1 | 0 | 0 | 0 | 0 | 0 |
| Subdivision | 6 | 0 | 1 | 1 | 2 | 7 |
| | 12 | 4 | 4 | 9 | 7 | 16 |

Police Department

The Norwich Police Department (NPD) continues to serve the residents of Norwich and its visitors with professionalism, dedication, and a strong commitment to public safety. As a community that welcomes over 2.5 million visitors annually, particularly during peak seasons in late summer and fall, our department remains focused on balancing the needs of residents with increased seasonal activity throughout the Upper Valley.

As with many agencies across New England, NPD continues to navigate staffing challenges. Despite these constraints, we have made meaningful progress this year. The department remains staffed with a Chief, Sergeant, one full-time Patrol Officer, an Administrative Assistant, and two part-time Crossing Guards. While one Patrol Officer position remains unfilled, our officers continue to provide consistent coverage and dependable emergency response. We remain grateful for the support of the Vermont State Police, whose partnership helps ensure uninterrupted service to our community.

Call volume trends remain consistent with prior years. While the overall number of calls has slightly decreased, the complexity and time required for service continues to increase. We are seeing more substance-use-related incidents, mental health concerns, and calls requiring coordination with social service partners. NPD remains committed to connecting individuals with the appropriate resources and responding with care, professionalism, and compassion.

Community engagement continues to be a cornerstone of our work. This year, the department maintained a proactive presence through foot patrols, business checks, directed patrols, and participation in community events. These efforts strengthen trust, improve communication, and help ensure Norwich remains a safe and welcoming place to live and visit.

Several positive initiatives were implemented this year. A medication drop box remains available in the police department lobby, providing residents a safe option for disposing of unused or expired medications. We also continued outreach and education efforts around scam prevention and online safety, recognizing the growing impact of financial crimes in an increasingly connected world. NPD worked closely with Marion Cross School and other community partners to support student and staff safety through ongoing collaboration and communication.

The Norwich Police Department is fortunate to have strong partnerships throughout the community. These relationships allow us to respond more effectively to complex situations and better support those in need. We continue to welcome residents to stop by the department, attend community events, or participate in “Coffee with a Cop” opportunities to ask questions, share concerns, or simply connect.

As we move forward, our focus remains on service, safety, and community trust. The Norwich Police Department is proud to serve this town and remains committed to meeting the evolving needs of the community with integrity and professionalism.

Matthew S. Romei, Chief of Police (Matthew.S.Romei@vermont.gov, 802-648-1460)

Stuart Rogers, Sergeant (Stuart.Rogers@vermont.gov, 802-648-1460)

Michael Rebentisch, Officer (Michael.Rebentisch@vermont.gov, 802-648-1460)

Franny Willette, Administrative Assistant (Frances.Willette@vermont.gov, 802-648-1460)

Police Department Statistics FY25

| | | | |
|---------------------|----|--------------------------------|------------|
| 911 Hangup | 39 | Juvenile Issue | 5 |
| Agency Assist | 64 | Lock Out | 4 |
| Animal Problem | 58 | Mental Health | 10 |
| Assault | 13 | Missing Person | 9 |
| Burglary | 5 | MV Complaint | 30 |
| Burglary Alarm | 38 | Noise | 3 |
| Citizen Assist | 41 | Overdose | 1 |
| Citizen Dispute | 11 | Panic Alarm | 6 |
| Directed Patrol | 66 | Parking Problem | 4 |
| Crash Damage | 35 | Suspicious | 54 |
| Crash Injury | 3 | Special Detail/Public Speaking | 9 |
| Death Investigation | 3 | Theft | 11 |
| Drug Possession | 3 | Threats | 12 |
| Foot Patrol | 5 | Traffic Hazard | 19 |
| Misc. | 41 | Trespassing | 9 |
| Found Property | 9 | Vandalism | 18 |
| Fraud | 8 | Welfare Check | 38 |
| Intoxication | 0 | Traffic Stops | 56 |
| | | Total | 740 |

Public Works Department

The Norwich Department of Public Works (DPW) is responsible for the maintenance of the Town highways, bridges, sidewalks, and buildings, as well as the Town’s recreational and parking areas and the Transfer Station/Recycling Center. We also provide significant support to other Town departments such as the Police, Fire, and Recreation Departments as well as the Norwich Fire District. Chris Kaufman is the Public Works Director, and this report will be an overview of the work performed in FY2025.

The DPW welcomed four new employees to the team in 2025 and is now fully staffed. The department currently includes a part-time administrative assistant, a road foreman/equipment operator and four other full-time equipment operators, all of whom hold CDL licenses. Our senior staff continues to work with our less experienced staff to train them in the operation and maintenance of equipment such as graders, loaders, excavators, tractors, and dump trucks. Our maintenance program continues to assist in the management of our fleet of Freightliner trucks and other road equipment. Our new Freightliner truck arrived in early December, replacing one of the aging trucks in the fleet. These larger

trucks are the backbone of our department, and we remain focused on upgrading the fleet over the next few years.

With the assistance of its State and Federal partners, the DPW successfully completed the Federal Emergency Management Agency (FEMA) projects resulting from the July 2023 storm events. This work included the Hemlock Road slope stabilization and three large culvert replacement projects on Kate Wallace Road, Illsley Road, and Norford Lake Road. The successful completion of these projects required coordinated efforts among our construction, engineering, and inspection partners, whose expertise was essential throughout. We also extend our appreciation to Norwich residents for their patience and cooperation during this work.

This spring, the DPW also completed the Beaver Meadow Road Shoulder Improvement and Culvert Replacement Project. The expanded shoulder provides a safer route for pedestrians along this heavily trafficked roadway.

Highway Department - Projects

The DPW hired a contractor to replace multiple culverts on Turnpike Road and Route 132. These culverts were undersized and required upgrades prior to paving and road upgrade projects planned for the future. The DPW is working on a replacement backlog of undersized culverts and using existing funding resources and state grants to help address these deficiencies.

Highway Department - Operations

The DPW responded to a wide variety of calls including downed trees, roadside dumping, culvert damage/blocking, potholes, and road washouts. Road grading, ditching, culvert replacement/cleanouts, and gravel repair were performed on many gravel roads. Roadside mowing and tree/brush removal were also performed along various roads. Mud season was managed well by DPW staff using a combination of strategic response and application of appropriately sized stone/gravel.

The DPW staff also spent considerable time this year addressing much-needed ditching for reducing storm water impacts to our roadways. These efforts included excavation of debris, cleaning out and replacement of undersized culverts, installation of gravel and/or rock check dams, and seeding/mulching. The DPW used a contractor to provide line striping services to address faded road and crosswalk markings throughout the Town.

The DPW will once again enlist a private contractor to assist with snowplowing efforts to ensure the Town has enough staffing capacity to address snow and ice removal in a timely manner. These critical winter response efforts ensure all school bus routes, local roadways, and sidewalks are cleared and made safe for travel.

Buildings and Grounds Department

The Buildings and Grounds division (B&G) of Public Works is responsible for the maintenance of all Town buildings, properties, and recreation areas. Our B&G technician and custodian collaborate on repair projects and the ongoing maintenance of Tracy Hall throughout the year. The B&G custodian is responsible for readying the building for all public events. During summer months, the B&G technician is responsible for making sure that all of the playing fields are maintained and ready for the many scheduled sports events.

During the past year, the B&G staff completed the following miscellaneous tasks:

- Performed mowing services at the Town Hall, playing fields, and town-owned parks.

- Installed and removed storm windows at Tracy Hall.
- Performed maintenance and lining operations for the athletic fields.
- Performed groundskeeping, tree trimming, fall cleanup, trash removal, and equipment maintenance.

Transfer Station/Recycling Center

The Transfer Station/Recycling Center provides a means for residents to dispose of solid waste and recycle materials in an efficient and cost-effective manner. The station is open on Wednesday and Saturday from 8AM to 5PM. The station also accepts food waste and construction/demolition waste but does not accept tires or used oil. For more information about the station operations, materials accepted, and fees, please visit the Town's website at www.norwich.vt.us under Public Works.

The Transfer Station no longer accepts leaf and yard debris due to the lack of space, resources, and staff necessary to manage this waste as a recycled product. The Town of Norwich currently has an agreement in place with the City of Lebanon to accept yard and leaf debris, which will be actively composted and/or chipped for re-use.

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

*Chris Kaufman, Public Works Director 802-649-2209, ckaufman@norwich.vt.us
 Public Works Staff: Jon MacKinnon, Keith Waterman,
 Yaroslav Frimerman, Derrick Waterbury, Dylan Leonard
 Custodian/Building and Grounds Staff: Ben Trussell, David Furman
 Part-Time Administrative Assistant: Brita Vallens
 Transfer Station Staff: Paul Albee, Jedediah Smith, Roger Fremont*

Recreation Department

At Huntley Meadow, the tennis court restoration project moved forward. The asphalt was excavated and will be removed in the spring of 2026, followed by repaving and painting. Huntley received a new shed that was donated by the Norwich Lions Club. We co-hosted a new series of softball games at Girard Field, with the Norwich Baseball Association. Every month this summer, adults from all over Norwich came to play softball and then enjoy music under the pavilion at our outdoor community potlucks.

Our winter community potlucks were held in Tracy Hall from November through April. The Culinary Kids again contributed to the events.

Monthly bread oven trainings were held at Barrett Memorial Playground. We trained over 20 Upper Valley residents on how to safely use the oven.

There were several collaborative programs this year. Montana State University's women's rugby team hosted a very popular camp. Hanover High School's volleyball and softball teams held clinics. Dartmouth's softball team also held a clinic on the town green, with many young girls in attendance.

This academic year, we reopened our recreation-based after school program. Every day after school, preK and kindergarten children get to play, create and read with our staff.

We also supported our first 6th-8th grade Robotics team, the 'Norwich Octopie'. They performed so well that they were invited to compete in the Vermont State Robotics Championship in December.

Special events in 2025 included the Labor Day road race, four 'Parents Night Out' evenings, Touch-a-Truck, the NorWitchy, Halloween celebrations, a Drama Club performance, a basketball officials training, and an Invasive Species talk with our Windsor Country Forester.

Brie Swenson, Recreation Director

Solid Waste Committee

The Solid Waste Committee (SWC) investigates current practices at the Transfer Station with an emphasis on reducing the volume of material sent to the landfill. The committee assists with implementation and maintenance of the solid waste plan in conjunction with the Town Manager's office, the DPW Director and the Selectboard. A large portion of the committee's work is engagement with the public via education and communication.

The SWC has continued supporting Apparel Impact clothing donation bins placed at two locations in downtown Norwich. Over the last year, community members have donated 63,376 pounds of clothes, shoes and various textiles to this organization, keeping them out of the landfill.

The town has continued its license agreement with Betterbin, the makers of a smartphone-based app which allows users to scan the barcode of their packaging to get real time recycling instructions for the product. The technology is free to users. Norwich has approximately 175 users of this app, who collectively have scanned thousands of products in order to get accurate information on how best to dispose of their waste.

Norwich continues to be one of the most represented towns in the Upper Valley's 3 annual Styrofoam collections. Along with other towns, a total of 15,300 cubic feet (or 9 full 26' moving vans) of Styrofoam were diverted from the landfill and recycled last year.

The SWC coordinated this year's Green Up Day activities in May. 145 Norwich residents filled 150 bags of trash, cleaning 54 miles of town roads.

The SWC posted numerous reminders and updates on the town listserv about events & activities residents could participate in, as well as helpful tips residents could use to reduce their waste footprint.

Andy Scherer, Chair (andymscherer@gmail.com)

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.

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.

During the town's fiscal year, the Trustees invest Cemetery monies not currently in use to maximize earnings for these funds. The Trustees meet as needed to monitor the funds. In 2020, the Trustees

revised their investment policy. A decision was made to support Vermont banks with investments in accordance with the Vermont Statutes, typically requesting investment rates at a minimum of three different institutions to determine the best investment offer.

Cheryl A. Lindberg, Christy James and Douglas Wilberding, Trustees

Part III

Other Agencies &
Organizations

Advance Transit Annual Report

Service and community are at the heart of our work at Advance Transit. Our fare-free bus service is a cornerstone of accessibility, equity, and sustainability in the Upper Valley, ensuring transportation is available to everyone, fostering economic growth, and enhancing social inclusion.

In Norwich, during the period between July 1, 2024 and June 30, 2025, Advance Transit carried 7,031 passengers on its fixed route buses. During this same period, Norwich residents made 240 trips using AT's on-demand paratransit service, ACCESS-AT.

Our service connects people to jobs, education, healthcare, and other essential services, enhancing access and promoting community well-being. Our commitment to sustainability is reflected in our efforts to reduce greenhouse gas emissions, like the introduction of electric buses into our fleet. We remain dedicated to meeting the region's evolving transit needs, recognizing the connections that exist within our communities and our role in strengthening these bonds.

At Advance Transit, we are very grateful to the Town of Norwich for your support!

For more information about our services, please visit www.advancetransit.com or contact our offices at (802) 295-1824 or rideAT@advancetransit.com

Aging in Place, Norwich

Aging in Place, Norwich is a small nonprofit organization aiming to improve the quality of life of elderly residents who choose to live independently.

Transportation: In October of 2024, AIPN welcomed Stephanie Andrus, who finds volunteers to give rides for our elders throughout each month; this is work Bob Pitiger did for many years. We gave 40 rides between Oct. 2024 and Oct. 2025. While the majority were to medical appointments, we also gave seniors rides to grocery and farmer's market shopping, hair appointments and banking needs. Our drivers were: Nancy Osgood, Molly Hausman, Kate Bucci, Dave Lemal, Bob Pitiger, June Hemberger, Kevin Brown, Penelope Predergast, Sue Schilling, Cheryl Lubin, and Stephanie Andrus.

Our seniors very much value this service!

Service Days: Once every 4-6 weeks AIPN runs a "service day" – nominally a Saturday, but the work can be done any day. Beforehand, I call about 27 Norwich elders on my "call list" to see what (nonprofessional) help they might like from a volunteer – stacking wood, making repairs, installing high light bulbs, tending to yards and gardens, moving heavy objects, mending/altering clothes, cleaning out freezers, hanging shelves and pictures, accompanying people on walks or to events, hauling furniture or trash or recycling, making friendly visits, delivering home-cooked meals, or bringing lunch to share with a shut-in.

Usually no more than 12 people ask for help – but the others like getting the call anyway. Then I email the list of requests, without identifying info, to the volunteers on our e-mailing list, who respond if any tasks suit them.

During FY 2025 we held 10 service days during which 51 volunteers, sometimes with help from family members, did 98 tasks for 20 different individuals and couples. Many deep, lasting friendships have grown from these helpful match-ups!

To get help or to volunteer, contact Judy Pond, Service Day Coordinator, Aging in Place, Norwich at (802)649-1420 or judy.pond@comcast.net

The Family Place

As one of 15 Parent Child Centers in Vermont, The Family Place operates a variety of programs designed to promote strong, resilient families and nurturing high-quality early experiences for children. We accomplish this through a variety of impactful opportunities for families including:

- Early childhood care and education
- Home visiting services
- Child developmental screening and support
- Parent education
- Child and family mental health services
- Access to childcare and childcare funding

During FY 2025, The Family Place continued to build out additional parent education and support programs that bring parents/caregivers together to learn about key early childhood development topics such as nutrition, toileting, social skills, trauma and behavior support. With additional class and group offerings, The Family Place saw an 87.5% increase in the number of parents and children from Norwich participating. The Family Place also added staff to expand hours for our Child Care Financial Assistance Program, which helps families apply for childcare subsidies and find quality, affordable childcare options. This resulted in a 71% increase in the number of children receiving this service from Norwich. In addition, Children from Norwich also received home visiting services, therapy, and support from our Child Advocacy Center. This past year, The Family Place once again hosted our annual Gingerbread Festival with a record 1100 visitors joining us at Tracy Hall in Norwich to learn about our programs while enjoying the amazing Gingerbread House display and our community. We were able to partner with Mascoma Bank in Norwich this year as they hosted a special North Pole event for families during the festival. Partnering with our local community to bring families together and share resources improves access to key supports for families in times of need.

The Family Place served 99 Norwich residents last year, including 41 parents/caregivers and 58 children through both on-site and home-based services.

We could not do this vital work without the support of the Norwich community and our community partners. For more information, please view our website at www.FamilyPlaceVT.org or call us at 802-649-3268.

Stephanie Slayton, Executive Director

Good Beginnings of the Upper Valley

As Good Beginnings of the Upper Valley continues in its 39th year of serving Upper Valley families, our mission remains the same as it was when the founding mothers gathered to support those first young families in 1986: *to serve local families with new babies by providing hands-on support, education and community outreach.*

Over the past 12 months, Good Beginnings has served 201 families, 150 of which had in-home volunteers for an average of 12 weeks, for 2-3 hours/week.

We served 677 individuals, 322 children and 79 first-time moms. Our volunteers served over 2490 hours. Our Mud Season Morning of Fun was attended by 115 parents and children each year, for a

time of music, play and crafts. Parents made new friends and connected with other parents. We also provide hundreds of diapers, wipes, infant items such as pack 'n plays and much more.

New this summer, we are offering 3 free group yoga sessions to our moms engaged in our Volunteer In-Home Visitor Program between 6 weeks and approximately 6 months postpartum, with their doctor's approval. Good Beginnings provides volunteers on site to watch the non-mobile infant during the Yoga class. The class, Aligned Beginnings, focuses on the ABCs - Alignment, Breath, and Core Connection. This class and community are one of a mom's first steps in her journey back to exercise.

The prevention focused In-Home Volunteer Visitor Program matches a family of a new baby with a trained volunteer who has also undergone a background check. The volunteer visits for 12 weeks (2-3hrs/week) to offer respite, support and companionship; and to reduce isolation, with potential depression. The volunteer helps in any way possible to relieve exhaustion and stress according to the parents' wishes. Typically, the volunteer provides modeling and guidance around basic infant care. As part of our early literacy focus, a volunteer reads to children, brings free books for babies and their siblings, and encourages parents to read early and often to their children. All volunteers complete a comprehensive training and undergo a background check.

Some families do not request a volunteer and engage exclusively in our Support and Education Program, which provides parent educational materials, children's books, emergency assistance, and emotional support. Both programs serve to mitigate isolation and postpartum depression and enhance family safety.

Greater Upper Valley Solid Waste Management District

The GUVSWMD comprises 10 Upper Valley towns, overseeing a system for proper management of solid and hazardous waste, recyclables, and food scraps. GUV also provides special collection events for bulky and household hazardous waste (HHW), paint, electronics, tires, metal, and fluorescent bulbs as well as offering technical assistance, outreach, and education programs to area residents, businesses, schools, and municipalities.

- GUV held three special collections in West Fairlee, Strafford and Thetford in September 2025. We collected 6 tons of tires, 6.6 tons of electronics, and approximately 5.8 tons of "big" trash. Collection events are open to any resident or business within the district.
- Members of the district recycled approximately 1.5 tons of batteries in 2024. Please recycle your batteries at the Norwich Transfer Station, along with paint, electronics and fluorescent bulbs.
- Vermonters saved 93,809 gallons of paint from the landfill in 2024.
- 197 GUV residents (43 from Norwich) participated in household hazardous waste disposal events in 2025.
- GUV residents participated in three Styrofoam collection events in 2025. Events were sponsored by Sustainable Lebanon/Lebanon Rotary, Mascoma Bank/Hartford Climate Action Steering Team, and Sustainable Hanover/Norwich Solid Waste Committee. Along with other Upper Valley communities, GUV residents helped divert 509 cubic yards of Styrofoam from the landfill.

- 2026 GUV collection event dates will be posted on our website, Facebook page, town listservs, and in local newspapers. Check out our Norwich page on the website for more recycling details <https://www.guvswwmd.org/norwich.html>
- In 2025, Neil Fulton represented Norwich on the GUVSWMD Board of Supervisors. We thank him for his dedication and ongoing support in our work. We also thank Paul, Jed and Roger at the transfer station for their dedication, and the efforts of the Norwich Solid Waste Committee.

For information call Andy Scherer at 802-674-4474, email ascherer@marcvr.org, or visit www.guvswwmd.org.

Green Mountain Economic Development Corporation

Green Mountain Economic Development Corporation (GMEDC) is one of twelve statewide Regional Development Corporations (RDCs), serving a 30-town region in Orange and northern Windsor counties. Our primary function is to develop economic vitality and prosperity consistent with the goals of the communities we serve.

In FY2025, dues from member towns contributed \$18,274 of our annual operating budget of \$391,290. Town dues are assessed at \$0.50/resident, as determined by population data from the VT Department of Health and the U.S. Census Bureau. Further operating revenue comes from business memberships and federal, state, and other funding sources. Your support helps provide client-specific economic development services free of charge and available to municipalities, new entrepreneurs, established and expanding businesses. Services include business development guidance, relocation support, and project development; for requests that are beyond our level of expertise, GMEDC has a ready referral network to meet client needs. Additionally, the RDCs work collectively throughout the legislative session to promote the needs and interests of the business community across the state. GMEDC and our local partners have assisted 80+ businesses and municipalities seeking additional information on economic development activities, local business projects, funding opportunities, legislative action and more.

Thank you for your continued support and partnership. For further information, call us at (802) 295-3710 or visit our website at www.gmedc.com

Erika C. Hoffman-Kiess, Executive Director

Green Up Vermont

Green Up Day was a resounding success because your community joined the statewide clean-up effort. As you can see by the stats graphic the entire State got a wonderful spring cleaning with nearly all our city and town roads covered. Businesses are more successful with clean streetscapes, our real estate more valued, and our healthy way of life cherished. As one of Vermont's favorite traditions, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont, and keep residents civically engaged.

Green Up initiatives are year-round and further our environmental impact with waste reduction programs, additional clean-up efforts, and educational initiatives. We've been able to rally thousands of volunteers for special projects and flood clean-up across the State.

Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, educational resources, contests for kids, and a \$1,000 scholarship. We are also incorporating an innovation challenge fair called greenSTEM in 2026 for students in grades 7-12. Our goal is to engage more students in finding environmental solutions and connect them to community service.

Thank you for supporting this crucial program that takes care of where we all get to live, work and play. Be an Environmental Hero - Donate on Line 23 of the Vermont State Income Tax Form or at www.greenupvermont.org.

2026 Green Up Day is May 2nd. Green Up Vermont is a 501c3 nonprofit.

Headrest

Founded in 1971 by a group of Dartmouth College students, Headrest is a non-profit organization with a mission to support individuals and their families, friends and neighbors experiencing substance use, in crisis, or navigating recovery, by providing effective programs and treatment options to support prevention and long-term recovery. Headrest will never turn anyone away.

For those in recovery, Headrest offers a sober recovery setting to support counseling, meetings, travel, and peer support in a home environment, which builds strong relationships in the community for our clients. We strive to provide each person who requests help the right options to achieve their goals.

For those in crisis, Headrest has operated our own 24/7 crisis support line since 1971, which serves NH and VT. We are the primary call center for the national (988) - Chat & Text. On average, the 24/7 crisis lines service 12,000 callers per year relating to a variety of crises including depression/anxiety, substance use disorder, domestic violence and suicide ideation.

Headrest is in Lebanon, NH and our program and services are available to all NH and VT residents, whether in person or by calling our service lines.

| Headrest services (all communities) | 2024-2025 |
|--|------------------|
| Hotline | 11,986 |
| Chat & Text | 3,195 |
| Sober living clients / Outpatient clients. | 75 |

Generous funding from the town of Norwich helps us meet the increasing demand for services related to substance abuse disorders and mental health crises.

Beverly McCauley, Administration, (603-448-4872)

Norwich Community Nurse, Inc.

The Norwich Community Nurse (NCN) has been in operation for six years. Mary Stevens, APRN (Advanced Practice Registered Nurse), and Norwich resident came on board in March 2025. Mary's service is available to Norwich residents of all ages free of charge. While she can help residents navigate the health care system her service does not take the place of a visiting nurse or health care provider.

This past year there were 170 encounters between the Norwich Community Nurse and residents. An encounter refers to home visits, in-person meetings and phone or email contacts. The Norwich Community Nurse currently has 29 active clients on her list. The median age of clients is 78. Mary helps people remain safely at home by coordinating with the doctor's office, providing medical equipment, and helping with medication management. She can also provide home safety evaluations, advanced directive planning and referrals to other community and social services. These services can help prevent hospitalization or ED visits.

Robin Rice Voigt, RN and board member, presented several information sessions regarding Advance Directives. More will be offered in 2026. Medical equipment is available to Norwich residents by contacting Brenda Haynes at 802-649-1097.

The NCN board greatly appreciates the support shown by the Norwich community. For more information about other services the community nurse provides please visit the website at www.norwichcommunitynurse.org. To contact the NCN call 802-281-2722 or email: norwichnursevt@gmail.com.

Ellen Gnaedinger, DNP, APRN, FNP-BC, Norwich Community Nurse Board President

Norwich Historical Society & Community Center

The Norwich Historical Society cultivates a vibrant sense of place and community through discovering, preserving, and sharing the history of Norwich.

This year's Discover Norwich featured programs about the history of Union Village, a "then & now" tour of Main Street, and a history of Norwich in ten houses. We also collaborated with the Warner Meadows Association to present a program on the history and ecology of Warner Meadows.

The spring House & Garden Tour brought visitors to four stunning locations. Also in the spring was our annual 3rd grade Sheep-to-Shawl field trip. The children always enjoy helping to shear the sheep. The annual fall Antiques Show was our biggest ever, visited by over 450 people. For the first time we offered "Walktober" –a month of hikes and walking tours in October in partnership with the Cemetery Commission, Conservation Commission, Norwich Public Library, the Recreation Department, the Trails Committee, and Warner Meadows Association.

We honored Dan & Whit's 70th birthday with an exhibit and celebration. There has been a general store at the site of Dan & Whit's since 1829 and throughout these years the stores were at the center of the community. Some people say that the store-keepers' degrees were in business administration, political science, public relations, family counseling, public speaking, first aid, and veterinary medicine—all earned within the four walls of the store.

For 70 years, Dan & Whit's has been a vital part of community life in Norwich. When Dan Fraser and Whit Hicks went to work for Merrill's General Store, they delivered goods all over town, learning about their customers and the business.

In 1955 Leon Merrill sold his business to Dan and Whit. Store expansions in the 1963, 1968, and 1972 provided space for over 250,000 items, truly fulfilling the phrase "if we don't have it, you don't need it." The countless small acts of kindness and the impressive "19 Days of Norwich" campaign have endeared this store to all of Norwich.

Chad Finer's portraits, taken in 2006, and Kay McCabe's documentary photographs, taken this summer, capture in this exhibit what we all feel is the heartbeat of the community.

Thank you to the many volunteers who help with school programs, events, caring for the Historical Society's Lewis House and grounds, and especially caring for the historical collections and archives of which we are Norwich's custodians. Thank you to Norwich for supporting the historical society with a town appropriation. With your help we continue to weave together this community's past and present for the future.

Sarah Rooker, Director

Norwich Lions Club

The Norwich Lions Club had a productive year serving our community and supporting those in need through a variety of projects, fundraisers, and service initiatives. Guided by the Lions global mission areas - vision, hearing, hunger, the environment, diabetes, and pediatric cancers - our members worked to make a meaningful impact both locally and beyond.

This year our fundraising efforts included the annual Norwich Fair, an online silent auction, and the holiday Memory Tree, which continue to be well-supported by our community. Thanks to this generosity, the Club awarded \$26,000 in grants to 26 Upper Valley organizations, contributed \$2000 to disaster relief efforts and provided four \$500 scholarships to local students.

Our commitment to vision health remained strong, with vision screenings conducted at local elementary schools and ongoing eyeglass collection for those in need. Members also participated in initiatives addressing hunger, environmental stewardship, and other community needs, reflecting the Lions' motto: We Serve.

The Norwich Lions Club extends heartfelt thanks to all community members and sponsors for their continued support. Together, we're making a difference in the lives of others.

Rosanne Maguire, President

Norwich Public Library

The Norwich Public Library is a 501(c)(3) nonprofit organization, supported by a combination of town funding, Annual Fund donations, grants, and modest fees. We are proud to serve the residents of Norwich and surrounding communities, with 2,038 registered patrons - including 212 children and 123 teens. In FY25, we welcomed 307 new patrons, our highest increase since 2005.

Over the past year, the library circulated more than 64,000 items and offered 330 programs, drawing 5,097 attendees - a 13% increase from the previous year. Support from the Friends of NPL, the Norwich Lions Club, the Norwich Women's Club, and the Vermont Department of Libraries helped us expand digital offerings, enhance children's programming, provide museum passes, and launch our new Memory Café.

The continued success of NPL is made possible through the generosity of Norwich residents, the dedication of our volunteers, and the steadfast commitment of our staff. Their collective efforts ensure the library remains a welcoming, dynamic, and inclusive space for learning, exploration, and community engagement.

If you haven't visited recently, we invite you to stop by and experience firsthand the impact of your support. For more information, please visit www.norwichlibrary.org or call 802-649-1184.

Lucinda H. Walker, Director (802-649-1184; Lucinda.Walker@norwichlibrary.org)

**Norwich Public Library
FY25 Income & Operating Expenses**

| FY25 Income | Budgeted | Actual |
|---------------------------------|------------------|------------------|
| Town Appropriation | 365,000 | 365,000 |
| Annual Fund/Fundraising Events | 100,000 | 107,542 |
| Library income (fees) | 2,200 | 2,944 |
| Grants & Gifts | 23,500 | 35,890 |
| Total Library Income | \$490,700 | \$511,376 |
| | | |
| FY25 Operating Expenses | Budgeted | Actual |
| Personnel/Benefits | 382,552 | 364,976 |
| Administrative costs | 44,400 | 49,926 |
| B&G/Equipment/Maintenance | 27,972 | 35,439 |
| Library Collections/Programming | 25,675 | 25,185 |
| Fundraising | 5,887 | 6,134 |
| Promotion & Planning | 1,300 | 1,621 |
| Staff Development | 1,900 | 1,503 |
| Technology/Internet | 1,014 | 1,921 |
| Total Library Expense | \$490,700 | \$486,705 |

Norwich Women’s Club

The Norwich Women’s Club is a non-profit organization open to all women who have an interest in supporting the Norwich community. Since its beginning in 1907 the Club has promoted the cultural, educational, civic, and charitable aspects of life in Norwich. With over 200 members, the Club touches many in the community through its Scholarship Awards, Community Project Grants, programs, and social activities.

In 2024-2025, the Club funded its scholarship awards and community project grants with two major fundraising activities. First, in October the Club held its annual Nearly New Sale, a quality pre-owned clothing sale, in Tracy Hall, with the help of approximately 100 volunteers. In late winter the Club ran its first-ever and highly successful Annual Appeal. Both of these ventures made it possible for the NWC to award \$26,000 in scholarships to Norwich post-high school learners and \$19,600 in community project grants to proposals benefiting scores of Norwich residents.

During the year the club also hosted three seasonal get-togethers for Norwich women, sponsored two Meet the Candidates forums at the Norwich Inn, hosted a Book and Author Night also at the Norwich Inn and provided a free Concert on the Green in late Spring for all. The 2025 Norwich Citizen of the Year award was presented at that time to Sue Pitiger. The Club continued its design and maintenance of the Triangle Garden at Tracy Hall with the help of a group of volunteers from its membership.

Public Health Council of the Upper Valley

The Public Health Council of the Upper Valley (PHC) is our region’s trusted leader in public health, supporting the people, professionals, and organizations, who together make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents through four key approaches:

1. Collaborative Action with municipalities, health and human services organizations, businesses, and policymakers to develop and implement actionable plans and best practices to address community priorities.
2. Idea and Information Sharing across the region and create opportunities for people to come together and share their experiences and expertise.
3. Support for Underserved People advocating for health equity, sponsor promising programs, and provide additional technical assistance.
4. Unified Priorities: We align the public health priorities of the region to promote collaboration and progress toward shared goals.

PHC is recognized by the State of New Hampshire as one of its regional public health networks and collaborates closely the Vermont Department of Health.

Our work in 2025 included:

- Hosted 6 free flu vaccine clinics providing close to 1,400 vaccines.
- Hosted host 8 learning sessions to address the region's health priorities.
- Supported Upper Valley Food Security Network collective impact efforts.
- Addressed health disparities by bringing together members of underserved communities.
- Completed a Lebanon Region Public Health Needs Assessment.
- Educated local legislators about regional policy concerns.

PHC appreciates the opportunity to serve the residents of Norwich. For visit us at www.uvpublichealth.org, or contact Alice Ely, Executive Director at 602-523-7100.

Southeastern Vermont Community Action (SEVCA)

Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965. Our mission is to empower and partner with individuals and communities to alleviate the hardships of poverty; provide opportunities to thrive; and eliminate the root causes of poverty.

SEVCA has a variety of programs and services to meet this end. They include Head Start, Weatherization, Emergency Home Repair, Family Services (crisis resolution, fuel, utility, housing, and food assistance), Micro-Business Development, Financial Coaching (asset building & financial literacy), Volunteer Income Tax Assistance, a Community Solar program, and a Thrift Store Voucher Program.

SEVCA has served a total of 10 unduplicated households comprised of 12 people in Norwich between Oct 2024 and the end of September 2025. Unduplicated means that some of these households may have received services from more than one of our program areas.

In Norwich, SEVCA's impact in FY2025 included:

- \$1,138 in no-cost weatherization services that reduce household energy costs and make homes healthier and safer.
- \$214 in Emergency heating system repairs and replacements to keep homes heated
- \$307 in fuel & utility assistance to keep people's homes heated and their power on

- 10 Households received assistance preparing their income taxes to take advantage of tax credits, refunds and rebates. With income tax return and credits totaling thousands of dollars.

The combined value of services provided to residents in the Town of Norwich exceeded \$1,659. The figures reported here are for direct client assistance only and do not include the cost of SEVCA providing these services through staffing and operating costs.

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private and town funds allow us to not only maintain but increase and improve service.

We thank the residents of Norwich for their support. While we understand the appropriation amount was larger than the services delivered, it is crucial for us to continue to receive this support to continue our impact across Windham and Windsor County. Needs vary in towns from year to year and as a reference last year we delivered \$20,000 in services to Norwich residents. With funding uncertainty on a State and Federal level we deeply appreciate the continued support by all towns and their residents.

Josh Davis, Executive Director

Two Rivers-Ottawquechee Regional Commission (TRORC)

The Two Rivers-Ottawquechee Regional Commission is your regional planning commission, governed by a Board of Representatives appointed by each of our 30 member towns. We work with you to make the area better today, and to articulate a future vision for a thriving regional economy that enhances the area's outstanding quality of life.

Specifically in Norwich, TRORC assisted the Town with reviewing its zoning and subdivision bylaws, and with zoning administration. Our team provided guidance and technical assistance for the completion of annual reporting related to the Town's American Rescue Plan Act. We provided technical assistance to apply for a grant from the Northern Border Regional Commission for the Grange Hall. TRORC managed to completion a ditching project on Beaver Meadow Road, through a grant from VTrans and helped the Town apply for and manage a "Charge VT" grant to install a level 2 EV charging station at Norwich Senior Housing which is now complete.

We are committed to serving you, and welcome opportunities to assist you in the future.

*Peter G. Gregory, AICP, Executive Director
William B. Emmons III, Chairperson, Pomfret*

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

The Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2024, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Ben Dana and Peter Berger from Fairlee; Lynn Bohi and David Barrell from Hartford; Bill Bridge and Linda Matteson from Thetford; Ted Unkles from Bradford; and openings in Norwich. Current members of New Hampshire are Alice Creagh from Hanover; Ruth Bleyler and Eric Agterberg from Lebanon; Bill Malcolm from Lyme; Carl Schmidt and Edmond Cooley from Orford;

and openings in Piermont. Those with one representative have an opening for a second volunteer. During 2024, Bill Malcolm served as chair. Meetings and events are open to the public.

Upper Valley is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2024, Upper Valley engaged several issues. Projects that were reviewed include a Hanover Special Herbicide Permit, Standard Dredge and Fill Wetlands Permit in Orford, FERC/Wilder Dam Relicensing, NHDES Clean Water State Revolving Loan in Hanover, and Proposed Irving Oil redevelopment.

In 2025, Upper Valley will continue their activities in management, outreach, and learning for the Connecticut River. Upper Valley welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at info@crjc.org.

Upper Valley Trails Alliance

The Upper Valley Trails Alliance is a regional non-profit organization located in Norwich, VT. We advocate for the maintenance, use, and development of trails across the Upper Valley Region.

During the past year (2024-2025) 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 2025 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 encouraged youth and their families to adopt healthy and active lifestyles. Over 300 students participated this year last winter.
- continued the coordination of volunteers to maintain the King Arthur Trail, including clearing blowdowns.
- supported and attended meetings of the Town Trails Committee with staff expertise, consultation and tools.
- worked on trail projects on Ballard Trail, Norwich Nature Area, Gile Mountain, Parcel 5 and others.
- maintained the Rosemary Rieser Trail on Hopson Road. In 2024-25 we replaced 3 bridges on the trail.
- loaned over 50 trail tools in 2024-25 to community volunteers.
- served high school students from Norwich on the Upper Valley High School Trail Corps.

For more information, contact me at russell.hirschler@uvtrails.org or (802) 649-9075 or visit www.uvtrails.org

Russell Hirschler, Executive Director (649-9075)

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH)

As an integral part of our rural healthcare system, Visiting Nurse Association and Hospice for Vermont and New Hampshire (VNH) serves to bridge an otherwise significant gap in the community's continuum of care. Last year, VNH provided over 40,766 visits to 2,428 residents of all ages and at all stages of life throughout 140 communities in Central Vermont and New Hampshire. We deliver skilled nursing, rehabilitation, hospice and other support services at home with proven effectiveness, integrity and compassion. Just as local families have counted on us since 1907, you can count on us today.

Our skilled clinical and support staff provide various levels of care through assessments, hands-on treatment and rehabilitation, as well as educational resources, all with the intent of assisting people in leading a more self-sufficient life. Our patients include those who are frail, elderly and disabled in addition to those with terminal illness, recovering from major surgery or illness, and children with chronic medical needs. They all benefit from receiving the care they need in the familiarity and comfort of home.

VNH provided 825 home visits to 42 residents of Norwich between July 2024 and June 2025. On behalf of the people we serve, thank you for your support.

Martin J. Degen, Chief Financial Officer

White River Council on Aging (Bugbee Senior Center)

White River Council on Aging, also known as Bugbee Senior Center, is a nonprofit located in White River Junction providing services for older adults and their families. We provide Meals on Wheels, community lunches, social services, and enrichment programs with the goal of enhancing the health, well-being, social connections, and independence of older adults.

During our Fiscal Year 2025, 72 Norwich seniors received 1,817 service units of some sort. Services provided to Norwich seniors included:

- **Meals on Wheels:** 9 seniors received 640 home delivered meals
- **Activities:** 56 Norwich seniors attended an event at the Center 858 times, including 20 people enjoying 385 meals at congregate lunch
- **Social Services:** 10 seniors received assistance
- **Volunteers:** With two new volunteers from Norwich this year, 12 older adults filled 283 volunteer jobs.
- **Bugbee Bulletin:** 79 Norwich households receive the monthly Bugbee Bulletin by mail.

All told, it was a growth year at Bugbee, with a grand total of 51,816 recorded service units across all the towns we serve. Program highlights include the Senior Farmers Market Nutrition Program and the second annual Bugbee Games.

Our agency has requested an annual appropriation of \$5,300. This is the same amount requested for many years. We at the Center are extremely grateful to townspeople for their continuing support. All Norwich residents are welcome to visit and participate. We look forward to new opportunities to serve older adults in Norwich. Call 802-295-9068 or visit bugbeecenter.org.

Mark Bradley, Executive Director

Windsor County Mentors

Now in our second half century, Windsor County Mentors continues to create and nurture intensive community- and school-based mentoring partnerships, free of charge, to any child in Windsor County between 5 and 18 who could benefit from a long-term, trusting relationship with an adult in their community.

Mentoring has been researched extensively and strong evidence shows that it offers vulnerable youth opportunities to share experiences with reliable adults and that the mentoring relationship widens their vision of themselves, helping them to become confident contributing members of their community and increasing their social and mental wellbeing. Youth with mentors have:

- Increased high school graduation rates, including higher college enrollment rates
- Enhanced self-esteem and self-confidence
- Improved behavior, both at home and at school
- Stronger relationships with parents, teachers, and peers
- Decreased likelihood of initiating drug and alcohol use

In the past year, WCM served and supported school- and community-based mentorships with children from towns throughout Windsor County including three (3) in Norwich. Collectively, our mentors volunteered thousands of hours to their local communities. Our annual surveys demonstrate the positive effects of mentoring on local families, with 100% of mentors saying they would recommend mentoring to a friend and 100% of mentees reporting that having a mentor has made a difference in their life.

WCM employs regional outreach coordinators around Windsor County, ensuring that we can grant each town the attention it deserves. Financial support from Norwich and other towns helps ensure the well-being of children and their families.

For more information on our mentorships, find us on Facebook, visit our website at www.wcmentors.org, or contact us at ProgramsWC@outlook.com or 802-674-5101. WCM thanks the voters of Norwich for their support for the children of Windsor County.

Matthew Garcia, Executive Director

Women's Information Services (WISE)

Since 1971, WISE has provided crisis advocacy and support for people and communities affected by domestic violence, sexual violence, stalking, and trafficking within 23 towns of the Upper Valley of New Hampshire and Vermont, including the town of Norwich. WISE supports people through the confidential and free 24-hour crisis line, on-site emergency housing and housing advocacy, legal services, safety planning, groups, and in-person advocacy at the WISE Program Center, police stations, courthouses, hospitals, social service agencies, and at Dartmouth College. In FY25 (7/1/24-6/30/25), WISE provided advocacy and other critical support services to a total of 1341 people. All Norwich residents have access to our 24/7 crisis line. Among the advocacy responses sought from WISE, safety planning, crisis counseling, material goods assistance and legal advocacy were the most common. WISE advocates are available every hour, every day at 866-348-WISE, text at 603-836-9472, or chat online at rc.chat/wiseuv.

Youth-In-Action

Youth-in-Action is an organization that connects Hanover High School students to volunteer opportunities in their school, in the Upper Valley, and beyond. YIA is celebrating its 43rd year of service! Students check in blood donors, assemble hygiene kits for the unhoused, bake pies for seniors, sort clothes at LISTEN, paint children's faces at fall events, do trail work, volunteer with the humane society, and much more. YIA's work in Norwich includes the NorWitchy Woods Halloween event, The Family Place's Gingerbread Festival, gleaning and other projects with Willing Hands, and Hoofin' It For Hay at Sweetland Farm. We estimate YIA touches the lives of at least 700 Norwich residents each year. We are very excited to have two ambitious and energetic YIA Student Leadership Committee members (Zinnia Fuld and Grace Healey) focusing the majority of their YIA time organizing and planning events specifically for Norwich organizations this year.

While the community service aspect is valuable to the community, Youth-In-Action also recognizes the life skills that students acquire in the process. Communication, interpersonal skills, problem-solving, work ethic, time management, and leadership are all practiced while participating in community service. Youth-In-Action has always been extremely grateful for the support that the Town of Norwich has shown. We hope to continue this meaningful work for years to come!

Rachel Donegan and Arrany Shaw, Co-Directors

(603-643-3431; racheldonegan@hanovernorwickschools.org; arranyshaw@hanovernorwickschools.org)



Hanover High students face painting and leading craft activities for Hoofin' It For Hay, Sweetland Farm, September 2025





Youth-in-Action at Norwich festivities

Part IV

Norwich Fire District

Norwich Fire District Officers

Elected Officials

| Prudential Committee | Term Expires |
|---|--------------|
| Daniel Officer, <i>Chair</i> | 2029 |
| Alicia Groft | 2027 |
| Zachary Currier | 2028 |
| Cheryl A. Lindberg, <i>Treasurer and Delinquent Tax Collector</i> | 2027 |
| E. Sohler Perry, <i>Clerk</i> | 2027 |
| Priscilla Vincent, <i>Auditor</i> | 2027 |
| Noah Brennan, <i>Moderator</i> | 2027 |

Administration

Michael Tebbetts, *Operations Manager & Certified Water Operator*
Michael Wells, *Certified Water Operator*
Sarah Berkey, *Administrative Coordinator*

The Fire District Administrative office is located at 306 Main Street, Suite #1 Norwich, VT. Office hours are Mondays 9AM - 12PM and Fridays 12 - 4PM, or by appointment. The office is accessible only by stairs. Call 802-649-3474 to make arrangements. A drop-box is located outside the front door for water and tax payments.

Norwich Fire District 2026 Annual Meeting Warning

The Annual Meeting of the Norwich Fire District will be held in the Norwich Town Hall - Multi Purpose Room, 300 Main Street Norwich, VT 05055 on Monday, January 26, 2026 at 7:00 pm to transact the following business:

ARTICLE 1. *To approve the 2025 Annual Meeting Minutes.*

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

ARTICLE 3. *To authorize the Prudential Committee to transfer any fiscal 2025 surplus to the Water Distribution System Reserve Fund.*

ARTICLE 4. *To see if the Fire District will raise and appropriate the amount set forth in the budget proposed by the Prudential Committee.*

ARTICLE 5. *To authorize the Treasurer to collect District taxes and assess statutory penalties and Interest for delinquent taxes.*

ARTICLE 6. *To elect all Fire District officers as may be required by law.*

ARTICLE 7. *To transact any other business that may legally come before this meeting.*

*Prudential Committee of the Norwich Fire District:
Daniel Officer, Chair; Alicia Groft; Zachary Currier*

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 (802) 649-3474 at least 24 hours before the meeting.

The meeting will be held in the Norwich Town Hall - Multi Purpose Room at 300 Main Street, Norwich, Vermont 05055. The informational hearing can also be accessed via Google Meet through this link:

Video call link: <https://meet.google.com/xbi-icax-mqb>

Or dial: (US) +1 252-825-7017

PIN: 119 849 62#

Cheryl Lindberg, Clerk

Norwich Fire District Annual Meeting Minutes – February 3, 2025

Present:

Moderator: Noah Brennan

Prudential Committee (PC): Daniel Officer (Chair), Alicia Groft, Elliot Harik

Treasurer: Cheryl Lindberg

Clerk: Zach Currier

Water Department: Michael Tebbetts

Auditor: Priscilla Vincent

Administrative Coordinator: Sarah Berkey

Members of the Public: Brian Shiner, Jacqueline Allen Online: None

Call to order: The meeting was called to order at 7:04pm by Moderator Noah Brennan.

Article 1: To approve the 2024 Annual Meeting Minutes

Motion was made to approve the 2024 minutes with amendments to correct the use of possessive grammar, spelling of Jonathan Vincent's name and capitalizing position titles. Seconded and approved. Vote passed unanimously.

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

Chair report: Notes were in the packet. Officer gave an overview of the year. Reviewed upcoming projects including the I-91 water main crossing. Costs have changed over the course of the project so looking to borrow more than originally anticipated. Committee is proposing a balanced budget. One line item is the Fire Protection Fee that is still an ongoing discussion. Administrative position was filled as of December 2024. Welcome Sarah.

Auditor report: Priscilla Vincent reviewed and everything was represented fairly.

Treasurer's report: Notes were in the packet. Lindberg noted the surplus from the General Fund that will hopefully be approved to move to cover other projects.

There were no further questions and motion was made to approve the Officers' Reports, seconded. Vote passed unanimously.

Article 3: To authorize the Prudential Committee to transfer any fiscal 2024 surplus to the Water Distribution System fund.

Motion was made to authorize the Prudential Committee to transfer any fiscal 2024 surplus to the Water Distribution System Fund & seconded.

Discussion: Jackie Allen asked for clarification on the surplus amount. Chair clarified the ~\$73k surplus in the General Fund and ~\$2600 in the Water Fund.

Vote passed unanimously.

Article 4: To see if the Fire District will raise and appropriate the amount set forth in the budget proposed by the Prudential Committee

Motion was made to see if the Fire District will raise and appropriate the amount set forth in the budget proposed by Prudential Committee & seconded.

Discussion: Brian Shiner brought up the idea of using the surplus from the General Fund to cover full time administrative help. The current administrative position has just been filled and is already showing a major benefit to the Fire District and Prudential Committee. Officer suggests seeing how the next several months go before adding more administrative support hours. Shiner asked whether unpaid funds can be sent out for collection. Legal involvement could potentially be more efficient than the work the Prudential Committee is currently doing. Harik reviewed some of the formulas that have been proposed by the Prudential Committee and how the problem is not black and white. It is the hope of the Committee that the cost burden is equitably split between the Fire District and the Town. Officer notes that the Fire District negotiating strategy should be reassessed. Using the fire hydrants as collateral is not the desired path forward, but hydrant access for the Fire District could be continued while not allowing Fire Department use for training or non-Fire District use. Allen asks what the Town's stance is regarding the issue. The Town thinks the cost is too high because those outside the Fire District don't benefit from the fire hydrants as much as those inside the Fire District. Lindberg noted that the Town Manager was deputized by the Select Board to negotiate and come to an agreement on cost sharing. Allen asks if the surplus could be used for the I-91 water main project. Lindberg proposed that the tax rate be returned to the 2024 budgeted rate, which would still leave ~\$50k surplus that could be used to cover I-91 water main or other work. Groft clarified that the Administrative Coordinator position was filled late in the year which led to some of the surplus. Berkey noted that the 2025 proposed budget has a decreased tax rate compared to 2024 actual.

Lindberg made a motion to use \$20,750.00 of the 2024 General Fund surplus to offset the tax rate calculation in the General Fund in 2025.

Discussion: Allen asked why offsetting taxes is better than buying down amount borrowed for I-91 crossing. Lindberg discusses how offsetting taxes has direct benefits to the current Fire District members whose taxes were increased during 2024 to offset the expected non-payment of the Fire Protection Fee. Tebbets reviewed the consequence of not doing the I-91 water main work. Vote for the amendment passed with one abstention. Vote to approve the amended budget passed unanimously.

Article 5: To authorize the Treasurer to collect District taxes and assess statutory penalties and Interest for delinquent taxes

Motion was made to authorize the Treasurer to collect District taxes and assess statutory penalties for delinquent taxes & seconded.

Discussion: Harik asked about not naming the delinquent tax payers in the report.

Vote passed approved unanimously.

Article 6: *To see if the voters of the Norwich Fire District will authorize the Prudential Committee to borrow up to an additional \$150,000.00 to fund the replacement of water main running under Interstate I-91 between Upper and Lower Loveland Road*

Motion was made to authorize the Prudential Committee to borrow up to an additional \$150,000 to fund the replacement of water main running under I-91 between Upper and Lower Loveland Rd & seconded.

Discussion: Allen asked if there is harm in reducing the amount proposed. Harik answered there is risk that additional funds are needed and cannot be added. The Prudential Committee can opt to decrease the amount borrowed based on rates.

Vote passed unanimously.

Article 7: *To elect all Fire District Officers as may be required by law*

A motion was made to elect Elliot Harik to the Prudential Committee (3 year term), Priscilla Vincent to Auditor, Cheryl Lindberg to Treasurer, Noah Brennan to Moderator and Zach Currier to Clerk, & seconded. Vote passed unanimously.

Article 8: *To transact any other business that may legally come before this meeting*

Harik brought up that HDPE pipes are commonly used in the water main repairs. This is a major cost savings and at this time there are no studies saying that it is unsafe. Brian Shiner voiced that being forward looking regarding health safety would be advised. Allen suggests continuing to look at other material options for future projects.

Lindberg asked about Trihalomethane levels in the water system. Tebbetts reviews how those levels are tested for multiple times per year and the current levels are well below State recommended levels.

Lindberg gives thanks for all of the meaningful contributions the late Jonathan Vincent gave to the Fire District.

Adjournment:

A motion was made to adjourn the meeting, seconded and approved unanimously.

Meeting was adjourned at 8:22pm

Zach Currier, Clerk

Prudential Committee Report for 2025

Dear Residents of the Norwich Fire District,

We are pleased to share this annual update summarizing the Fire District's operations and financial results for 2025 and our planning for the 2026 year ahead.

Our Water Operators continue to provide premium water quality and excellent customer service. We are fortunate to have a strong and experienced team, with Michael Tebbetts, our Water Operations Manager, and Mike Wells, Water Operator, maintaining daily operations, system reliability, and regulatory compliance.

Sarah Berkey, the Fire District’s Administrative Coordinator, successfully completed her first full year with us, providing organized, reliable support that has improved the overall efficiency of the Fire District.

Water Infrastructure Updates

I-91 Water Main Project

The Fire District continues to advance planning for a critical infrastructure project involving a 500-foot section of ductile-iron water main beneath Interstate 91 near Upper Loveland Road. This section is essential for conveying water from the pump house to the reservoir. This section of ductile-iron water main connects to approximately 400 feet of C900 PVC pipe that was installed in 2013 to replace corroded ductile pipe. Given the known corrosion issues in this area, there is concern that the remaining ductile section under the interstate presents a high-risk, high-cost failure scenario. The recommended solution is to jack-and-bore beneath the interstate, install steel sleeves, and pull through High-Density Polyethylene (HDPE) pipe, which would provide an estimated 100-year useful life.

During 2025, the Fire District devoted significant effort to identifying and attempting to secure necessary easements from relevant properties for this work. We are nearing completion of this phase and anticipate moving into the next stage of the project soon.

Financial Matters

2025 Financial Recap

The final 2025 financial statements are included in the annual report packet.

A key item deserving explanation is the treatment of Fire Protection Revenue within the Water Fund.

The Water Fund has two primary sources of revenue:

- **Water Service Revenue**, funded by water usage payments from Fire District residents
- **Fire Protection Revenue**, traditionally funded by the Town of Norwich (“Town”) and the Fire District’s General Fund

Historically, the Fire District has assumed that roughly 30% of total Water Fund expenditures relate to fire protection costs and has budgeted Fire Protection Revenue to offset those costs. This reflects the reality that a water system is significantly more valuable—and more expensive to maintain—when designed to support fire suppression. Fire hydrants, fire-flow capacity, and fire-suppression-sized pipes add substantial value and cost beyond what would be required to provide drinking water alone. Traditionally, the Fire Protection Revenue has been funded from payments from both the Fire District and the Town, as the Town historically sought to share in the value provided by hydrant access and fire suppression infrastructure and capability.

In 2025, the Water Fund budgeted \$114,900 in total Fire Protection Revenue, split as follows:

- \$52,300 paid by the Town, and
- \$62,600 paid by the Fire District.

The Fire District's portion is funded from the Fire District's General Fund, which is separate from the Water Fund and is supported by taxes paid by all Fire District residents benefiting from Fire Protection. Beginning in 2024, while discussions were ongoing regarding the appropriate level of Fire Protection Revenue to be paid by the Town for access to the system, the Town decided to cease making Fire Protection Revenue payments but continued to use the Fire District's hydrants. During this period of unpaid use, the Fire District believes the Town's Fire Department contributed to a November 2024 water main failure caused by water hammer, resulting in repair costs exceeding \$26,000, which were paid by the Fire District. The Fire District and the Town have not yet reached a definitive conclusion regarding how this situation should be resolved. After continued discussions in 2025 with the Town and the Town's Fire Department regarding a fair and appropriate charge for access to the Fire District's hydrants and fire-suppression-sized water system, the Town ultimately notified the Fire District in June 2025 that it would not make future fire protection payments at this time. The Fire District is currently working with counsel on a proposed letter to the Town in light of the Town's stated position.

As a result, the Town paid \$0 toward Fire Protection Revenue in 2025, rather than the \$52,300 that was included in the 2025 budget. The Town's decision created a significant gap in the Water Fund's revenue. To mostly—but not quite fully—address this shortfall, the Fire District made approximately \$51,000 in additional transfers in 2025 from the General Fund to the Water Fund, recorded within the District Fire Protection Revenue line. As a result, this line appears approximately \$51,000 higher than originally budgeted for 2025. It is important for residents to understand that, the Fire District made these internal transfers to cover cash flow requirements in between billing cycles (e.g. for payroll). It is also important to understand that, going forward, the Fire District is not expecting to receive Fire Protection Revenue from the Town.

2026 Budget Approach and Forward Planning

For the 2026 budget, we adjusted our assumptions to reflect what is now known: the Town will contribute \$0 toward Fire Protection Revenue. The Fire District now bears the full cost of these system requirements, and we are proposing in 2026 to spread those costs between water usage charges and property tax revenue, rather than funding them entirely through property tax revenue transferred from the General Fund and reflected on the District Fire Protection Revenue line in the Water Fund.

As noted above, fire protection-related costs have traditionally been assumed to account for approximately 30% of total Water Fund expenditures. While we believe this 30% benchmark remains a reasonable estimate of the costs associated with maintaining fire suppression capacity within the water system, we are proposing not to budget Fire Protection Revenue at that full amount in 2026. Instead, we are proposing to budget District Fire Protection Revenue at \$73,000, with the remaining share of estimated fire protection-related costs essentially being funded through Water Service Revenue.

Importantly, our budgeting of Fire Protection Revenue at an amount less than that necessary to fully offset the historical cost-allocation benchmark does not suggest that fire protection-related costs have decreased, but rather reflects a proposed change in how those costs are funded.

In the future, it may be appropriate to retitle the District Fire Protection Revenue line to better reflect its new primary purpose as a mechanism for allocating tax-supported revenue to the Water Fund, rather than directly tying it to fire protection.

As it stands in the current budget, we are proposing a modest increase in water usage rates, from \$0.0129 per gallon to \$0.0142 per gallon, while keeping the base fee at \$53 and the minimum usage at 2,975 gallons. This approach was taken deliberately to avoid increasing taxes, since the District Fire Protection Revenue line is funded through the General Fund, which relies on tax revenue from Fire District residents.

Closing

We remain committed to serving the Norwich Fire District with diligence, transparency, and fiscal responsibility. We encourage all residents to attend our meetings, review our materials, and reach out with questions or comments via email.

Thank you for your continued support.

*Respectfully, Daniel Officer (Chair), Alicia Groft, Zachary Currier
Prudential Committee of the Norwich Fire District, January 2026*

Treasurers' Report

The General Fund of the Norwich Fire District ended FY25 with a deficit of (\$32,139). This is the result of the need to transfer more to the Water Fund due to the Town not paying a share of the Fire Protection costs as planned. (See Prudential Committee report for further explanation). The proposed tax revenue for FY26 is slightly below the FY25 tax revenue. A decision on the actual tax rate will occur in early August 2026 when the Fire District grand list is available.

The Water Fund of the Norwich Fire District ended FY25 with a surplus of \$27,519. Metered water revenue was over budget by \$4,400, service revenues were over budget by \$7,047 and fire protection revenue was essentially on budget. This is the result of the General Fund transferring more to the Water Fund to compensate for the annual contribution normally paid by the Town to the Fire District. The Town's contribution did not happen because of a decision by the Town not to continue to use the hydrant system. See the Prudential Committee report for further explanation. Administrative expenditures are over budget mainly because the Water Fund had to write down \$30,330.47 of a receivable from the Town that will not be paid. Otherwise, administrative expenditures would have been \$70,421 or under budget. All other expenditure categories were under or at budget. The proposed budget for FY26 reflects an increase in water rates to be implemented by the Prudential Committee on April 1, 2026. Water revenue needs to cover more of the fixed costs associated with providing potable water and allow for contributions to the Reserve Funds. Lastly, as mentioned above, the General Fund will transfer more to the Water Fund in FY26.

The Water Distribution Reserve Fund was not used during FY25 for the Interstate 91 project due to delays in the project (see Prudential Committee report). The FY25 expenses reflect resolving abutter property negotiations. It is anticipated that the I-91 project will begin again in FY26, with the possibility of using \$152,200 from the Reserve Fund and a loan to complete the project in FY26 or FY27. A modern alarm system for the Reservoir on Dutton Hill is underway (SCADA) with a cost not to exceed \$7,000. The majority of this upgrade will occur in 2026. A contribution to this Reserve Fund of \$50,000 was added during FY25 and interest is earned on the funds. A projected \$50,000 will be added to this Reserve Fund in FY26.

The Water Vehicle/Equipment Reserve Fund was started in FY23 with a \$20,000 contribution. A \$20,000 contribution was added in FY24 and a \$10,000 contribution in FY25. Interest is earned on

the funds. There is a plan to purchase a used truck in FY26 and bids will be available in January 2026. The Fund will have sufficient dollars to purchase the truck.

An Administrative Coordinator was hired in late 2024 and worked all of FY25. The significant duties of the position are processing the payroll and accounts payable, issuing and collecting the quarterly water payments, assisting with the collection of the annual tax payments and serving as a liaison to the public. An Assistant Treasurer willing to learn the duties of the Treasurer roll continues to be a focus. Since the Treasurer is an elected position, an appointment to fill the Assistant Treasurer role needs to be an individual that lives within the Fire District as well.

Cheryl A. Lindberg, Treasurer

Delinquent Tax Report – December 31, 2025

| | Balance Due | |
|----------------------------------|-------------------|------------------|
| Burns, Varda | \$317.96 | |
| Freeman, Matthew | 10.84 | |
| Furch, Jason | 186.76 | - pd in Jan 2026 |
| Haslett, William | 167.37 | |
| Immersion Montessori | 329.39 | - pd in Jan 2026 |
| Katzenjammer Property | 154.51 | - pd in Jan 2026 |
| Marchetti, Daniel/Courtney | 248.95 | |
| Melendy Jr., Terry D. | 117.47 | |
| Sachs, Hannah | 154.16 | |
| Steepleview Lane LLC | 21.18 | |
| Stewart Trust, David | 304.29 | - pd in Jan 2026 |
| Tiny Seeds Village LLC | 88.74 | - pd in Jan 2026 |
| Zeiger, Melissa | <u>1.60</u> | - pd in Jan 2026 |
| Total | \$2,103.22 | |

Cheryl A. Lindberg, Treasurer & Collector of Delinquent Taxes

Fire District Auditor’s Statement

I find that the Norwich Fire District financial accounts appear to be a fair representation of Fire District funds for the year ending December 31, 2025.

Priscilla Vincent, Auditor, January 21, 2026

**Norwich Fire District
Revenue, Expenditure and Budget Reports
All Funds—December 31, 2025**

| | <u>GENERAL FUND</u> | | | <u>WATER FUND</u> | | |
|---------------------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|--------------------------|
| | <u>2025 BUDGET</u> | <u>2025 ACTUAL</u> | <u>2026 PROPOSED</u> | <u>2025 BUDGET</u> | <u>2025 ACTUAL</u> | <u>2026 PROPOSED</u> |
| REVENUES | | | | | | |
| Taxes | \$ 82,000 | \$ 96,028 | \$ 116,420 | \$ - | \$ - | \$ - |
| Metered usage/Services | - | - | - | 280,490 | 291,942 | 300,300 |
| Fire Protection Assessment | - | - | - | 114,900 | 113,483 | - |
| Interest/Penalty | 1,150 | 1,432 | 1,285 | - | 1,398 | - |
| Other Revenue | 21,330 | 22,603 | 650 | 250 | - | - |
| OTHER FINANCING | | | | | | |
| Interfund Transfer | - | - | - | - | - | 73,000 |
| Total Revenues & Financing | \$ 104,480 | \$ 120,063 | \$ 118,355 | \$ 395,640 | \$ 406,823 | \$ 373,300 |
| EXPENDITURES | | | | | | |
| Administrative | 41,880 | 38,719 | 45,355 | 79,078 | 100,751 | 81,156 |
| Operations | 62,600 | 113,483 | 73,000 | 162,482 | 157,119 | 168,064 |
| Maintenance | - | - | - | 36,900 | 4,254 | 36,900 |
| Debt Principal/Interest | - | - | - | 57,180 | 57,180 | 57,180 |
| Reserve Fund Transfers | - | - | - | 60,000 | 60,000 | 30,000 |
| Total Expenditures | \$ 104,480 | \$ 152,202 | \$ 118,355 | \$ 395,640 | \$ 379,304 | \$ 373,300 |
| Surplus / (Deficit) | \$ - | \$ (32,139) | \$ - | \$ - | \$ 27,519 | \$ - |

| | <u>WATER DISTRIBUTION RESERVE FUND</u> | | | <u>VEHICLE/EQUIP RESERVE FUND</u> | | |
|---------------------------------------|--|------------------------|--------------------------|-----------------------------------|------------------------|--------------------------|
| | <u>2025 BUDGET</u> | <u>2025 ACTUAL</u> | <u>2026 PROPOSED</u> | <u>2025 BUDGET</u> | <u>2025 ACTUAL</u> | <u>2026 PROPOSED</u> |
| REVENUES | | | | | | |
| New Water Connection(s) | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ - |
| Interest | 8,000 | 11,034 | 8,000 | 600 | 1,510 | 300 |
| OTHER FINANCING | | | | | | |
| Interfund Transfer | 50,000 | 50,000 | 25,000 | 10,000 | 10,000 | 5,000 |
| Prior-year surplus transfer | - | 52,674 | - | - | - | - |
| Total Revenues & Financing | \$ 58,000 | \$ 114,708 | \$ 33,000 | \$ 10,600 | \$ 11,510 | \$ 5,300 |
| EXPENDITURES | | | | | | |
| Purchase Used Truck | - | - | - | - | - | 50,000 |
| Interstate 91 Project | 140,000 | 2,225 | 152,200 | - | - | - |
| Water Line Replacements | - | - | - | - | - | - |
| SCADA - Reservoir alarm | - | 437 | 6,500 | - | - | - |
| Total Expenditures | \$ 140,000 | \$ 2,662 | \$ 158,700 | \$ - | \$ - | \$ 50,000 |
| Surplus/(Deficit) | (82,000) | 112,046 | (125,700) | 10,600 | 11,510 | (44,700) |
| Beginning Cash | 285,350 | 285,350 | 397,396 | 40,480 | 40,480 | 51,990 |
| Ending Cash | \$ 203,350 | \$ 397,396 | \$ 271,696 | \$ 51,080 | \$ 51,990 | \$ 7,290 |

Part V

Norwich School District

Norwich School District Officers

School Board

| Norwich School District Officers | Term Expires |
|-------------------------------------|--------------|
| Lisa Christie | 2026 |
| Michael Costa, Vice Chair | 2026 |
| Garrett Palm, Chair | 2026 |
| Neil Odell | 2027 |
| Gina des Cognets | 2028 |

School District Treasurer

| | |
|------------------------------|------|
| Cheryl A. Lindberg | 2026 |
|------------------------------|------|

Administration

| | |
|----------------------------|--|
| Robin R. Steiner | Superintendent of Schools |
| Lauren Amrhein | Interim Director of Curriculum & Instruction |
| Teresa Taylor | Business Administrator |
| Rhett Darak | Director of Student Services |
| Cindy Valence | Assistant Director of Student Services |
| Shawn Gonyaw | Principal, Marion W. Cross School |
| Greg Bagnato | Associate Principal, Marion W. Cross School |

Superintendent's Report

As I look back on the start of the 2025-2026 school year, I am filled with immense pride in what we have accomplished together at SAU 70. This annual report is more than just a collection of data and statistics; it is a reflection of our collective dedication to fostering an environment where every student can thrive and grow.

This year, we remained steadfast in our commitment to academic excellence and holistic student support. Together, we reached several significant milestones:

At Hanover High School, the staff have been working throughout the year on professional development focused on Universal Design for Learning (UDL). The work is to help teachers to design learning environments that increase student access to engaging, meaningful learning experiences for all students. The staff has also been working on a plan to develop Diploma Pathways. These are designed to tailor credit requirements to students' college and career aspirations. HHS was accredited once again by NEASC after its decennial visit was completed. Retired teacher Jeannie Kornfeld received the NH Environmental Educator Legacy Award.

In terms of academics, currently, there are over 28 peer tutors working in the Help Hub, which has had 207 visitors during the first semester alone. There will also be a total of 90 Extended Learning Opportunities (ELOs) completed by students at HHS this year alone. Our 11th graders continue to achieve at high levels on assessments in English Language Arts, Math, and Science. 96% of our students scored at or above proficiency in ELA, 79% in Math, and 76% in Science.

Our students continue to excel in sports, music, art, theater, and co-curricular activities. Our sports teams thrive with 901 student-athletes participating. Overall, approximately 75% of our students

participate in sports. Our theater and music programs present throughout the year to enthusiastic audiences.

At the Marion Cross School, we enjoyed a visit from the Vermont Principals Association to explore and appreciate our outdoor classroom work and outdoor education program. Our Pre-K program also earned 5 Star Status! Our PBIS Celebrations, which recognize positive behaviors, continue. Staff members have been analyzing student work this year and have been revamping our report card. The school has reached 100% on-site composting, which is all student-driven. We also completed our third annual Community Read Day around *The Next Scientists*. Finally, our academic data continues to far exceed state averages. In the 2024–25 Vermont Comprehensive Assessment Program (VTCAP), 87% of Marion Cross students in grades 3–6 scored proficient or distinguished in English Language Arts, and 75% did so in mathematics, far above the state averages.

At the Ray School, our Kindergarten students and teachers worked with the folks at VINS to create Woodland Trolls that were displayed throughout VINS's grounds and now reside in the woods at the Ray School. This learning adventure was featured on NH Chronicle. The 4th-grade team continues its collaboration with the World Story Exchange, exploring the natural world around the Ray campus and learning about photography and writing. Students presented to the Hanover School Board about their experiences this fall. Several students worked with Associate Principal Nan Parsons to design a play space and write a grant to purchase and install an adaptive play space for our playground. The new equipment was installed just before the December break and will be accessible this spring! Ray Staff continue to fine-tune and strengthen our MTSS practices to meet the needs of all learners. Our 3rd-5th graders continue to achieve at high levels on the NH State Assessments in English Language Arts, Math, and Science. 81% of our students scored at or above proficiency in ELA, 79% in Math, and 66% in Science.

At Richmond Middle School, staff members worked to establish a new framework for school-wide expectations, which resulted in SPIRIT (Safety, Persistence, Integrity, Respect, Inclusion, and Teamwork). The staff has also been working on the Multi-Tiered System of Supports (MTSS) to formalize tiers of student support to ensure every learner receives what they need. There has also been an expansion of athletics and co-curricular activities. For the first time in school history, Richmond has its own interscholastic athletics program. Our 6th-8th graders continue to achieve at high levels on the NH State Assessments in English Language Arts, Math, and Science. 85% of our students scored at or above proficiency in ELA, 72% in Math, and 68% in Science.

While we celebrate our progress, we are also focused on the work that remains. Our strategic goals for the coming year include: developing a long-range Capital Improvement Plan; implementing a new ELA program from K-5; continuing our work with K-12 groups to align curriculum; continuing to focus on the well-being of our students, Pre-K through 12; and increasing our community engagement. Our district's strength lies in our community. Your advocacy, volunteerism, and support are the catalysts for our success. I invite you to review the details of this report and join us as we continue to build a bright future for every child in SAU 70.

Thank you for your continued trust and partnership.

Robin Steiner, Superintendent

Norwich School Board Annual Report

The one constant that seems to prevail every budget season is the uncertainty we face from ongoing education-related legislation at the State and Federal levels. After lots of debate and disagreement in the spring, H.454, the “Education Transformation Bill,” was signed into law as Act 73 on July 1, 2025. The two primary components of the bill are to establish a new funding formula and to redistrict Vermont’s existing school districts into larger districts. The aim is to fundamentally change the state’s education system by restructuring funding and governance.

As part of the process, a School District Redistricting Task Force was established over the summer with the task of delivering a report to the legislature by December 1, 2025. We were lucky to have two local and very qualified individuals serving on this Task Force – Representative Rebecca Holcombe as one of the Legislative Members and former SAU 70 Superintendent Dr. Jay Badams as one of the Non-Legislative Members. Through a rigorous, data-driven review (including significant public input), the Task Force recommended three specific strategies, including regional shared-service structures, voluntary mergers, and regionally governed high schools, designed to expand student opportunity. The report highlights the urgency to address the cost drivers that have led to statewide financial challenges, but also found no evidence that large-scale, mandated district mergers would lower costs, improve educational outcomes, or expand equity.

While this seems like a measured outcome in the right direction, the near-term risk is that legislators grow frustrated with the lack of immediate cost-cutting progress and move to more draconian measures, which include the implementation of a foundation funding formula to immediately control costs from the top down. Under this structure, every school would get a fixed amount of money from the education fund on a per-student basis. The proposed figures would result in Norwich losing about \$4 million in education funding. This represents over 40% of the Marion Cross (“MCS”) budget and over 20% of our total Education Spending. Obviously, cuts of this magnitude would decimate our schools. Another item exacerbating the State education fund this year is that the State opted to use a \$118 million surplus to “buy down” tax rates last year, meaning those funds are not available this year.

We are not alone with the threats we are facing to our Vermont public education system. The dismantling of the U.S. Department of Education comes with never-ending challenges for many school districts. And our neighbors across the river in New Hampshire are watching several potentially harmful legislative bills move through their legislature, including one of the most concerning for public schools related to Open Enrollment.

We started this budget season by recommending a status quo budget guideline – including a 2026-27 total budget increase 3.0%, exclusive of any labor contract settlements, compared to the 2025-26 budget. This was in the middle of the range of prevailing CPI figures. We recently reached a three-year contract settlement with the Norwich Teachers Association and a two-year contract settlement with the Norwich Education Support Staff, which means increases resulting from those contracts are reflected in the final approved budget.

After initial drafts of the budget came in above the budget guidelines, the Norwich Budget Committee requested that the administration provide a range of alternatives to lower the budget. Alternatives were also needed because the implied tax rate could not be calculated until the end of the budget process, since the State does not provide the Yield, LTW ADM (weighted student count), and CLA until late in the budget process. Our finance administration worked tirelessly to make sure we had the correct ADM figures by the end of the budget process.

The Board is proposing an MCS budget increase of 7.46%, including the latest Teacher and Support contracts. The Regular Education budget – which represents 43% of the overall budget – will increase 6.59%. Total Benefits costs are projected to increase 12.51%. Student enrollment at MCS is projected to be slightly lower at 320 (including Pre-K). MCS teaching staff numbers will be reduced by 1.0 FTE as one section of kindergarten is eliminated because the number of rising Kindergarten students is projected to be smaller next year. A 0.6 FTE Special Education resource is no longer required, as the students requiring this resource will no longer be at MCS, and will be combined with a 0.4 FTE math coach position to maintain a 1.0 FTE position. The 0.4 FTE math coach position started as a grant-funded position a few years ago. After listening to staff and community member comments, the Technology Integrationist position will increase from 0.4 FTE to 0.8 FTE, given the increased demands of technology and internet safety in the classrooms. There is also a one-time expenditure of about \$50,000 related to the initial rollout of the new K-5 ELA program. This is an exciting new district-wide knowledge-building curriculum.

This results in a Homestead Tax Rate that is estimated to be about the same as last year (a decrease of 0.01%). This reflects a \$0.16 cent discount from Act 127. The discount decreases each year for the next 2 years until it goes away completely. Without the discount, the Homestead Tax Rate would have increased approximately 7.96%. This is why we deliberated extensively about increases in the budget. Our Dresden Administration and Board colleagues similarly closely evaluated the Dresden budget and made some difficult cuts prior to approving. This resulted in the Norwich portion of the Dresden assessment increasing by approximately 6.55%.

Given the intense upheaval at the State and Federal level on both sides of the river, the lack of ability to make long-term plans is concerning. The bonds related to the renovation at Hanover High and the building of Richmond Middle School over 20 years ago are retired, and our buildings need improvements. The good news is that a Capital Improvement Committee has been formed.

In closing, there are real problems that need to be solved thoughtfully in ways that preserve local control. I encourage everyone to pay close attention and to contact the leaders of the Senate and House Education Committees with your concerns. As I have concluded each of the past two years, despite all the uncertainty, we are very lucky to have such a great school system that is a direct result of outstanding teachers, Administrators, and supportive Townspeople.

Garrett Palm, Chair

Marion Cross School Principal's Report

Marion Cross School is a nurturing pre-kindergarten through sixth-grade public school that:

- Promotes educational excellence and fosters a lifelong love of learning.
- Empowers all students to realize their intellectual, physical, emotional, creative, and social potential.
- Partners with families and the community to develop responsible local and global citizens who can adapt in a changing world.

I continue to feel fortunate to work with the amazing students, families, and staff at MCS.

Our school is truly a wonderful place for kids to learn and grow. Marion Cross School continues to be a place where students are challenged academically, supported socially and emotionally, and

encouraged to grow as learners, leaders, and citizens. This work is only possible because of the strong partnership we share with our families and the Norwich community.

Educational philosopher John Dewey once wrote, “Education is not preparation for life; education is life itself.” At Marion Cross School, we believe great schools are built through strong relationships and shared responsibility.

Marion Cross School students continue to demonstrate exceptional academic achievement, consistently performing well above statewide averages. On the 2024–25 Vermont Comprehensive Assessment Program (VTCAP), 87% of Marion Cross students in grades 3–6 scored proficient or distinguished in English Language Arts, and 75% did so in mathematics.

Statewide results for ELA proficiency across Vermont ranged from approximately 46% to 61% by grade, while mathematics proficiency ranged from approximately 33% to 48%. In comparison, Marion Cross School students are outliers and outperformed the state average in every tested grade and subject area—often by 20 to 30 percentage points or more.

Local assessment data further reinforces this success. The results of our internal screening tool, i-Ready, for ELA and math show that more than 80% of students are performing at or above grade level in both reading and mathematics, with many exceeding typical annual growth expectations. Early literacy data from the DIBELS (Dynamic Indicators of Basic Early Literacy Skills) assessment also demonstrates strong growth across kindergarten through grade three. Together, these results reflect not only high achievement but meaningful progress for students across the learning continuum.

Learning at Marion Cross School extends well beyond the classroom walls. Outdoor education is alive and thriving, with many classes regularly using the Milton Frye Nature Area as a living classroom. Students engage in hands-on, place-based learning that deepens their understanding of science, builds environmental stewardship, and strengthens connections to nature.

Field trips continue to be an integral part of our curriculum, offering students meaningful opportunities to connect learning to real-world contexts. This year, students traveled to the Vermont State House, explored local beaver ponds, visited Cedar Circle Farm, and engaged with other local sites that enrich learning across subject areas. These experiences foster curiosity and help students see themselves as active participants in their communities.

This year also marked an important milestone in our sustainability efforts. Marion Cross School is now composting 100% of our food waste, reflecting a shared commitment to environmental responsibility. We are excited to begin incorporating our own compost into the MCS gardens as spring arrives, closing the loop between waste reduction, soil health, and hands-on learning for students. These efforts model stewardship in action and align with our broader goal of helping students develop a sense of responsibility for the world around them. We are appreciative of the 5th graders for taking the lead on this project, along with Environmental Educator Chrissy Morley.

This year’s Community Read Day was a highlight for students and staff alike. Students especially enjoyed thinking like scientists during the Marshmallow Challenge, applying creativity, collaboration, and problem-solving skills. Thoughtful discussions followed around favorite scientists featured in our all-school read, *The Next Scientists*. This experience helped students see science as accessible, relevant, and connected to the world around them.

We are pleased to welcome several new staff members to Marion Cross School this year:

- Anna Jickling – Kindergarten Teacher

- Noelle Kronberg – Grade 3 Teacher
- Kim Phoenix – Grade 4 Teacher
- Jennifer Keefe - French Teacher
- Joanne Barnes – Education Assistant
- Devan DeStellano – Education Assistant

Their experience and enthusiasm have already enriched our school community.

School-wide Goals

Goal 1: *Strengthening our Education Support Team Process*

By the end of the 2025–26 school year, Marion Cross School will strengthen its comprehensive system of student support through consistently implemented, data-driven Educational Support Team (EST) processes, ensuring students receive timely and effective academic and behavioral interventions.

This work focuses on improving consistency, strengthening collaboration, and ensuring interventions are measurable and responsive. By refining these systems, we aim to improve student outcomes and ensure equitable access to support all learners.

Goal 2: *Holding Consistent Morning Meetings*

By the end of the 2025–26 school year, Marion Cross School will strengthen its Positive Behavioral Interventions and Supports (PBIS) framework through consistent use of morning meetings to foster belonging, safety, and connection.

Goal 3: *Using Student Work and Data*

By the end of the 2025–26 school year, Marion Cross School will enhance instructional effectiveness by empowering teachers to consistently use student work analysis to inform instruction and improve learning outcomes.

Through regular, structured analysis of student work, teachers identify trends, anticipate misconceptions, and make instructional adjustments. This work strengthens professional collaboration and ensures instruction remains responsive to student needs.

The success of Marion Cross School is deeply connected to the generosity and involvement of the Norwich community. We are grateful for the continued support of the Marion Cross PTO, Friends of Hanover and Norwich Schools, The Frye Fund, The Byrne Foundation, The Norwich Women’s Club, The Lions Club, and many individual families and community members. Great schools thrive when supported by strong communities and a shared belief in the importance of public education.

We encourage all members of the community to stay connected with Marion Cross School. Whether through visiting our website at www.marioncross.org, attending the PTO coffee talks, participating in school board meetings, or subscribing to our weekly school newsletter, there are many ways to stay involved and informed. To receive our newsletter, please email jessicaliddy@hanovernorwichschools.org.

As always, I welcome your feedback, questions, and suggestions. Together, we can ensure that Marion Cross School remains a place where every student has the opportunity to grow, succeed, and reach their fullest potential.

Shawn Gonyaw, Principal

Norwich School District Revenue Budget Report

| NORWICH SCHOOL DISTRICT Proposed Revenue Budget 2026-27 School Year | 2024-25 Adopted | 2024-25 Actual Year End | 2025-26 Adopted | 2025-26 Anticipated Year End | 2026-27 Proposed | \$ Chg | % Chg |
|--|--------------------|-------------------------------|--------------------|------------------------------------|---------------------|-------------|----------|
| GENERAL FUND | | | | | | | |
| Local Revenue | | | | | | | |
| 1311 Tuition from Patron | \$14,118 | \$30,919 | \$35,336 | \$53,004 | \$19,902 | (\$15,434) | -43.7% |
| 1510 Interest Income | 37,000 | 60,951 | 37,000 | 37,000 | 35,000 | (2,000) | -5.4% |
| 1910 Rental of District Property | 20,000 | 13,589 | 20,000 | 15,000 | 15,000 | (5,000) | -25.0% |
| 1980 Refund of Prior Year Exp | - | 15,691 | - | 765 | - | - | n/a |
| 1990 Miscellaneous Income | 1,500 | 16,990 | 1,500 | 100 | 1,000 | (500) | -33.3% |
| <i>subtotal local sources</i> | \$72,618 | \$138,141 | \$93,836 | \$105,869 | \$70,902 | (\$22,934) | -24.4% |
| State Revenue | | | | | | | |
| 3109 Homestead Tax Liability | \$14,389,719 | \$14,389,719 | \$14,873,932 | \$14,873,932 | \$15,874,856 | \$1,000,924 | 6.7% |
| 3114 Vocational Tuition Grant | 60,916 | 60,916 | 61,167 | 61,167 | 60,412 | (755) | -1.2% |
| 3115 Tech Ctr Unerolled Residents | - | 4,432 | - | - | - | - | - |
| 3150 Transportation Aid Grant | 115,000 | 96,760 | 115,000 | 115,000 | 100,000 | (15,000) | -13.0% |
| 3161 ELL Categorical Aid (new FY25) | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0% |
| 3203 Extraordinary Reimb | 85,382 | 186,595 | 24,106 | 25,000 | 25,000 | 894 | 3.7% |
| 3204 Early Essential Education Grant | 65,107 | 65,107 | 65,107 | 59,005 | 70,904 | 5,797 | 8.9% |
| 3220 Census Block Grant (Act 173) | 1,161,785 | 1,161,785 | 1,295,911 | 1,295,911 | 1,450,725 | 154,814 | 11.9% |
| 3308 Tech Ctr Transportation Reimb | - | 10,882 | - | - | - | - | - |
| Other Revenue | | | | | | | |
| 5230 Transfr from Spec Ed Rsv Fund | - | - | - | - | - | - | n/a |
| 5230 Transfr from Bldg Maint Rsv Fund | - | - | - | - | - | - | n/a |
| <i>subtotal state sources</i> | \$15,927,909 | \$16,026,197 | \$16,485,223 | \$16,480,015 | \$17,631,897 | \$1,146,674 | 7.0% |
| GENERAL FUND TOTAL | \$16,000,527 | \$16,164,338 | \$16,579,059 | \$16,585,884 | \$17,702,799 | \$1,123,740 | 6.8% |
| Summary: | | | | | | | |
| Appropriation Total - all Articles both Districts | | | 16,879,059 | | \$18,002,799 | \$1,123,740 | 6.7% |
| from Prior Year Fund Balance | | | 300,000 | | \$300,000 | | |
| from Other Income | | | 1,643,960 | | 1,827,943 | 183,983 | 11.2% |
| <u>Total Revenue & From Fund Balance</u> | | | 1,943,960 | | 2,127,943 | | |
| From District Assessment | | | | | \$15,874,856 | | |
| Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate | | | | | | | |
| Revenue Total | | | 1,943,960 | | 2,127,943 | | |
| less Vocational Grant | | | (61,167) | | (60,412) | | |
| <u>Revenue for Purposes of Calculating "Ed Spending" & Estimated Tax Rate</u> | | | 1,882,793 | | \$2,067,531 | | |
| In accordance with VSA Title 16 § 563 an audit of the 2025-26 accounts of the Norwich School District is being conducted by Plodzick and Sanderson CPA, of Concord, New Hampshire. A copy of the audit will be available for review at the Town Manager's Office, Norwich, Vermont and at the Superintendent's Office, Hanover, New Hampshire, once completed. It can also be found on the SAU70.org website under the Finance Department tab. | | | | | | | |

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | | 2025-26 | 2026-27 | Bgt Chg | |
|-----------------------------|-------|----------------------------|-------------------|-------------------|-------------------|--------------------|------------------------|----------|
| Func | Obj | Proposed Budget 2026-27 | 2024-25 Budget | 2024-25 Actual | Adopted Budget | Proposed Budget | increase (decrease) | % Chg |
| REGULAR EDUCATION | | | | | | | | |
| 1100 | 100 | Salaries--Teacher | 2,322,466 | 2,301,848 | 2,364,483 | 2,479,379 | 114,896 | |
| 1100 | 100 | Salaries--Ed Asst | 29,139 | 32,541 | 0 | 0 | 0 | |
| 1100 | 100 | Substitutes | 22,000 | 70,103 | 72,135 | 74,471 | 2,336 | |
| 1100 | 100 | Tutors & ESL | 149,122 | 103,078 | 136,556 | 88,031 | (48,525) | |
| 1100 | 200 | Payroll Tax & Benefit | 865,525 | 776,495 | 871,133 | 921,050 | 49,917 | |
| 1100 | 300 | Purch Profl & Tech Svcs | 31,105 | 25,543 | 2,060 | 2,100 | 40 | |
| 1100 | 400 | Purch Prop Svcs | 37,050 | 21,861 | 26,019 | 22,950 | (3,069) | |
| 1100 | 5xx | Other Purch Svcs | 0 | 0 | 0 | 0 | 0 | |
| 1100 | 560 | Tuition--GED | 0 | 0 | 0 | 0 | 0 | |
| 1100 | 566 | Tuition--Pre-K | 58,200 | 55,049 | 64,000 | 61,590 | (2,410) | |
| 1100 | 568 | Tuition--Vocational | 27,000 | 60,916 | 0 | 60,412 | 60,412 | |
| 1100 | 500 | Total Purchased Services | 85,200 | 0 | 0 | 0 | 0 | |
| 1100 | 600 | Supplies/Textbooks | 67,635 | 54,320 | 66,960 | 131,569 | 64,609 | |
| 1100 | 700 | Property | 18,200 | 15,886 | 17,400 | 17,660 | 260 | |
| | | <i>Function Total</i> | \$ 3,627,442 | \$ 3,517,639 | \$ 3,620,746 | \$ 3,859,212 | \$ 238,466 | 6.59% |
| TECHNOLOGY | | | | | | | | |
| 1120 | 100 | Salaries | 97,963 | 90,016 | 102,900 | 145,506 | 42,606 | |
| 1120 | 200 | Payroll Tax & Benefit | 24,139 | 21,082 | 27,591 | 36,584 | 8,993 | |
| 1120 | 300 | Purch Profl Tech Svcs | 0 | 0 | 5,000 | 4,250 | (750) | |
| 1120 | 4/500 | Purch Prop Svcs | 1,270 | 0 | 65,261 | 85,664 | 20,403 | |
| 1120 | 600 | Supplies | 36,257 | 25,518 | 1,000 | 900 | (100) | |
| 1120 | 700 | Property | 66,700 | 68,965 | 61,800 | 40,300 | (21,500) | |
| | | <i>Function Total</i> | \$ 226,329 | 205,580 | \$ 263,552 | \$ 313,204 | \$ 49,652 | 18.84% |
| SPECIAL EDUCATION | | | | | | | | |
| 1200 | 100 | Salaries--Teacher | 408,713 | 407,520 | 413,510 | 405,821 | (7,689) | |
| 1200 | 100 | Salaries--Ed Asst/C.Fac. | 203,813 | 233,437 | 279,110 | 311,278 | 32,168 | |
| 1200 | 200 | Payroll Tax & Benefit | 160,579 | 222,884 | 222,950 | 312,716 | 89,766 | |
| 1200 | 300 | Purch Profl & Tech Svcs | 124,200 | 81,379 | 94,250 | 90,955 | (3,295) | |
| 1200 | 400 | Purch Prop Svcs | 84,800 | 117,828 | 81,300 | 88,000 | 6,700 | |
| 1200 | 500 | Other Purch Svcs | 250 | 0 | 250 | 200 | (50) | |
| 1200 | 56x | Tuition | 266,000 | 292,030 | 305,800 | 360,890 | 55,090 | |
| 1200 | 600 | Supplies | 8,050 | 6,819 | 7,850 | 7,720 | (130) | |
| 1200 | 700 | Property | 2,500 | 1,054 | 2,300 | 1,350 | (950) | |
| | | <i>Function Total</i> | \$ 1,258,905 | \$ 1,362,951 | \$ 1,407,320 | \$ 1,578,930 | \$ 171,610 | 12.19% |
| GUIDANCE | | | | | | | | |
| 2120 | 100 | Salaries | 95,256 | 95,256 | 99,615 | 104,189 | 4,574 | |
| 2120 | 200 | Payroll Tax & Benefit | 37,666 | 14,187 | 12,414 | 13,495 | 1,081 | |
| 2120 | 600 | Supplies | 700 | 686 | 500 | 800 | 300 | |
| | | <i>Function Total</i> | \$ 133,622 | \$ 110,128 | \$ 112,529 | \$ 118,484 | \$ 5,955 | 5.29% |
| HEALTH PROGRAM | | | | | | | | |
| 2134 | 100 | Salaries | 80,577 | 79,715 | 81,110 | 92,363 | 11,253 | |
| 2134 | 200 | Payroll Tax & Benefit | 27,880 | 30,244 | 31,383 | 34,789 | 3,406 | |
| 2134 | 300 | Purch Profl & Tech Svcs | 0 | 0 | 0 | 0 | 0 | |
| 2134 | 600 | Supplies | 2,700 | 1,829 | 2,450 | 2,450 | 0 | |
| 2134 | 700 | Property | 500 | 353 | 600 | 2,000 | 1,400 | |
| | | <i>Function Total</i> | \$ 111,657 | \$ 112,140 | \$ 115,543 | \$ 131,602 | \$ 16,059 | 13.90% |
| PRE-EMPLOYMENT COSTS | | | | | | | | |
| 2139 | 300 | Purch Profl & Tech Svcs | 0 | 0 | 0 | 0 | 0 | |

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | 2025-26 | 2026-27 | Bgt Chg | % | |
|-------------------------|-----|----------------------------|-------------------|-------------------|-------------------|--------------------|------------------------|--------|
| Func | Obj | Proposed Budget 2026-27 | 2024-25 Budget | 2024-25 Actual | Adopted Budget | Proposed Budget | increase (decrease) | Chg |
| | | <i>Function Total</i> | 0 | 0 | 0 | 0 | 0 | n/a |
| | | STAFF DEVELOPMENT | | | | | | |
| 2213 | 100 | Salaries | 9,858 | 7,446 | 9,529 | 12,500 | 2,971 | |
| 2213 | 200 | Staff Training Benefits | 75,036 | 68,337 | 75,229 | 93,011 | 17,782 | |
| 2213 | 300 | Purch Prof & Tech Svcs | 0 | 0 | 0 | 0 | 0 | |
| 2213 | 600 | Supplies | 0 | 0 | 0 | 0 | 0 | |
| | | <i>Function Total</i> | \$ 84,894 | \$ 75,783 | \$ 84,758 | \$ 105,511 | \$ 20,753 | 24.49% |
| | | MEDIA (Library) | | | | | | |
| 2221 | 100 | Salaries | 94,755 | 94,755 | 98,964 | 105,856 | 6,892 | |
| 2221 | 200 | P/R Tax and Benefits | 10,502 | 13,807 | 13,854 | 15,301 | 1,447 | |
| 2221 | 600 | Supplies | 14,600 | 12,699 | 11,385 | 11,350 | (35) | |
| 2221 | 700 | Property | 400 | 356 | 400 | 300 | (100) | |
| | | <i>Function Total</i> | \$ 120,257 | \$ 121,616 | \$ 124,603 | \$ 132,807 | \$ 8,204 | 6.58% |

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | | 2025-26 | 2026-27 | Bgt Chg | |
|---|-----|----------------------------|-------------------|-------------------|-------------------|--------------------|------------------------|----------|
| Func | Obj | Proposed Budget 2026-27 | 2024-25 Budget | 2024-25 Actual | Adopted Budget | Proposed Budget | increase (decrease) | % Chg |
| SCHOOL BOARD SERVICES | | | | | | | | |
| 2310 | 100 | Salaries | 6,210 | 5,374 | 6,523 | 4,124 | (2,399) | |
| 2310 | 200 | Payroll Tax & Benefit | 518 | 557 | 553 | 592 | 39 | |
| 2310 | 300 | Purch Prof & Tech Svcs | 36,066 | 30,078 | 32,000 | 37,000 | 5,000 | |
| 2310 | 500 | Other Purch Svcs | 2,000 | 1,080 | 1,000 | 1,000 | 0 | |
| 2310 | 800 | Other Objects | 7,400 | 7,900 | 10,000 | 10,000 | 0 | |
| | | <i>Function Total</i> | \$ 52,194 | \$ 44,989 | \$ 50,076 | \$ 52,716 | \$ 2,640 | 5.27% |
| SCHOOL ADMINISTRATIVE UNIT #70 | | | | | | | | |
| 2320 | 300 | Purch Prof & Tech Svcs | 396,406 | 396,406 | 462,926 | 505,612 | 42,686 | |
| | | <i>Function Total</i> | \$ 396,406 | \$ 396,406 | \$ 462,926 | \$ 505,612 | \$ 42,686 | 9.22% |
| SCHOOL ADMINISTRATION | | | | | | | | |
| 2410 | 110 | Salary--Principal & CSS | 217,862 | 218,225 | 222,220 | 228,887 | 6,667 | |
| 2410 | 11x | Salary--Support | 69,597 | 70,430 | 71,618 | 73,769 | 2,151 | |
| 2410 | 115 | Salary Admin Team | 32,319 | 33,852 | 37,646 | 52,553 | 14,907 | |
| 2410 | 200 | Payroll Tax & Benefit | 249,676 | 265,723 | 273,747 | 281,467 | 7,720 | |
| 2410 | 300 | Purch Prof & Tech Svcs | 12,150 | 7,572 | 10,950 | 5,900 | (5,050) | |
| 2410 | 400 | Purch Prop Svcs | 2,325 | 3,014 | 2,996 | 7,850 | 4,854 | |
| 2410 | 500 | Other Purch Svcs | 10,150 | 7,467 | 7,700 | 0 | (7,700) | |
| 2410 | 600 | Supplies | 10,060 | 10,582 | 3,000 | 4,250 | 1,250 | |
| 2410 | 700 | Property | 500 | 0 | 450 | 450 | 0 | |
| 2410 | 800 | Other Objects | 1,125 | 1,090 | 1,125 | 1,125 | 0 | |
| | | <i>Function Total</i> | \$ 605,764 | \$ 617,955 | \$ 631,452 | \$ 656,251 | \$ 24,799 | 3.93% |
| MAINTENANCE OF PLANT | | | | | | | | |
| 2610 | 100 | Salaries | 0 | 0 | 0 | 0 | 0 | |
| 2610 | 200 | Payroll Tax & Benefit | 0 | 1,217 | 0 | 0 | 0 | |
| 2610 | 400 | Purch Prop Svcs | 121,452 | 124,710 | 104,220 | 100,428 | (3,792) | |
| 2610 | 500 | Other Purch Svcs | 780 | 798 | 780 | 780 | 0 | |
| 2610 | 600 | Supplies | 16,788 | 14,652 | 16,788 | 15,225 | (1,563) | |
| | | <i>Function Total</i> | \$ 139,020 | \$ 141,376 | \$ 121,788 | \$ 116,433 | \$ -5,355 | -4.40% |
| CUSTODIAL SERVICES | | | | | | | | |
| 2620 | 100 | Salaries | 141,512 | 107,971 | 165,524 | 172,024 | 6,500 | |
| 2620 | 200 | P/R Tax and Benefits | 38,977 | 45,676 | 45,148 | 72,325 | 27,177 | |
| 2620 | 400 | Purch Prop Svcs | 46,950 | 47,061 | 46,950 | 49,200 | 2,250 | |
| 2620 | 500 | Other Purch Svcs | 28,340 | 28,687 | 31,556 | 35,000 | 3,444 | |
| 2620 | 600 | Supplies | 119,500 | 109,825 | 123,500 | 112,500 | (11,000) | |
| 2620 | 700 | Property | 3,000 | 2,423 | 3,000 | 3,000 | 0 | |
| | | <i>Function Total</i> | \$ 378,279 | \$ 341,644 | \$ 415,678 | \$ 444,049 | \$ 28,371 | 6.83% |
| GROUNDS MAINTENANCE | | | | | | | | |
| 2630 | 400 | Purch Prop Svcs | 44,750 | 38,859 | 46,300 | 43,550 | (2,750) | |
| 2630 | 600 | Supplies | 750 | 36 | 750 | 750 | 0 | |
| | | <i>Function Total</i> | \$ 45,500 | \$ 38,895 | \$ 47,050 | \$ 44,300 | \$ -2,750 | -5.84% |
| PUPIL TRANSPORTATION | | | | | | | | |
| 2711 | 500 | Other Purch Svcs | 319,800 | 287,586 | 346,150 | 363,457 | 17,307 | |
| 2711 | 600 | Supplies | 47,500 | 26,456 | 47,500 | 40,000 | (7,500) | |
| | | <i>Function Total</i> | \$ 367,300 | \$ 314,042 | \$ 393,650 | \$ 403,457 | \$ 9,807 | 2.49% |
| SPECIAL EDUCATION TRANSPORTATION | | | | | | | | |
| 2722 | 500 | Other Purch Svcs | 51,000 | 18,226 | 32,400 | 29,900 | (2,500) | |
| | | <i>Function Total</i> | \$ 51,000 | \$ 18,226 | \$ 32,400 | \$ 29,900 | \$ -2,500 | 0.0% |
| FIELD TRIPS | | | | | | | | |
| 2725 | 500 | Other Purch Svcs | 32,240 | 20,040 | 24,200 | 15,895 | (8,305) | |
| | | <i>Function Total</i> | \$ 32,240 | \$ 20,040 | \$ 24,200 | \$ 15,895 | \$ -8,305 | -34.32% |

Norwich School District Expenditure Budget Report

| NORWICH SCHOOL DISTRICT | | | | 2025-26 | 2026-27 | Bgt Chg | % | |
|--|-----|--------------------------------|-------------------|-------------------|------------------------------------|---------------------|------------------------|--------------|
| Func | Obj | Proposed Budget 2026-27 | 2024-25 Budget | 2024-25 Actual | Adopted Budget | Proposed Budget | increase (decrease) | % |
| | | | | | | | | Chg |
| | | STUDENT LUNCH SUPPLIES | | | | | | |
| 3100 | 600 | Supplies | 0 | | 0 | 0 | 0 | |
| | | <i>Function Total</i> | \$ - | \$ - | \$ - | \$ - | \$ - | n/a |
| | | SITE IMPROVEMENTS | | | | | | |
| 4200 | 400 | Purch Prop Svcs | 14,000 | 15,527 | 14,000 | 14,000 | 0 | |
| | | <i>Function Total</i> | \$ 14,000 | \$ 15,527 | \$ 14,000 | \$ 14,000 | \$ - | 0.00% |
| | | BUILDING IMPROVEMENTS | | | | | | |
| 4600 | 400 | Purch Prop Svcs | 173,380 | 97,479 | 90,000 | 108,000 | 18,000 | |
| | | <i>Function Total</i> | \$ 173,380 | \$ 97,479 | \$ 90,000 | \$ 108,000 | \$ 18,000 | 20.00% |
| | | DEBT SERVICE | | | | | | |
| 5100 | 800 | Other Objects | 115,646 | 145,242 | 256,809 | 253,514 | (3,295) | |
| | | <i>Function Total</i> | \$ 115,646 | \$ 145,242 | \$ 256,809 | \$ 253,514 | \$ -3,295 | -1.3% |
| | | INTERFUND TRANSFERS OUT | | | | | | |
| 5220 | 900 | Trnsfr to Food Svce Fund | 13,000 | 0 | 5,000 | 5,000 | 0 | |
| 5300 | 930 | Trnsfr to Spec Ed Rsv | 0 | 0 | 0 | | 0 | |
| 5300 | 930 | Trnsfr to Bldg Maint Rsv | 0 | 0 | 0 | | 0 | |
| | | <i>Function Total</i> | \$ 13,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| SCHOOL TOTAL | | | \$ 7,946,835 | \$ 7,697,660 | \$ 8,274,079 | \$ 8,888,877 | \$ 614,798 | 7.43% |
| | | | | | Other Warrant Article(s) #4 | 2,500 | Schoolboard Salaries | |
| Notes: | | | | | Total | \$ 8,891,377 | \$ 617,298 | 7.46% |
| <p>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.</p> <p>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.</p> <p>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.</p> | | | | | | | | |

Part VI

Dresden School District

Dresden School District Officers

School Board

| | Term Expires |
|----------------------------------|--------------|
| Lisa Christie | 2026 |
| Michael Costa | 2026 |
| Renee Sullivan | 2026 |
| Garrett Palm | 2026 |
| Tara Velozo | 2026 |
| Marcela DiBlasi | 2027 |
| Kelly McConnell | 2027 |
| Deborah Bacon Nelson | 2027 |
| Neil Odell | 2027 |
| Gina des Cognets | 2028 |
| Benjamin Keeney, Chair | 2028 |
| Carrie Russell | 2028 |

District Officers

| | |
|---|------|
| Carole Bibeau, Dresden Clerk | 2026 |
| Ryan Flatley, Moderator | 2026 |
| Cheryl A. Lindberg, Treasurer | 2026 |

Dresden Administration

| | |
|----------------------------|--|
| Robin R. Steiner | Superintendent of Schools |
| Lauren Amrhein | Interim Director of Curriculum & Instruction |
| Teresa Taylor | Business Administrator |
| Rhett Darak | Director of Student Services |
| Cindy Valence | Assistant Director of Student Services |
| Julie Stevenson | Principal, Hanover High School |
| Elizabeth Murray | Associate Principal, Hanover High School |
| David Olson | Associate Principal, Hanover High School |
| Anissa Morrison | Interim Principal, Frances C. Richmond Middle School |
| Chelsea Voake | Interim Associate Principal, Frances C. Richmond Middle School |

Warrant for the 2026 Annual Meeting of the Dresden School District

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

The positions noted above are voted on annually. The auditor positions are no longer required as the State of NH requires formal audits to be conducted annually.

ARTICLE 2: Shall the Dresden School District determine and fix the salaries of School District officers as follows: School Board members \$1,000 per member with additional \$300 for School Board Chair; School District Treasurer \$2,777; School District Clerk \$500; and School District Moderator \$300 in accordance with Article V-A of the NH/VT Interstate School Compact,

and further raise and appropriate the amount of Fifteen Thousand, Eight Hundred, Seventy-Seven Dollars (\$15,877) to fund these salaries?

The Dresden School Board recommends this article and appropriation.

All salary amounts are status quo, other than the Treasurer, whose amount is adjusted each year by 2%. This article’s effect on the tax rate is negligible.

ARTICLE 3: Shall the Dresden School District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden-Hanover Service Staff AFSCME, Local #1348, and the Dresden School Board, which calls for the following increases in salaries and benefits:

| Year | Estimated Increase Over status quo budget |
|-----------|--|
| 2026-2027 | \$101,809 |
| 2027-2028 | \$99,100 |
| 2028-2029 | \$92,784 |

and further, shall the district raise and appropriate the sum of One Hundred One Thousand, Eight Hundred Nine Dollars (\$101,809), such sum representing the estimated increase in service staff salaries and benefits for the 2026-27 fiscal year brought about by this collective bargaining agreement? (majority vote required)

The Dresden School Board recommends this article and appropriation.

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for the support staff if this article is defeated is included in the operating budget in Article 4.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all years of the proposed collective bargaining agreement.

The details of the 3-year agreement can be reviewed in Simbli for the January 27, 2026, Dresden School Board Meeting under Business Requiring Discussion. The agreement includes the following language clarifications: timing of step and wage increases to July 1st, appropriate time for wearing shorts on the job, promoting from within and transfers, and posting job position openings in-house 5 days prior to posting externally. There has been an increase in uniform allowances from \$150 per year to \$250 per year. There was a change to years of service regarding longevity, amounting to \$3,500 after 35 years of employment. Insurance cost share changes are as follows: year 1 @ 10% cost of premiums, year 2 @ 12.5% cost of premiums, and year 3 @ 15% cost of premiums. For service staff who waive medical insurance, they will now receive \$3,000/year, compared to prior years of \$1,500. Compensation changes on the base wage rates include 5% for 2026-27, 5% for 2027-28, and 5% for 2028-29. This article will add \$0.025 to the tax rate.

ARTICLE 4: *Shall the Dresden School District raise and appropriate the amount of Thirty-Three Million, Seven Hundred Five Thousand, One Hundred Nine Dollars (\$33,705,109), 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 2026-27 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

The Dresden School Board recommends this article and appropriation.

There are three categories of expenditures in the proposed Dresden budget. The three budget categories are Hanover High School, Richmond Middle School, and District Wide [administrative, support, and debt services]. The Dresden District's base budget expenditures [including Article 2] are planned to increase by \$1,937,530 or 6.10%. Hanover's assessment increase from this article is \$1,461,433, which will add \$0.37 to the Hanover tax rate, with noted reductions of projected fund balance carryforward and revenues.

When combined with all other warrant articles discussed here for Dresden only, the total budget increase is projected to be \$2,039,339 or 6.42%. Hanover's assessment share increase if all articles pass is \$1,532,535 or 7.83%, resulting in a tax rate increase of \$0.39. The Dresden budget was ratified at the Dresden School Board Budget Hearing on January 13, 2026. The most up-to-date details for the 2026-27 proposed budget can be reviewed in the Dresden Budget Documents with Exhibits on the SAU70 District website at www.sau70.org on the Business & Finance Department page under the Budgets section.

ARTICLE 5: *To see if the Dresden School District will vote to ratify acceptance of the following privately donated trust funds for the purpose of providing student awards, and further, to designate the Trustees of the Trust Funds for the Town of Hanover as the trustees to hold the funds in accordance with NH RSA 31:31. (majority vote required):*

William Murphy Lamp of Learning Award Scholarship

Created in 2008 from private donations

Income earned to be used for an annual \$100 "Murph Award" for outstanding achievement in the field of history

Emil Rueb Photography Trust

Created in 2002 from a bequest

Income earned to be used for an annual "Emil Rueb Photography Prize"

Jeremiah Ice Hockey Fund

Created in 1975 from a bequest

"For the benefit of the hockey team with the interest only expended each year"

D.W. Bruce Prize Fund

Created in 1971 from a bequest

Income earned on the gift is to be used for an annual American History Essay Prize

Per NH RSA 31:31 Trust Funds for Districts, these funds require a vote to be legally established and held by the Trustees of the Trust funds. These funds do not have an impact on the tax rate, as they were established through donations, living trusts, wills, etc.

The Dresden School Board recommends this article.

The details of the Funds can be reviewed in Simbli in the December 13, 2025 Dresden School Board Meeting under Item 4.B.

ARTICLE 6: *Petition Article Question: Non-Monetary. JV Hockey Approval. Shall SAU 70, the School District and/or Hanover High School recognize, support, and endorse a privately funded and administered*

boys' and girls' junior varsity hockey team so as to enable and authorize such a team to play interscholastic junior varsity hockey under New Hampshire Interscholastic Athletic Association rules? This obligation would be sustained and open-ended, but does not require the SAU, the School District, or Hanover High School to pay for ice time, equipment, fees, insurance, or any other outlay, nor to field a junior varsity hockey team if a privately funded junior varsity hockey team is not privately mobilized and created?"

At present, Hanover High School does not field a JV Hockey Team. However, there is significant demand in the pipeline for boys and girls high school hockey. There are enough players at present, and for the foreseeable future, to support a boys JV Hockey Team and possibly a girls JV Hockey Team. Understanding that the School District is not yet prepared to support JV Hockey Teams financially, local families are ready, willing, and able to fund and administratively support a JV Hockey Team through private donations and per player fees. However, in order to play against other New Hampshire high schools in the New Hampshire Interscholastic Athletic Association, a privately funded JV Hockey Team would still need to be operated under the auspices and authority of Hanover High School. The proposed warrant article would require SAU 70, the School District and/or Hanover High School to endorse and support such a team, such that it would be able to play other JV Hockey Teams under NHIAA rules. This article is not intended to affect the budget, as the team is intended to be privately funded, supported, insured, organized, and coached, albeit under the final authority of the Hanover High School Principal and/or her designee, which is a requirement of the NHIAA. Players would be required to meet all NHIAA eligibility requirements.

The Dresden School Board does not recommend this article.

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 Hanover High School Auditorium • February 27, 2025

The meeting was held live in the Hanover High School Auditorium and live streamed over JAM and Zoom.

Moderator Tom Csatari called the meeting to order at 7:00 pm on Thursday, February 27, 2025. School Board members present: Antonia Barry, Kimberly Hartmann, Benjamin Keeney, Kelly McConnell, Deborah Nelson, Neil Odell, and Lily Trajman.

Superintendent Jay Badams introduced the school administrators present. This included the Assistant Superintendent, HHS and RMS Principals, and the Director of Information Technology. Kim Hartmann, the Dresden School Board Chair, introduced the Board Members present.

Carey Callaghan from the Hanover Finance Committee, and a number of members of the public, were present.

Moderator Csatari read the meeting warning and reviewed the purpose of the deliberative session. He reviewed the towns and grades covered in the Dresden School District, which is the first interstate school district in the country. This was one of the last laws signed by President John F. Kennedy before his death in 1963. The Dresden School District covers the Richmond Middle School (Hanover students grades 6-8 and Norwich students grades 7-8) and the Hanover High School (Hanover and Norwich students grades 9-12).

The voting phase will take place on Tuesday March 4, 2025 from 7:00 am to 7:00 pm in Tracy Hall for Norwich voters and in the Richmond Middle School Gym for Hanover voters. Absentee ballots are available before the in-person voting date. The warrant has been duly posted 2/6/25 in both Hanover and Norwich by Jamie Teague. There is voting information on the SAU 70 website.

All voting on Warrant Articles 1 through 7 shall be conducted by a secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

Moderator Csatari reviewed the meeting guidelines.

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 the two-year term and an auditor for a one-year term.

The Dresden Clerk noted that the warrant article document has an error on the number of auditor positions (two instead of three). The ballots are correct. The Dresden auditor positions are part of the original Interstate Compact and are no longer required. There is an external auditor; the State of NH requires formal, annual audits. No other comments.

ARTICLE 2: Shall the Dresden School District determine and fix the salaries of School District officers as follows: School Board members \$1,000 per member with additional \$300 for School Board Chair; School District Treasurer \$2,723; School District Clerk \$500; and School District Moderator \$300 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Fifteen Thousand, Eight Hundred, Twenty-Three Dollars (\$15,823) to fund these salaries?

The Dresden School Board recommends this article and appropriation.

Neil Odell reviewed this article. The salary for the Treasurer is increased yearly by 2%. The other salaries are status quo. The impact on taxes is low.

No other comments.

ARTICLE 3: *Shall the Dresden School District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Hanover Support Staff Association and the Dresden School Board, which calls for the following increases in salaries and benefits:*

| Year | Estimated Increase Over status quo budget |
|-----------|--|
| 2025-2026 | \$228,889 |
| 2026-2027 | \$121,142 |
| 2027-2028 | \$119,724 |

and further, shall the District raise and appropriate the sum of Two Hundred Twenty-Eight Thousand, Eight Hundred, Eighty-Nine Dollars (\$228,889), such sum representing the estimated increase in support staff salaries and benefits for the 2025-26 fiscal year brought about by this collective bargaining agreement (majority vote required)?

The Dresden School Board recommends this article and appropriation.

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for the support staff if this article is defeated is included in the operating budget in Article 5.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all years of the proposed collective bargaining agreement.

Ben Keeney reviewed this article, which covers a three year agreement with Hanover Support Staff. This includes Educational Assistants. The minutes of the January 28, 2025 Dresden School Board meeting have details of the agreement. It includes clarifying language about the definition of a grievance, and calculations for leave time. Equalizing compensation over pay periods has been restored. Mentoring parameters have been better defined, and there is a stipend for mentoring. Compensation changes on base wage rates include 10% for 2025-2026, and 4.5% each of the next 2 years after that. This article will result in a 6 cent increase on the projected tax rate in Hanover and 1 cent increase in Norwich.

Carey Callaghan commented on behalf of the Hanover Finance Committee: the committee voted unanimously for this article on January 16, 2025. They felt these increases were fair due to difficulties filling positions, and the work these people do.

No other comments.

ARTICLE 4: *Shall the Dresden School District vote to approve the cost items in the collective bargaining agreement reached between the Hanover-Dresden Service Staff AFSCME, Local #1348, and the Dresden School Board, which calls for the following increases in salaries and benefits:*

| Year | Estimated Increase Over status quo budget |
|-----------|--|
| 2025-2026 | \$97,838 |

and further, shall the District raise and appropriate the sum of Ninety-Seven Thousand, Eight Hundred Thirty-Eight Dollars (\$97,838), such sum representing the estimated increase in service staff salaries and benefits for the 2025-2026 fiscal year brought about by this collective bargaining agreement (majority vote required)?

The Dresden School Board recommends this article and appropriation.

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for service staff if this article is defeated is included in the operating budget in Article 5.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all years of the proposed collective bargaining agreement.

Ben Keeney reviewed this article. This covers a one year agreement with service staff (13 positions) at the RMS and HHS. There is clarifying language about the timing of wage increases, appropriate time to wear shorts on the job, and other issues. Longevity incentive payments and differential pay for second shift have both been increased. The January 28, 2025 meeting minutes have details. The impact of this article is a 3 cent increase on the tax rate in Hanover and ½ cent in Norwich.

Carey Callaghan: noted unanimous support for this by the Hanover Finance Committee. No other comments.

ARTICLE 5: *Shall the Dresden School District raise and appropriate the amount of Thirty-One Million, Two Hundred Thirty-Nine Thousand, Six Hundred Sixty-Eight Dollars (\$31,239,668), 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 2025-26 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

The Dresden School Board recommends this article and appropriation.

Kim Hartmann reviewed this article. The 2025-2026 (FY 26) budget represents a 0.54% increase from last year. Assuming all other warrant articles pass, the expected increase in Dresden expenditures will be 2.34% vs. last year. The three largest factors driving the increase are the following:

- 1) Teachers' contract from last year (4% base wage increase)
- 2) 12.9% increase in health plan premiums
- 3) An increase in the SAU assessment (Norwich, Hanover and Dresden districts pay for parts of this)

The rate of inflation measured in January was 3.7%. The health insurance rate increase is in line with other school districts; it is consistently outpacing the inflation rate.

The increase in the SAU 70 assessment is due to multiple factors:

- 1) Faster than expected filling of open positions
- 2) Pursuit of new revenue opportunities by becoming an administrative services regional hub for other school districts
- 3) A strategic investment in long term capital, including environmental sustainability

Factors positively influencing the budget for FY 26:

There is \$1.26 million in debt retirement from older construction projects. There is a modest dip in the NH Retirement System contribution rate for teachers.

Enrollment: Dresden is projected to enroll 1,060 students next year, with a 17 student gain at HHS, and 5 fewer students at RMS.

Staffing:

RMS asks for 1) a regular Education Assistant to serve as a flexible substitute, and 2) an increase of 0.6 FTE for the English for Speakers of Other Languages program. There is a decrease of 0.2 FTE in the Special Education program. There is a net 1.33 FTE increase for RMS for FY 26.

HHS: net FTE decrease of 0.5 FTE. Request for a 0.2 increase of certified staff, and a 0.7 FTE reduction in other staff. There is a reduction of 1.0 FTE for a Regular Ed Assistant, and 0.34 FTE increase in a Media Assistant.

Revenue: projected lower in FY 26 due to expected reduction in tuition revenue by \$124,000, and sunseting of NH state construction aid (\$143,000) as the construction debt is being retired.

The Dresden net assessment is shared between Hanover and Norwich, and is based on the prior year student enrollment. Last year Norwich had a slightly larger share of students, so Norwich will have a higher proportion of the Dresden assessment for FY 26.

State education funding changes are being proposed in both states this year. Final tax bills for school expenses are subject to change.

The Dresden School Board looks forward to navigating the future ahead in the setting of ever changing public education funding across both states.

Carey Callaghan: The Hanover Finance Committee voted unanimously in support of this article at its meeting January 16, 2025. Without the debt service retirement, spending would have gone up 4.7% and Norwich spending would have gone up more. He noted that those involved in the budgeting process need to be mindful of cost increases in the future. He commended the Board for a well balanced budget process, and for pursuit of education in the district.

Jamie Teague, SAU 70 Business Administrator, by zoom: the average daily membership (ADM) reflects student enrollment from Hanover and Norwich. This is calculated by the State of NH, and drives the yearly assessments. This runs on a 2 year lag. For the FY 26 assessments, the ADM from 2023-24, vetted through the State, was used. There is more information on this in Exhibit 9 in the budget book.

No other comments.

ARTICLE 6: Shall the Dresden School District vote to raise and appropriate the sum of Two Hundred One Thousand, Two Hundred Ninety-One Dollars (\$201,291) for the purpose of funding a middle school athletics program at Frances C. Richmond Middle School for the 2025-2026 fiscal year; said sum representing an appropriation for the creation of a middle school athletics program, plus the hiring of a Middle School Director of Athletics and Co-Curricular Activity Coordination (1 position). Funding for subsequent years may be added to the regular Operating Budget. This is a special warrant article per NH RSA 32:3 VI (d) and RSA 32:7 V. The Dresden School Board recommends this article and appropriation.

Kelly McConnell reviewed this article. At the annual Dresden Board retreat, the establishment of a middle school athletics program was a top priority. A new committee was formed to work on this. This program would be managed in part by the Dresden School District. The committee has representation from the Dresden School Board, RMS, HHS, SAU 70, Hanover Parks and Recreation, and the Norwich Recreation Department. The committee made a recommendation for a pilot program that will include hiring for 1 position of Athletic /Co Curricular director. This position will coordinate middle school sports and other existing after

school activities. This includes coordinating coaching, scheduling, and transportation. The plan is to start with 7th-8th grade winter and spring sports in FY 26, and then add fall sports in FY 27. This article was ratified at the Dresden School board Budget Hearing on January 7, 2025. The effect of this article on projected tax rates is 6 cents in Hanover and 1 cent in Norwich. Kelly wanted to thank all involved on the committee for their work.

Carey Callaghan: The Hanover Finance Committee reviewed this article and took no position on it. There is only expected modest tax relief overall to Hanover residents from a decline in the Hanover Parks and Recreation budget, given that the proposed middle school program is more robust. The proposed program is similar to other communities in NH.

Ben Keeney: He noted that Hanover Parks and Recreation was going to take this program down anyway, and move toward preschool age programs only.

No other comments.

ARTICLE 7: Shall the Dresden School District vote to designate the Trustees of Trust Funds for the Town of Hanover as the trustees to hold the McCarthy-Bean Award Fund in accordance with NH RSA 31:31.

The Dresden School Board recommends this article.

NOTE: NH RSA 31:31- In districts embracing 2 or more towns, the voters of the district need to elect which town’s trustees of trust funds will manage the funds.

Deb Nelson reviewed this article. Bob McCarthy came up with the notion of a democratic school and the Council. Skip Bean served for 28 years as Associate Principal. People came to the Dresden School Board to establish this fund for an award each year in their honor. There is more detail on this award fund from the December 17, 2024 Dresden School Board Meeting, item 5b, on Board Docs. There is a legal need to have people vote on which town will invest funds for this award. The School Board is asking for the funds to be administered in Hanover.

No comments.

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

Mary Hakken-Phillips, NH State Representative from Hanover: she expressed thanks for the work of the school boards. Praised the world class education and fiscally responsible spending.

Kim Hartmann: expressed thanks to Tom Csatari, as this is his last meeting as both Hanover and Dresden Moderator. He has served for about 20 years. His many years of service are much appreciated.

There being no other business, it was moved/seconded to adjourn the meeting. Moderator Csatari adjourned the meeting at 7:38 pm.

Results of Australian Balloting on March 4, 2025

1379 ballots cast

Dresden Article 1 (Election of Officers)

District Auditor (one year):

Moderator: Ryan Flatley 1185Blank 189. Write-in 5

Clerk: Carole E Bibeau 1220 Blank 156 Write-in 3
 Treasurer: Cheryl A Lindberg 1194 Blank 177 Write-in 8
 District Auditor (one year) Blank 1344 Write-in 35
 District Auditor (two years) Blank 1347 Write-in 32
 District Auditor (three years) Blank 1357 Write-in 22

| | | | |
|--|--------|--|-----------|
| Article 2 (District Officer salaries) | | | |
| Yes 1028 | No 126 | | Blank 225 |
| Article 3 (Support Staff salaries and benefits) | | | |
| Yes 1074 | No 278 | | Blank 27 |
| Article 4 (Service Staff salaries and benefits) | | | |
| Yes 1099 | No 248 | | Blank 32 |
| Article 5 (District budget) | | | |
| Yes 1049 | No 306 | | Blank 24 |
| Article 6 (Middle school sports/co curricular program) | | | |
| Yes 924 | No 422 | | Blank 33 |
| Article 7 (Trustees for award fund) | | | |
| Yes 1193 | No 129 | | Blank 57 |

I hereby certify this to be a true and accurate report of the proceedings of the meeting of February 27, 2025 and the results of the voting held March 4, 2025.

Carole E. Bibeau Dresden School Clerk

Dresden School Board Annual Report

As I reach seven years of service as a member of our school board, I have witnessed many changes in a fairly short time. Budgets have come and gone, policies are regularly changing with ongoing (and seemingly endless) challenges at the federal and state(s) levels, and we’ve had significant changes in personnel as colleagues and friends retire, challenge themselves with new roles and opportunities, move on, or undergo personal changes themselves. As always, it is an exhilarating and nerve-wracking whirlwind to be on our school boards in these times. I am not immune to these shifts; after chairing the Hanover School Board for four years, I now find myself honored and humbled to be the Dresden School Board Chair. Through all of these years, it remains a true privilege to work with so many amazing folks who are dedicated to the local education of our children, including parents, teachers, staff, administrators, board members, coaches, volunteers, and our kids themselves.

The organization of our schools and our boards may indeed be confusing. As a result of the 1963 interstate compact between Hanover and Norwich, our public educational system in Hanover involves 4 distinct school boards:

1. The 7-member Hanover School Board oversees the Ray School, Special Education for Hanover-based students from Pre-K through Grade 12, and Hanover bus transportation.

2. The 5-member Norwich School Board oversees the Marion Cross School, Special Education for Norwich-based students from Pre-K through Grade 12, and Norwich bus transportation.
3. The Dresden School Board, a collaboration of the Hanover School Board and the Norwich School Board, oversees the Richmond Middle School and Hanover High School.
4. The SAU 70 School Board, a collaboration of the Hanover and Norwich School Boards, oversees the SAU 70 office that houses the Superintendent, Business Administrator, and other education administrators who assist the Hanover, Dresden, and Norwich school districts. The SAU office budget is funded by contributions from the Hanover, Dresden, and Norwich School Districts and does not have a separate voted budget.

Across the Dresden School District, there is so much happening at any given time that it is very difficult to encapsulate all of the amazing things that we do! I will do my best to give some brief summaries and news updates. Please look at the separate reports available from our Superintendent, Business Administrator, and school principals for more information.

- The Richmond Middle School 7th and 8th-grade sports program began in earnest in December 2025 with basketball. All 6 (!) teams are doing well and thriving as the students explore new teams and interests. Go Geese! The Spring 2026 sports program will continue with the new additions of Girls Lacrosse, Boys Lacrosse, Girls Softball, and Coed Track & Field. Other current non-sport offerings include Robotics, Quiz Bowl, Student Council, Debate, Garden, SAGE, Math Team, 6th Grade Homework Club, Language Lunch, and the plays.
- The Hanover High School fall sports program had 310 participants across 19 fall teams and currently has 280 registered participants for 19 winter teams, with an incredible variety of additional extracurricular activities in music, performance, the arts, and academics.
- Families may recall that in Spring 2025, the Dresden and Hanover School Districts joined the ACLU and others in a federal lawsuit against the U.S. Department of Education. In brief, this was in response to the Department's threats to cut federal funding to education institutions nationwide for engaging in diversity, equity, and belonging efforts in their curriculum and programming that stemmed from the "Dear Colleague" letter issued in February 2025. In late April 2025, a federal judge issued a preliminary injunction against any new requirements related to federal funding. On January 21st, 2026 (four days ago as I write this), the Department of Education withdrew its own appeal in a similar federal case involving the American Federation of Teachers. The court's ruling vacated the "Dear Colleague" letter and the related certification, holding that both are unconstitutional, unlawful, and the process the administration pursued to create the requirements did not comply with the Administrative Procedures Act (APA). Those rulings will now stand, and neither the letter nor the certification requirement can be enforced against any school in the country. It is our understanding that soon the Department of Education and/or the relevant court will have our specific case dismissed on mootness grounds following this related ruling. Stay tuned for more information.
- Each school implemented the new Wi-Fi-enabled device ("cell phone ban") policy in late 2025. We know from our survey data (with thanks to all 592 parents/guardians who filled out the last edition!) that approximately 95% of HHS students had a smartphone, 32% had a smart watch, 78% used Snapchat, 77% used Instagram, 41% used TikTok, and 30%

used Discord. (RMS equivalent percentages are 49%, 25%, 15%, 12%, 14%, and 15%, respectively.) This implementation has gone quite well so far, and we are eager to see our students and staff work on this change with valiant effort!

- Richmond Middle School won the prestigious federal National Blue Ribbon Award after being nominated by the State of New Hampshire. Both HHS and the Ray School have won in recent years as well. Unfortunately, the ceremony and, eventually, the entire awards were canceled by the Department of Education following all the federal changes this year. That said, go RMS!
- We welcomed Superintendent Robin Steiner after 5 years of service as the Assistant Superintendent; Interim Director of Curriculum and Instruction Lauren Amrhein, after many years of service as the Ray School Principal; and Interim RMS Principal Anissa Morrison, after decades of service to RMS as an Associate Principal and Consumer Science teacher. Welcome all!
- As you may have read, in the fall, both the Dresden and Hanover School Districts (and many others across New Hampshire) were hit with a surprise retroactive bill in our health insurance costs to our insurance carrier, School Care. Dresden's bill was approximately \$565,000 in addition to an anticipated 26% increase in next year's insurance costs to the district. As with most industries and several Upper Valley large employers, this prompted difficult discussion as we did our collective best to thread the needle on what was best for our students' needs, staff needs, and our collective fiduciary responsibilities.

Among the assorted school taxes, the Hanover School District projects a net assessment increase of 7.33%, the Norwich School District projects a net assessment of 6.73%, and the Dresden School District projects a net increase of 7.23%. Assuming all the warrant articles for both districts pass (including our annual budgets) and current projections hold, then the cumulative effect on the Hanover Total School tax assessment would increase by \$2,549,636, or 7.71%, and the Norwich Total School tax assessment would increase by \$1,000,924, or 6.73%.

In addition to the annual general budget and standard recurring warrant articles, the Hanover and Dresden School Districts will each have a negotiated special warrant article that has budgetary implications. Primarily, we will present a 3-year collective bargaining agreement for our Hanover and Dresden service staff.

The Dresden School Board, as always, has numerous folks to thank. We appreciate our Hanover, Norwich, and sending district communities for the time, trust, and resources you have given us to oversee our children's education. We thank our children for coming to our school community ready to participate, learn, and excel. We thank our dedicated parents and volunteers for their involvement, time, and expertise. We are grateful to our devoted teachers, staff, coaches, and administrators for helping our children reach their full potential. As always, it is a true privilege to be part of the Dresden School Board, the Hanover High School and Richmond Middle School parent and guardian community, and the broader Hanover and Norwich communities.

Benjamin Keeney, Dresden Board Chair

Norwich School District Comparative Yearly Enrollments

For October 1 of each year

| | K | 1 | 2 | 3 | 4 | 5 | 6 | Total |
|--|----|----|----|----|----|----|----|----------|
| 2016 | 34 | 37 | 28 | 46 | 52 | 56 | 49 |302 |
| 2017 | 34 | 37 | 37 | 32 | 44 | 56 | 57 |297 |
| 2018 | 32 | 38 | 37 | 37 | 35 | 48 | 51 |278 |
| 2019 | 33 | 39 | 41 | 45 | 45 | 38 | 56 |297 |
| 2020 ^a | 26 | 34 | 37 | 32 | 46 | 43 | 38 |256 |
| <i>^aPreschool enrollment of 8 students and 16 home school students not included</i> | | | | | | | | |
| 2021 ^b | 42 | 32 | 42 | 43 | 40 | 49 | 45 |293 |
| <i>^bPreschool enrollment of 18 not included</i> | | | | | | | | |
| 2022 ^c | 36 | 52 | 32 | 46 | 41 | 47 | 48 |303 |
| <i>^cPreschool enrollment of 34 students not included</i> | | | | | | | | |
| 2023 ^d | 42 | 39 | 44 | 32 | 48 | 43 | 41 |289 |
| <i>^dPreschool enrollment of 35 students not included</i> | | | | | | | | |
| 2024 ^e | 31 | 43 | 40 | 47 | 33 | 51 | 44 |289 |
| <i>^ePreschool enrollment of 36 students not included</i> | | | | | | | | |
| 2025 ^f | 32 | 33 | 45 | 45 | 50 | 33 | 53 |291 |
| <i>^fPreschool enrollment of 35 students not included</i> | | | | | | | | |

Dresden School Districts Comparative Yearly Enrollments

For October 1 of each year

| | 7 | 8 | 9 | 10 | 11 | 12 | Total |
|------|-----|-----|-----|-----|-----|-----|-----------|
| 2016 | 151 | 133 | 209 | 185 | 167 | 197 | ... 1,042 |
| 2017 | 143 | 153 | 172 | 205 | 181 | 167 | ... 1,021 |
| 2018 | 136 | 150 | 203 | 173 | 197 | 178 | ... 1,037 |
| 2019 | 144 | 140 | 181 | 212 | 159 | 190 | ... 1,026 |
| 2020 | 131 | 140 | 168 | 166 | 196 | 173 | ... 974 |
| 2021 | 134 | 133 | 169 | 163 | 163 | 195 | ... 957 |
| 2022 | 131 | 141 | 161 | 168 | 167 | 161 | ... 929 |
| 2023 | 144 | 133 | 142 | 135 | 138 | 130 | ... 822 |
| 2024 | 130 | 143 | 142 | 137 | 130 | 135 | ... 817 |
| 2025 | 141 | 139 | 142 | 141 | 134 | 126 | ... 823 |

Norwich Students in Dresden School District

For October 1 of each year

| | 7 | 8 | 9 | 10 | 11 | 12 | Total |
|------|----|----|----|----|----|------------|-------|
| 2016 | 49 | 43 | 52 | 44 | 42 | 57 | 287 |
| 2017 | 44 | 52 | 48 | 53 | 40 | 43 | 280 |
| 2018 | 54 | 45 | 46 | 40 | 50 | 40 | 275 |
| 2019 | 54 | 48 | 46 | 46 | 36 | 50 | 280 |
| 2020 | 55 | 49 | 45 | 48 | 48 | 40 | 285 |
| 2021 | 38 | 52 | 47 | 41 | 49 | 45 | 272 |
| 2022 | 44 | 40 | 51 | 46 | 40 | 47 | 268 |
| 2023 | 51 | 44 | 39 | 55 | 45 | 42 | 276 |
| 2024 | 42 | 50 | 50 | 39 | 53 | 44 | 278 |
| 2025 | 43 | 47 | 49 | 50 | 36 | 50 | 275 |

Frances C. Richmond School Principals' Report

At Richmond Middle School (RMS), we remain dedicated to fostering a collective, caring community of learners. Our mission is to inspire students to build the skills and compassion necessary to succeed in a complex world. By providing an environment where students feel safe and supported, we expand their opportunities to take academic risks and grow as individuals.

This year, that sense of community was codified through a collaborative effort between staff and students. Between August and January, our community worked to clarify our core values and expectations. After staff narrowed down the values, students voted on the final framework. We kicked off the second semester by deploying our new acronym, S.P.I.R.I.T.: Safety, Perseverance, Integrity, Respect, Inclusion, Teamwork.

The S.P.I.R.I.T. acronym finds its deepest meaning in our school mascot and the metaphor of the flock of geese. Just as geese fly in a “V” formation to create an updraft for those following, our students and staff work to support one another, knowing that the “lifting power” of the group allows us to achieve more than any individual could alone.

Our core values mirror the natural instincts of the flock:

- **Teamwork & Inclusion:** When the lead goose tires, it rotates back, and another takes the point. At RMS, we believe in shared leadership and ensuring every student has a place in our "formation."
- **Perseverance & Integrity:** Geese honk from behind to encourage those up front to maintain their speed. Similarly, our community uses encouragement and accountability to push each other toward excellence.
- **Safety & Respect:** Most poignantly, when a goose is wounded or sick, two others drop out of formation to protect it until it can fly again. This commitment to "dropping out of formation" to help a peer reflects our dedication to a safe, compassionate environment where no one flies alone.

Academic Excellence and Student Achievements

The second semester of the 2024-25 academic year showcased student success and engagement:

- **Academic Growth:** Our students demonstrated strong performance on the state test scores, reflecting the efficacy of our instructional models.
- **Robotics:** The RMS Robotics team continued its legacy of excellence, with a second visit to the FIRST Lego League World Festival.
- **The Arts and Beyond:** A multi-grade student ensemble showcased their talents in a vibrant production of Shrek Jr. Richmond 8th-grade students engaged in capstone trips to Montreal and New York City, bridging classroom learning with global perspectives.

As we look toward the future, Richmond Middle School embraces several new opportunities to enhance the student experience. We have embarked on a multi-year journey to formalize our Multi-Tiered System of Supports (MTSS), a critical framework that ensures every student receives the targeted academic, behavioral, and social-emotional intervention they need to thrive. Simultaneously, following the March 2025 voter approval, we have launched our inaugural Athletics and Co-Curricular program. Under the leadership of our newly hired Director of Athletics and Co-Curricular Activities, we are establishing three sports seasons and a wider array of clubs, providing new opportunities for students to connect, grow, and find their place.

Our grade-level teams continue to meet regularly to plan lessons and identify supports that integrate core academic skills with real-world applications. This collaborative structure remains the foundation of our middle-level program, ensuring high-quality instruction and student needs are addressed simultaneously.

The proposed budget adheres to the Budget Committee's 6% guideline. While we are navigating significant increases in health insurance costs – necessitating a 1.6 FTE reduction in educational assistant and elective positions – we have prioritized maintaining the integrity of our core academic teams and the "plus" class structure that allows for individualized learning.

We want to thank Hanover and Norwich voters for your continued support. Community support allows us to provide an adaptive, developmentally appropriate, and engaging program that empowers students to examine their impact on the world. Like the geese in formation, we are stronger when we fly together.

*Anissa Morrison, Interim Principal,
Chelsea Voake, Interim Associate Principal*

Hanover High School Principal's Report

It is hard to believe another year has passed. There is so much that has happened in our community and in the national and world news. It is more important than ever for us to work each day to develop healthy, educated, democratic citizens. It is a pleasure for our staff to be given this weighty responsibility. Thank you again for trusting us to work with the young adults in our community and get them ready and help them continue to positively impact the communities in which they live. Our partnership with the community is extremely important. Together we will continue to empower our young adults with responsibility so they can practice all the skills they are learning in our schools. This is such a hopeful profession and community and we are grateful.

We continue to work on the goals of our growth and improvement plan. It was developed from our NEASC(New England Association of Schools and Colleges) visit and report. The goals for this year are listed below:

Goal #1 Complete a transparent and consistent documentation of our Curriculum that is accessible to our community externally and internally.

- 25/26- Completed, keep current with a check in. (Continuing to get the completed curriculum posted)

Goal #2 Create a system to keep our curriculum documents accurate and consistent between courses and in alignment with the Strategic Plan and Portrait of a Learner. This includes common language regarding skills and competencies across departments.

- 25/26- Continue to use the system to update and Align curriculum with the Strategic plan and Portrait of a learner. Note: The Strategic plan addresses this under academic and curriculum goals and makes mention of National Standards, grade level expectations, as well as making sure each of our students can see themselves in our curriculum.

Goal #3 Examining the HHS Mission statement, Portrait of a Learner and Strategic Plan and identify areas in the school where our practice supports these documents and areas that we need to develop and create a plan to develop those areas.

- 25/26- Use the system to address the identified gaps.
- Continued... Agenda items and motions raised by staff that address alignment and consistency of some aspect of Hanover High School will be prioritized in agenda planning for staff decision making bodies for the '24-25 school year and beyond, until a new priority is decided on.

Goal #4 To identify practices that promote student and staff well being.

- 25/26 Continue to implement ideas

We had our decennial visit last spring by NEASC and we received our accreditation. This is a huge accomplishment. We were given lots of positive feedback and ways to improve. The process was very useful to us as we strive to be better.

Our staff has continued to work on professional development together. This year we have been studying Universal Design for Learning (UDL) as a staff. We have and will have 6-8 hours of professional development together as a staff. It is nice to share a common learning experience.

We thank the voters for their continued support. Because of the rising cost of healthcare, we have been asked to look more critically at our budgets. We believe we have a budget that supports all students and maintains their opportunities. Thank you for your support and for making this a community where we are proud of what we offer in our schools.

Julie Stevenson, Principal

Dresden Revenue and Assessments Report

| DRESDEN SCHOOL DISTRICT 2026-27 Revenues & Net Assessment | | | | |
|--|---------------------|----------------------------|-----------------------|--------------|
| With all Articles included below | 2025-26 | 2026-27 | \$ Change | % Change |
| APPROPRIATIONS | | | | |
| Dist. Wide (Incl Updated Officer Salaries - WA#2) | \$2,791,255 | \$2,839,520 | \$48,265 | 1.73% |
| Richmond Middle School | 10,383,990 | 11,135,232 | 751,242 | 7.23% |
| Hanover High School | 18,608,211 | 19,746,234 | 1,138,023 | 6.12% |
| WARRANT ARTICLES #3 | | 101,809 | 101,809 | n/a |
| Total Expenditure Budget | \$31,783,456 | \$33,822,795 | \$2,039,339 | 6.42% |
| REVENUES (subtracted from expenditures to arrive at net assessment) | | | | |
| Balance Carry Forward | \$400,000 | \$0 | (\$400,000) | -100.00% |
| Revenues - Adj to Actual 25-26 Per 2025 MS-22-R Approved | | | | |
| HHS tuition students | 2,916,973 | 3,316,317 | 399,344 | 13.69% |
| Spec Ed Cost Excess Recovery | 0 | 0 | 0 | n/a |
| Other Local Sources | 226,000 | 236,000 | 10,000 | 4.42% |
| From Dartmouth College | 0 | 0 | 0 | n/a |
| From Hanover Town | 0 | 0 | 0 | n/a |
| State Sources NH | 43,794 | 43,794 | 0 | 0.00% |
| State Sources VT | 14,000 | 5,000 | (9,000) | -64.29% |
| Federal Sources | 0 | 0 | 0 | n/a |
| Other Financing Sources | 0 | 0 | 0 | n/a |
| Total Current Year Revenues | \$3,200,767 | \$3,601,111 | \$400,344 | 12.51% |
| Total Resources Available to Offset Appropriations, Current Revenues plus Prior Year Fund Balance | \$3,600,767 | \$3,601,111 | \$344 | 0.01% |
| NET ASSESSMENT | \$28,182,689 | \$30,221,684 | \$2,038,995 | 7.23% |
| Assessed to Hanover - FY26 *Less \$35 | 19,577,727 | 21,110,262 | 1,532,535 | 7.83% |
| Assessed to Norwich - FY26 * Less \$18 | 8,604,962 | 9,111,422 | 506,460 | 5.89% |
| *Difference of net \$19.00 from actual assessment | | | | |
| Assessment Data | | | | |
| Assuming all Article Pass: | % Share | Total Dresden Assmt | District Share | |
| Hanover Share of Tax Assessment 2026-27 | 69.838% | \$30,221,684 | \$21,110,262 | |
| Hanover Share of Tax Assessment 2025-26 | 69.454% | \$28,182,689 | \$19,577,727 | |
| Change in Assessment | 0.384% | \$2,038,995 | \$1,532,535 | |
| Norwich Share of Tax Assessment 2026-27 | 30.162% | \$30,221,684 | \$ 9,111,422 | |
| Norwich Share of Tax Assessment 2025-26 | 30.546% | \$28,182,689 | \$8,604,962 | |
| Change in Assessment | -0.384% | \$2,038,995 | \$506,460 | |
| NOTE: There is a building aid adjustment to the assessment for Hanover and the final year for that adjustment is actually FY26-27. Assessments reflected above show the distribution of expenditures assuming all warrant articles pass. | | | | |

Dresden School District Proposed Revenue Report

| DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2026-27 School Year | | 2024-25 Revised Budget | 2024-25 Actual | 2025-26 Revised Budget | 2025-26 Anticipated Year End | 2026-27 Proposed Budget | Bgt-Bgt \$ Chg | Bgt - Bgt % Chg |
|---|------------------------------|------------------------------|---------------------|------------------------------|------------------------------------|-------------------------------|----------------------|-----------------------|
| Local Sources** | | | | | | | | |
| 1121 | District Assmt--Hanover | \$18,948,575 | \$18,948,575 | 19,577,727 | \$19,212,763 | \$21,110,262 | \$1,532,535 | 7.8% |
| 1122 | District Assmt--Norwich | 8,251,704 | 8,251,704 | 8,604,962 | 8,604,979 | 9,111,422 | 506,460 | 5.9% |
| Sub-Total | | \$27,200,279 | \$27,200,279 | \$28,182,689 | \$27,817,742 | \$30,221,684 | \$2,038,995 | 7.2% |
| Tuition | | | | | | | | |
| 1311 | Parents | \$144,229 | \$98,704 | \$142,977 | \$242,612 | 183,960 | \$40,983 | 28.7% |
| 1321 | In-State LEA | 1,723,968 | 1,828,505 | 1,949,964 | 1,919,738 | 1,959,612 | 9,648 | 0.5% |
| 1331 | Out-of-State LEA | 1,173,256 | 954,430 | 1,224,032 | 1,242,613 | 1,172,745 | (51,287) | -4.2% |
| Sub-Total | | \$3,041,453 | \$2,881,639 | \$3,316,973 | \$3,404,963 | \$3,316,317 | (\$656) | 0.0% |
| Other Local Sources | | | | | | | | |
| 1511 | Interest Income | \$40,000 | \$104,522 | \$50,000 | \$30,000 | 50,000 | \$0 | 0.0% |
| 1740 | Athletic User Fees | 125,000 | 131,805 | 125,000 | 125,000 | 150,000 | 25,000 | 20.0% |
| 1910 | Rent | 30,000 | 35,150 | 30,000 | 26,000 | 30,000 | 0 | 0.0% |
| 1980 | Refund of Prior Year Expense | 20,000 | 6,292 | 0 | 86,980 | 5,000 | 5,000 | n/a |
| 1990 | Miscellaneous | 0 | 189 | 21,000 | 502 | 1,000 | (20,000) | -95.2% |
| Sub-Total | | \$215,000 | \$277,959 | \$226,000 | \$268,482 | \$236,000 | \$10,000 | 4.4% |
| State Sources | | | | | | | | |
| 3190 | Other State Aid | \$0 | \$1,025 | \$0 | \$0 | \$0 | \$0 | n/a |
| 3210 | Building Aid--NH | \$166,827 | \$166,827 | \$23,094 | \$23,094 | 23,094 | \$0 | 0.0% |
| 3223 | Voc Transportation--Vt | 14,000 | 0 | 14,000 | 0 | 5,000 | (9,000) | -64.3% |
| 3241 | Voc Tuition--NH | 20,000 | 40,513 | 20,000 | 60,773 | 20,000 | 0 | 0.0% |
| 3242 | Voc Transportation--NH | 700 | 2,621 | 700 | 700 | 700 | 0 | 0.0% |
| Sub-Total | | \$201,527 | \$210,986 | \$57,794 | \$84,567 | \$48,794 | (\$9,000) | -15.6% |
| General Fund Revenue Total | | \$30,658,259 | \$30,570,862 | \$31,783,456 | \$31,575,754 | \$33,822,795 | \$2,039,339 | 6.4% |
| from Prior Year's Fund Balance | | \$400,000 | | \$400,000 | | - | (\$400,000) | -100.0% |
| Total Revenues and from Fund Balance | | \$31,058,259 | | \$32,183,456 | | \$33,822,795 | \$1,639,339 | 5.09% |

Dresden School District Proposed Revenue Report

| <u>Assessment Computation Detail</u> | 2024-25 Revised Budget | 2025-26 Revised Budget | 2026-27 Proposed Budget | |
|---|------------------------------|------------------------------|-------------------------------|----------------|
| Revenues & Assessment Computation Detail | | | | |
| Appropriation Total | | | | |
| Appropriation [Includes WA#2] | \$31,058,259 | \$31,783,456 | \$33,720,986 | |
| +/- Aprpr Chgs WA#3 | | | 101,809 | |
| New Appropriation Total | \$31,058,259 | \$31,783,456 | \$ 33,822,795 | |
| Offsetting Revenues | | | | |
| from Other Revenues | 3,457,980 | 3,600,767 | \$3,601,111 | |
| from Prior Year Fund Bal | 400,000 | | - | |
| +/- Rev Chgs | 0 | 0 | - | |
| New Offset Total | \$3,857,980 | \$3,600,767 | \$3,601,111 | |
| Net From District Assmts | \$ 27,200,009 | \$28,182,689 | \$ 30,221,684 | |
| add back NH Bldg Aid | 166,827 | 23,094 | 23,094 | Last Yr |
| subtract Athl Field Bond Debt | (181,900) | (188,984) | (191,985) | P & I |
| Adjusted Assessment | \$27,184,936 | \$28,016,799 | \$30,052,793 | |
| prelim Hanover Share @ | \$18,977,804 | \$19,458,788 | \$20,988,270 | 69.838% |
| less NH Bldg Aid | (166,827) | (23,094) | (23,094) | Last Yr |
| add Han Share of AFB | 137,410 | 142,033 | 145,086 | P & I |
| Final Hanover Share | \$18,948,387 | \$19,577,727 | \$21,110,262 | |
| Norwich Share @ | \$ 8,251,622 | \$8,604,962 | \$ 9,111,422 | 30.162% |
| *Difference of (\$53.00) from proj/act assessment | | | | |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT | | | | | | | |
|----------------------------------|-----------------|------------------------|--------------------|--------------------|--------------------|-------------------------|-----------------------|
| 2026-27 | Proposed Budget | 2024-25 | 2024-25 | 2025-26 | 2026-27 | Budget | |
| Func | Obj | Budget | Actual | Budget | Proposed Budget | Increase/ (Decrease) | % Chg |
| <i>DISTRICT WIDE</i> | | | | | | | |
| Coordinator of Volunteers | | | | | | | |
| 1110 | 100 | Salaries | 19,500 | 17,975 | 19,500 | 19,500 | 0 0.0% |
| 1110 | 200 | Payroll Tax & Bnfts | 1,592 | 1,471 | 1,592 | 1,651 | 59 3.7% |
| 1110 | 900 | Pmts from Districts | (9,000) | (9,000) | (9,000) | (9,000) | 0 0.0% |
| | | Function Total | 12,092 | 10,446 | 12,092 | 12,151 | 59 0.49% |
| Computer Technician | | | | | | | |
| 1120 | 400 | Purch Prof & Tech Svcs | 2,000 | 0 | 2,000 | 2,000 | 0 n/a |
| 1120 | 600 | Materials & Supplies | 0 | 0 | 0 | 0 | 0 0.0% |
| 1120 | 700 | Equipment | 3,000 | 128 | 3,000 | 3,000 | 0 0.0% |
| | | Function Total | 5,000 | 128 | 5,000 | 5,000 | 0 0.00% |
| SCHOOL BOARD SERVICES | | | | | | | |
| 2310 | 100 | Salaries (Sep WA) | 17,770 | 17,425 | 18,123 | 2,300 | (15,823) -87.3% |
| 2310 | 200 | Payroll Tax & Benefit | 1,082 | 1,353 | 1,407 | 1,408 | 1 0.1% |
| 2310 | 300 | Purch Prof & Tech Svcs | 38,000 | 97,825 | 41,500 | 41,500 | 0 0.0% |
| 2310 | 500 | Other Purch Svcs | 2,000 | 1,784 | 2,000 | 2,000 | 0 0.0% |
| 2310 | 800 | Other Objects | 9,700 | 7,762 | 945 | 13,600 | 12,655 1339.2% |
| | | Function Total | 68,552 | 126,149 | 63,975 | 60,808 | (3,167) -4.95% |
| SUPERINTENDENT SERVICES | | | | | | | |
| 2320 | 300 | Purch Prof & Tech Svcs | 1,303,140 | 1,303,140 | 1,621,722 | 1,647,195 | 25,473 1.6% |
| | | Function Total | 1,303,140 | 1,303,140 | 1,621,722 | 1,647,195 | 25,473 1.57% |
| SCHOOL ADMINISTRATION | | | | | | | |
| 2410 | 452 | Inter-School Delivery | 2,625 | 3,014 | 3,000 | 3,150 | 150 5.0% |
| | | Function Total | 2,625 | 3,014 | 3,000 | 3,150 | 150 5.0% |
| BUILDING MAINTENANCE | | | | | | | |
| 2610 | 100 | Salaries | 448,863 | 448,009 | 471,963 | 490,828 | 18,865 4.0% |
| 2610 | 200 | P/R Tax and Benefits | 205,579 | 198,492 | 226,011 | 203,651 | (22,360) -9.9% |
| 2610 | 400 | Vehicle Service | 8,000 | 10,590 | 10,000 | 2,000 | (8,000) -80.0% |
| 2610 | 500 | Other Purch Svcs | 95,845 | 96,234 | 108,625 | 108,625 | 0 0.0% |
| 2610 | 600 | Supplies | 1,500 | 1,305 | 1,500 | 1,500 | 0 0.0% |
| 2610 | 700 | Equipment | 1,500 | 1,492 | 1,500 | 16,500 | 15,000 1000.0% |
| 2610 | 900 | Other Uses | (80,000) | (80,000) | (80,000) | (80,000) | 0 0.0% |
| | | Function Total | 681,287 | 676,122 | 739,599 | 743,104 | 3,505 0.5% |
| DEBT SERVICE | | | | | | | |
| 5100 | 800 | Interest | 351,472 | 359,194 | 147,393 | 153,090 | 5,698 3.9% |
| 5100 | 900 | Principal | 1,258,924 | 1,255,814 | 198,474 | 199,144 | 670 0.3% |
| | | Function Total | 1,610,396 | 1,615,008 | 345,867 | 352,235 | 6,368 1.8% |
| INTERFUND TRANSFER OUT | | | | | | | |
| 5200 | 0 | Other Objects | 0 | 0 | 0 | 0 | 0 n/a |
| | | | 0 | 0 | 0 | 0 | |
| DISTRICT WIDE TOTAL | | | \$3,683,092 | \$3,734,006 | \$2,791,255 | \$2,823,643 | \$32,388 1.16% |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT | | 2024-25 | 2024-25 | 2025-26 | 2026-27 | Budget | |
|-------------------------------|-----------------|--------------------------|------------------|--------------------|--------------------|-----------------|-----------------|
| 2026-27 | Proposed Budget | Budget | Actual | Budget | Proposed | Increase/ | |
| Func | Obj | | | | Budget | (Decrease) | % Chg |
| RICHMOND MIDDLE SCHOOL | | | | | | | |
| REGULAR INSTRUCTION | | | | | | | |
| 1100 | 110 | Salaries Teacher | 3,160,104 | 3,160,877 | \$3,350,059 | \$3,520,293 | 170,234 5.1% |
| 1100 | 112 | Salaries Ed Asst | 126,143 | 153,707 | \$161,624 | \$179,688 | 18,064 11.2% |
| 1100 | 114 | Substitutes | 40,000 | 58,612 | \$40,000 | \$40,000 | 0 0.0% |
| 1100 | 115 | Tutors & Crossing Guards | 10,485 | 0 | \$10,485 | \$10,485 | 0 0.0% |
| 1100 | 200 | Payroll Tax & Benefit | 1,410,358 | 1,512,062 | \$1,594,063 | \$2,042,652 | 448,589 28.1% |
| 1100 | 300 | Purch Prof & Tech Svcs | 2,910 | 4,099 | \$3,300 | \$3,550 | 250 7.6% |
| 1100 | 4/500 | Purch Prop Svcs/Tuition | 24,205 | 79,097 | \$24,950 | \$23,850 | (1,100) -4.4% |
| 1100 | 600 | Supplies | 81,233 | 65,828 | \$85,265 | \$85,344 | 79 0.1% |
| 1100 | 700 | Property | 46,329 | 60,189 | \$47,924 | \$55,230 | 7,306 15.2% |
| 1100 | 800 | Other Objects | 1,812 | 285 | \$1,872 | \$1,897 | 25 1.3% |
| Function Total | | 4,903,579 | 5,094,755 | \$5,319,542 | \$5,962,989 | 643,447 | 12.10% |
| TECHNOLOGY | | | | | | | |
| 1120 | 100 | Salaries | 66,144 | 64,944 | \$68,069 | \$70,115 | 2,046 3.0% |
| 1120 | 200 | Payroll Tax & Benefit | 39,874 | 43,037 | \$43,110 | \$45,712 | 2,602 6.0% |
| 1120 | 400 | Purch Prop Svcs | 87,874 | 74,289 | \$88,562 | \$112,410 | 23,848 26.9% |
| 1120 | 600 | Supplies | 12,359 | 12,105 | \$11,950 | \$11,150 | (800) -6.7% |
| 1120 | 700 | Property | 118,726 | 118,258 | \$118,568 | \$97,230 | (21,338) -18.0% |
| Function Total | | 324,977 | 312,632 | \$330,259 | \$336,617 | 6,358 | 1.93% |
| SPECIAL EDUCATION | | | | | | | |
| 1200 | 110 | Salaries--Teacher | 710,986 | 730,329 | \$748,127 | \$664,495 | (83,632) -11.2% |
| 1200 | 112 | Salaries--Ed Asst | 339,933 | 307,565 | \$380,476 | \$353,390 | (27,086) -7.1% |
| 1200 | 115 | Tutors | 4,413 | 3,487 | \$4,673 | \$12,020 | 7,347 157.2% |
| 1200 | 200 | Payroll Tax & Benefit | 734,976 | 670,872 | \$783,989 | \$804,508 | 20,519 2.6% |
| 1200 | 300 | Purch Prof & Tech Svcs | 27,300 | 18,405 | \$47,699 | \$48,909 | 1,210 2.5% |
| 1200 | 400 | Purch Prop Svcs | 0 | 0 | \$0 | \$0 | 0 n/a |
| 1200 | 600 | Supplies | 5,235 | 4,098 | \$5,935 | \$6,910 | 975 16.4% |
| 1200 | 7/800 | Property | 2,123 | 918 | \$3,073 | \$2,025 | (1,048) -34.1% |
| Function Total | | 1,824,966 | 1,735,674 | \$1,973,972 | \$1,892,257 | (81,715) | -4.14% |
| ATHLETICS - New FY26 | | | | | | | |
| 1410 | 100 | Salaries | 0 | 0 | \$94,700 | \$121,250 | 26,550 28.0% |
| 1410 | 200 | Payroll Tax & Benefit | 0 | 0 | \$54,351 | \$42,862 | (11,489) -21.1% |
| 1410 | 4/500 | Purch Prop Svcs/Phone | 0 | 0 | \$9,500 | \$21,490 | 11,990 126.2% |
| 1410 | 600 | Supplies | 0 | 0 | \$22,164 | \$22,500 | 336 1.5% |
| 1410 | 7/800 | Equipment/Dues/Fees | 0 | 0 | \$6,500 | \$18,600 | 12,100 186.2% |
| Function Total | | 0 | 0 | \$187,215 | \$226,702 | 39,487 | 21.09% |
| CO-CURRICULAR | | | | | | | |
| 1420 | 100 | Salaries | 29,055 | 24,858 | \$27,780 | \$35,610 | 7,830 28.2% |
| 1420 | 200 | Payroll Tax & Benefit | 2,631 | 4,514 | \$2,666 | \$3,184 | 518 19.4% |
| 1420 | 3/400 | Purch Prof & Tech Svcs | 10,105 | 8,163 | \$6,934 | \$9,155 | 2,221 32.0% |
| Function Total | | 41,791 | 37,535 | \$37,380 | \$47,949 | 10,569 | 28.27% |
| GUIDANCE | | | | | | | |
| 2120 | 100 | Salaries | 210,590 | 214,187 | \$219,013 | \$220,064 | 1,051 0.5% |
| 2120 | 200 | Payroll Tax & Benefit | 88,570 | 71,889 | \$116,181 | \$107,997 | (8,184) -7.0% |
| 2120 | 600 | Supplies | 775 | 777 | \$775 | \$775 | 0 0.0% |
| Function Total | | 299,935 | 286,853 | \$335,969 | \$328,836 | (7,133) | -2.12% |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT | | | | | | | |
|-------------------------------|------------------------|------------------------|-------------------|-------------------|-------------------------------|-----------------------------------|---------------------|
| 2026-27 Func | Proposed Budget Obj | 2024-25 Budget | 2024-25 Actual | 2025-26 Budget | 2026-27 Proposed Budget | Budget Increase/ (Decrease) | % Chg |
| HEALTH SERVICES | | | | | | | |
| 2134 | 100 | Salaries | 94,244 | 89,013 | \$97,457 | \$108,111 | 10,654 10.9% |
| 2134 | 200 | Payroll Tax & Benefit | 59,357 | 59,130 | \$64,068 | \$66,090 | 2,022 3.2% |
| 2134 | 300 | Purch Prof & Tech Svcs | 3,195 | 0 | \$3,195 | \$3,195 | 0 0.0% |
| 2134 | 400 | Purch Prop Svcs | 125 | 0 | \$125 | \$200 | 75 60.0% |
| 2134 | 600 | Supplies/Prof Dues | 5,500 | 5,500 | \$5,500 | \$5,500 | 0 0.0% |
| 2134 | 800 | Dues | 150 | 150 | \$150 | \$180 | 30 20.0% |
| | | Function Total | \$162,571 | 153,793 | \$170,495 | \$183,276 | 12,781 7.50% |
| CURRICULUM DEVELOPMENT | | | | | | | |
| 2212 | 2/300 | Purch Prof & Tech Svcs | 4,050 | 657 | \$3,900 | \$3,900 | 0 0.0% |
| | | Function Total | \$4,050 | 657 | \$3,900 | \$3,900 | 0 0.0% |
| STAFF DEVELOPMENT | | | | | | | |
| 2213 | 100 | Salaries | 5,000 | 3,925 | \$5,000 | \$5,000 | 0 0.0% |
| 2213 | 200 | P/R Tax and Benefits | 61,084 | 39,748 | \$61,484 | \$61,484 | 0 0.0% |
| 2213 | 300 | Purch Prof & Tech Svcs | 1,775 | 0 | \$0 | \$0 | 0 n/a |
| | | Function Total | \$67,859 | 43,673 | \$66,484 | \$66,484 | 0 0.00% |
| MEDIA (Library) | | | | | | | |
| 2221 | 100 | Salaries | 134,641 | 134,982 | \$142,253 | \$147,462 | 5,209 3.7% |
| 2221 | 200 | Payroll Tax & Benefit | 83,829 | 82,706 | \$93,249 | \$110,400 | 17,151 18.4% |
| 2221 | 600 | Supplies | 25,300 | 23,265 | \$26,800 | \$26,800 | 0 0.0% |
| 2221 | 700 | Property | 2,500 | 2,382 | \$1,000 | \$1,000 | 0 0.0% |
| | | Function Total | 246,270 | 243,335 | \$263,302 | \$285,662 | 22,360 8.49% |
| SCHOOL ADMINISTRATION | | | | | | | |
| 2410 | 100 | Salaries | 371,379 | 367,633 | \$381,847 | \$410,127 | 28,280 7.4% |
| 2410 | 200 | Payroll Tax & Benefit | 358,940 | 361,281 | \$393,290 | \$435,855 | 42,565 10.8% |
| 2410 | 300 | Purch Prof & Tech Svcs | 2,850 | 1,736 | \$3,650 | \$1,400 | (2,250) -61.6% |
| 2410 | 400 | Purch Prop Svcs | 2,750 | 3,068 | \$2,750 | \$2,750 | 0 0.0% |
| 2410 | 500 | Other Purch Svcs | 19,750 | 10,994 | \$19,750 | \$20,000 | 250 1.3% |
| 2410 | 600 | Supplies | 3,050 | 1,441 | \$3,050 | \$3,050 | 0 0.0% |
| 2410 | 800 | Dues | 1,442 | 184 | \$1,442 | \$1,367 | (75) -5.2% |
| | | Function Total | 760,161 | 746,336 | \$805,779 | \$874,549 | 68,770 8.53% |
| BUILDING MAINTENANCE | | | | | | | |
| 2610 | 400 | Purch Prop Svcs | 81,506 | 71,276 | \$80,630 | \$84,281 | 3,651 4.5% |
| 2610 | 600 | Supplies | 15,840 | 13,630 | \$15,840 | \$15,840 | 0 0.0% |
| | | Function Total | \$97,346 | 84,906 | \$96,470 | \$100,121 | 3,651 3.78% |
| CUSTODIAL SERVICES | | | | | | | |
| 2620 | 100 | Salaries | 237,528 | 253,410 | \$265,641 | \$253,951 | (11,690) -4.4% |
| 2620 | 200 | P/R Tax and Benefits | 125,465 | 143,824 | \$146,306 | \$158,173 | 11,867 8.1% |
| 2620 | 400 | Purch Prop Svcs | 12,000 | 11,769 | \$12,000 | \$12,000 | 0 0.0% |
| 2620 | 600 | Supplies | 120,800 | 102,087 | \$120,800 | \$120,800 | 0 0.0% |
| 2620 | 700 | Property | 3,500 | 1,820 | \$3,500 | \$3,500 | 0 0.0% |
| | | Function Total | 499,293 | 512,911 | \$548,247 | \$548,424 | 177 0.03% |
| GROUNDS MAINTENANCE | | | | | | | |
| 2630 | 400 | Purch Prop Svcs | 81,500 | 83,108 | \$81,500 | \$83,000 | 1,500 1.8% |
| 2630 | 600 | Supplies | 400 | 0 | \$400 | \$400 | 0 0.0% |
| | | Function Total | 81,900 | 83,108 | \$81,900 | \$83,400 | 1,500 1.8% |
| STUDENT TRANSPORTATION | | | | | | | |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT | | 2024-25 | 2024-25 | 2025-26 | 2026-27 | Budget | |
|--|-----------------------|--------------------|--------------------|---------------------|---------------------|------------------|----------------|
| 2026-27 | Proposed Budget | Budget | Actual | Budget | Proposed | Increase/ | |
| Func | Obj | | | | Budget | (Decrease) | % Chg |
| 2700 | 500 | 12,500 | 9,538 | \$0 | \$0 | 0 | n/a |
| | <i>Function Total</i> | 12,500 | 9,538 | \$0 | \$0 | 0 | n/a |
| SPECIAL ED TRANSPORTATION | | | | | | | |
| 2722 | 500 | 0 | 191 | \$0 | \$0 | 0 | n/a |
| | <i>Function Total</i> | 0 | 191 | \$0 | \$0 | 0 | n/a |
| ATHLETICS TRANSPORTATION - New FY26 | | | | | | | |
| 2724 | 4/500 | 0 | 0 | \$14,076 | \$23,551 | 9,475 | 67.3% |
| | <i>Function Total</i> | 0 | 0 | \$14,076 | \$23,551 | 9,475 | 67.31% |
| FIELD TRIPS | | | | | | | |
| 2725 | 500 | 51,400 | 5,145 | \$56,400 | \$32,915 | (23,485) | -41.6% |
| | <i>Function Total</i> | 51,400 | 5,145 | \$56,400 | \$32,915 | (23,485) | -41.64% |
| SITE IMPROVEMENTS | | | | | | | |
| 4200 | 400 | 17,000 | 7,740 | \$17,000 | \$14,000 | (3,000) | -17.6% |
| | <i>Function Total</i> | 17,000 | 7,740 | \$17,000 | \$14,000 | (3,000) | -17.65% |
| RMS - Continued | | | | | | | |
| BUILDING IMPROVEMENTS | | | | | | | |
| 4600 | 400 | 151,400 | 150,978 | \$54,000 | \$102,000 | 48,000 | 88.9% |
| | <i>Function Total</i> | 151,400 | 150,978 | \$54,000 | \$102,000 | 48,000 | 88.89% |
| INTERFUND TRANSFER OUT | | | | | | | |
| 5221 | 0 | 21,600 | 20,618 | \$21,600 | \$21,600 | 0 | 0.0% |
| | <i>Function Total</i> | 21,600 | 20,618 | \$21,600 | \$21,600 | 0 | 0.0% |
| RICHMOND MIDDLE SCHOOL TOTAL | | \$9,568,598 | \$9,530,378 | \$10,383,990 | \$11,135,232 | \$751,242 | 7.23% |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT 2026-27 Proposed Budget Func Obj | | 2024-25 Budget | 2024-25 Actual | 2025-26 Budget | 2026-27 Proposed Budget | Budget Increase/ (Decrease) | % Chg |
|--|---------------------------|-------------------|-------------------|-------------------|-------------------------------|-----------------------------------|----------------|
| HANOVER HIGH SCHOOL | | | | | | | |
| REGULAR INSTRUCTION | | | | | | | |
| 1100 110 | Salaries--Teacher | 5,303,203 | 5,324,091 | 5,586,910 | 5,796,668 | 209,758 | 3.8% |
| 1100 112 | Salaries--Ed Assts | 285,522 | 210,660 | 241,955 | 260,395 | 18,440 | 7.6% |
| 1100 114 | Substitutes | 28,500 | 66,734 | 28,500 | 28,500 | 0 | 0.0% |
| 1100 115 | Tutors/Sabbatical | 96,209 | 106,627 | 25,000 | 15,000 | (10,000) | -40.0% |
| 1100 200 | Payroll Tax & Benefit | 2,273,079 | 2,138,238 | 2,408,766 | 2,921,637 | 512,871 | 21.3% |
| 1100 300 | Purch Prof & Tech Svcs | 7,460 | 5,487 | 4,760 | 6,360 | 1,600 | 33.6% |
| 1100 400 | Purch Prop Svcs | 44,750 | 60,715 | 71,292 | 36,270 | (35,022) | -49.1% |
| 1100 500 | Other Purch Svcs | 41,500 | 108,266 | 42,000 | 38,000 | (4,000) | -9.5% |
| 1100 600 | Supplies | 175,553 | 151,287 | 168,827 | 166,385 | (2,442) | -1.4% |
| 1100 700 | Property | 70,494 | 98,784 | 63,736 | 62,370 | (1,366) | -2.1% |
| 1100 800 | Other Objects | 19,128 | 10,675 | 21,178 | 20,386 | (792) | -3.7% |
| Function Total | | 8,345,398 | 8,281,563 | 8,662,924 | 9,351,971 | 689,047 | 7.95% |
| TECHNOLOGY | | | | | | | |
| 1120 100 | Salaries | 118,499 | 113,420 | 117,826 | 135,428 | 17,602 | 14.9% |
| 1120 200 | Payroll Tax & Benefit | 81,345 | 98,586 | 101,818 | 121,455 | 19,637 | 19.3% |
| 1120 400 | Purch Prop Svcs | 141,790 | 125,800 | 197,566 | 186,000 | (11,566) | -5.9% |
| 1120 700 | Equipment | 183,130 | 149,428 | 125,680 | 142,500 | 16,820 | 13.4% |
| Function Total | | 524,764 | 487,233 | 542,890 | 585,383 | 42,493 | 7.83% |
| SPECIAL EDUCATION | | | | | | | |
| 1200 100 | Salaries--Teachers | 737,089 | 788,586 | 776,109 | 724,035 | (52,074) | -6.7% |
| 1200 100 | Salaries--Ed Assts/Tutors | 506,739 | 359,570 | 552,987 | 528,793 | (24,194) | -4.4% |
| 1200 200 | Payroll Tax & Benefit | 703,011 | 691,782 | 854,791 | 965,164 | 110,373 | 12.9% |
| 1200 300 | Purch Prof & Tech Svcs | 28,887 | 30,078 | 29,932 | 28,776 | (1,156) | -3.9% |
| 1200 400 | Purch Prop Svcs | 1,000 | 0 | 1,000 | 1,000 | 0 | 0.0% |
| 1200 500 | Other Purch Svcs | 1,132 | 0 | 1,132 | 2,340 | 1,208 | 106.7% |
| 1200 600 | Supplies | 8,860 | 6,617 | 12,159 | 7,900 | (4,259) | -35.0% |
| 1200 700 | Equipment | 8,200 | 4,855 | 8,200 | 4,264 | (3,936) | -48.0% |
| 1200 800 | Dues & Fees | 995 | 200 | 0 | 0 | 0 | n/a |
| Function Total | | 1,995,913 | 1,881,689 | 2,236,310 | 2,262,272 | 25,962 | 1.16% |
| ENGLISH AS A SECOND LANGUAGE | | | | | | | |
| 1260 100 | Salaries | 78,280 | 43,841 | 97,614 | 65,947 | (31,667) | -32.4% |
| 1260 200 | Payroll Tax & Benefit | 15,422 | 9,448 | 19,646 | 37,264 | 17,618 | 89.7% |
| 1260 6/700 | Supplies/Equipment | 500 | 1,638 | 1,500 | 2,000 | 500 | 33.3% |
| Function Total | | 94,202 | 54,926 | 118,760 | 105,211 | (13,549) | -11.41% |
| VOCATIONAL PROGRAM | | | | | | | |
| 1300 500 | Other Purch Svcs | 135,000 | 152,093 | 135,000 | 140,000 | 5,000 | 3.7% |
| Function Total | | 135,000 | 152,093 | 135,000 | 140,000 | 5,000 | 3.70% |
| ATHLETICS | | | | | | | |
| 1410 100 | Salaries | 518,862 | 506,795 | 525,174 | 531,351 | 6,177 | 1.2% |
| 1410 200 | P/R Tax and Benefits | 184,998 | 179,306 | 198,778 | 171,039 | (27,739) | -14.0% |
| 1410 300 | Purch Prof & Tech Svcs | 600 | 500 | 500 | 0 | (500) | -100.0% |
| 1410 400 | Purch Prop Svcs | 172,620 | 160,932 | 172,200 | 172,500 | 300 | 0.2% |
| 1410 500 | Other Purch Svcs | 4,500 | 3,242 | 4,500 | 4,000 | (500) | -11.1% |
| 1410 600 | Supplies | 31,420 | 42,698 | 31,720 | 31,670 | (50) | -0.2% |
| 1410 700 | Equipment | 59,150 | 46,426 | 57,150 | 43,100 | (14,050) | -24.6% |
| 1410 800 | Dues & Fees | 11,000 | 11,374 | 11,000 | 11,500 | 500 | 4.5% |
| Function Total | | 983,150 | 951,273 | 1,001,022 | 965,160 | (35,862) | -3.58% |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT | | 2024-25 | 2024-25 | 2025-26 | 2026-27 | Budget | |
|-------------------------------|-----------------|------------------------------|------------------|------------------|------------------|------------------|------------------------|
| 2026-27 | Proposed Budget | Budget | Actual | Budget | Proposed | Increase/ | % Chg |
| Func | Obj | | | | Budget | (Decrease) | |
| CO-CURRICULAR | | | | | | | |
| 1420 | 100 | Salaries | 100,844 | 91,592 | 98,201 | 97,917 | (284) -0.3% |
| 1420 | 200 | Payroll Tax & Benefit | 9,843 | 10,501 | 10,627 | 8,634 | (1,993) -18.8% |
| 1420 | 3/400 | Purch Prof, Tech & Prop Svcs | 38,298 | 31,954 | 40,798 | 40,798 | 0 0.0% |
| Function Total | | | 148,985 | 134,046 | 149,626 | 147,349 | (2,277) -1.52% |
| HHS - continued | | | | | | | |
| GUIDANCE | | | | | | | |
| 2120 | 100 | Salaries | 843,430 | 844,594 | 891,110 | 882,348 | (8,762) -1.0% |
| 2120 | 200 | Payroll Tax & Benefit | 411,218 | 447,027 | 467,989 | 565,027 | 97,038 20.7% |
| 2120 | 300 | Purch Prof & Tech Svcs | 6,500 | 7,365 | 6,000 | 6,500 | 500 8.3% |
| 2120 | 500 | Other Purch Svcs | 4,000 | 3,206 | 6,700 | 6,700 | 0 0.0% |
| 2120 | 600 | Supplies | 4,450 | 3,598 | 3,450 | 4,150 | 700 20.3% |
| 2120 | 800 | Other Objects | 1,000 | 355 | 400 | 400 | 0 0.0% |
| Function Total | | | 1,270,598 | 1,306,145 | 1,375,649 | 1,465,125 | 89,476 6.50% |
| HEALTH SERVICES | | | | | | | |
| 2134 | 100 | Salaries | 135,713 | 123,595 | 132,481 | 126,337 | (6,144) -4.6% |
| 2134 | 200 | Payroll Tax & Benefit | 21,695 | 15,725 | 15,390 | 48,341 | 32,951 214.1% |
| 2134 | 300 | Purch Prof & Tech Svcs | 11,287 | 5,803 | 7,897 | 8,000 | 103 1.3% |
| 2134 | 400 | Purch Prop Svcs | 400 | 0 | 400 | 400 | 0 0.0% |
| 2134 | 600 | Supplies | 4,660 | 4,227 | 4,900 | 5,400 | 500 10.2% |
| 2134 | 700 | Property | 3,175 | 3,549 | 3,600 | 200 | (3,400) -94.4% |
| 2134 | 800 | Other Objects | 400 | 240 | 605 | 500 | (105) -17.4% |
| Function Total | | | 177,330 | 153,139 | 165,273 | 189,178 | 23,905 14.46% |
| CURRICULUM DEVELOPMENT | | | | | | | |
| 2212 | 300 | Purch Prof & Tech Svcs | 3,000 | 0 | 3,000 | 0 | (3,000) -100.0% |
| Function Total | | | 3,000 | 0 | 3,000 | 0 | (3,000) -100.0% |
| STAFF DEVELOPMENT | | | | | | | |
| 2213 | 100 | Salaries | 31,000 | 31,637 | 36,000 | 26,000 | (10,000) -27.8% |
| 2213 | 200 | P/R Tax and Benefits | 90,952 | 100,387 | 92,293 | 91,328 | (965) -1.0% |
| Function Total | | | 121,952 | 132,024 | 128,293 | 117,328 | (10,965) -8.55% |
| DRESDEN PLAN | | | | | | | |
| 2214 | 100 | Salaries | 5,000 | 1,242 | 5,000 | 2,000 | (3,000) -60.0% |
| 2214 | 200 | Payroll Tax & Benefit | 4,928 | 131 | 1,400 | 408 | (992) -70.9% |
| Function Total | | | 9,928 | 1,373 | 6,400 | 2,408 | (3,992) -62.4% |
| MEDIA (Library) | | | | | | | |
| 2221 | 100 | Salaries | 173,636 | 179,351 | 192,707 | 204,186 | 11,479 6.0% |
| 2221 | 200 | Payroll Tax & Benefit | 62,199 | 81,314 | 69,941 | 114,329 | 44,388 63.5% |
| 2221 | 400 | Purch Prop Svcs | 8,500 | 20,570 | 11,500 | 0 | (11,500) -100.0% |
| 2221 | 500 | Other Purch Svcs | 13,915 | 13,398 | 5,900 | 1,650 | (4,250) -72.0% |
| 2221 | 600 | Supplies | 43,850 | 48,728 | 42,850 | 42,770 | (80) -0.2% |
| 2221 | 700 | Property | 156,120 | 149,920 | 118,200 | 84,500 | (33,700) -28.5% |
| 2221 | 800 | Other Objects | 2,098 | 1,920 | 2,438 | 2,345 | (93) -3.8% |
| Function Total | | | 460,318 | 495,200 | 443,536 | 449,780 | 6,244 1.41% |
| SCHOOL ADMINISTRATION | | | | | | | |
| 2410 | 100 | Salaries | 998,233 | 880,396 | 1,008,001 | 1,052,512 | 44,511 4.4% |
| 2410 | 200 | Payroll Tax & Benefit | 780,500 | 825,909 | 807,729 | 823,975 | 16,246 2.0% |
| 2410 | 300 | Purch Prof & Tech Svcs | 24,250 | 14,058 | 13,250 | 11,500 | (1,750) -13.2% |
| 2410 | 400 | Purch Prop Svcs | 10,000 | 8,527 | 10,000 | 9,000 | (1,000) -10.0% |
| 2410 | 500 | Other Purch Svcs | 33,500 | 30,255 | 33,000 | 32,500 | (500) -1.5% |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT | | | 2024-25 | 2024-25 | 2025-26 | 2026-27 | Budget | |
|----------------------------------|-----------------|-----------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| 2026-27 | Proposed Budget | | Budget | Actual | Budget | Proposed | Increase/ | |
| Func | Obj | | | | | Budget | (Decrease) | % Chg |
| 2410 | 600 | Supplies | 24,500 | 21,890 | 28,500 | 28,500 | 0 | 0.0% |
| 2410 | 700 | Equipment | 1,000 | 662 | 1,000 | 1,000 | 0 | 0.0% |
| 2410 | 800 | Other Objects | 3,500 | 2,410 | 3,500 | 3,500 | 0 | 0.0% |
| | | Function Total | 1,875,483 | 1,784,107 | 1,904,980 | 1,962,487 | 57,507 | 3.02% |
| BUILDING MAINTENANCE | | | | | | | | |
| 2610 | 400 | Purch Prop Svcs | 370,870 | 468,837 | 121,422 | 126,664 | 5,242 | 4.3% |
| 2610 | 600 | Supplies | 33,995 | 35,781 | 33,997 | 33,997 | 0 | 0.0% |
| 2610 | 7/800 | Equipment/Dues | 5,000 | 4,763 | 5,000 | 5,000 | 0 | 0.0% |
| | | Function Total | 409,865 | 509,381 | 160,419 | 165,661 | 5,242 | 3.27% |
| HHS - Continued | | | | | | | | |
| CUSTODIAL SERVICES | | | | | | | | |
| 2620 | 100 | Salaries | 198,707 | 203,250 | 400,098 | 434,339 | 34,241 | 8.6% |
| 2620 | 200 | P/R Tax and Benefits | 93,072 | 101,120 | 180,082 | 204,426 | 24,344 | 13.5% |
| 2620 | 400 | Purch Prop Svcs | 28,000 | 31,535 | 28,000 | 28,000 | 0 | 0.0% |
| 2620 | 500 | Other Purch Svcs | 400 | 0 | 400 | 400 | 0 | 0.0% |
| 2620 | 600 | Supplies | 268,500 | 257,617 | 268,500 | 268,500 | 0 | 0.0% |
| 2620 | 700 | Property | 42,000 | 45,954 | 6,500 | 6,500 | 0 | 0.0% |
| | | Function Total | 630,679 | 639,476 | 883,580 | 942,165 | 58,585 | 6.63% |
| GROUNDS MAINTENANCE | | | | | | | | |
| 2630 | 400 | Purch Prop Svcs | 195,688 | 201,745 | 195,688 | 195,688 | 0 | 0.0% |
| 2630 | 600 | Supplies | 1,700 | 1,124 | 1,700 | 1,700 | 0 | 0.0% |
| 2630 | 700 | Property | 600 | 0 | 600 | 600 | 0 | 0.0% |
| | | Function Total | 197,988 | 202,870 | 197,988 | 197,988 | 0 | 0.0% |
| PUPIL TRANSPORTATION | | | | | | | | |
| 2700 | 500 | Other Purch Svcs | 8,000 | 90,517 | 64,000 | 64,000 | 0 | 0.0% |
| | | Function Total | 8,000 | 90,517 | 64,000 | 64,000 | 0 | 0.0% |
| SPECIAL ED TRANSPORTATION | | | | | | | | |
| 2722 | 500 | Other Purch Svcs | 5,500 | 14,400 | 5,500 | 28,800 | 23,300 | 423.6% |
| | | Function Total | 5,500 | 14,400 | 5,500 | 28,800 | 23,300 | 423.64% |
| VOCATIONAL TRANSPORTATION | | | | | | | | |
| 2723 | 500 | Other Purch Svcs | 55,000 | 69,587 | 64,421 | 64,421 | 0 | 0.0% |
| | | Function Total | 55,000 | 69,587 | 64,421 | 64,421 | 0 | 0.00% |
| ATHLETIC TRANSPORTATION | | | | | | | | |
| 2724 | 4/500 | Purch Prop/Purch Svcs | 113,700 | 108,697 | 113,700 | 119,100 | 5,400 | 4.7% |
| | | Function Total | 113,700 | 108,697 | 113,700 | 119,100 | 5,400 | 4.75% |
| FIELD TRIPS | | | | | | | | |
| 2725 | 4/500 | Purch Prop/Purch Svcs | 29,916 | 7,492 | 35,840 | 32,122 | (3,718) | -10.4% |
| | | Function Total | 29,916 | 7,492 | 35,840 | 32,122 | (3,718) | -10.37% |
| SITE IMPROVEMENTS | | | | | | | | |
| 4200 | 400 | Purch Prop Svcs | 64,500 | 74,489 | 24,100 | 41,325 | 17,225 | 71.5% |
| | | Function Total | 64,500 | 74,489 | 24,100 | 41,325 | 17,225 | 71.47% |
| BUILDING IMPROVEMENTS | | | | | | | | |
| 4600 | 400 | Purch Prop Svcs | 87,800 | 79,796 | 103,000 | 255,000 | 152,000 | 147.6% |
| | | Function Total | 87,800 | 79,796 | 103,000 | 255,000 | 152,000 | 147.57% |
| INTERFUND TRANSFER OUT | | | | | | | | |
| 5221 | | Other Objects | 57,600 | 60,430 | 82,000 | 92,000 | 10,000 | 12.2% |

Dresden School District Expenditure Budget Report

| DRESDEN SCHOOL DISTRICT 2026-27 Proposed Budget Func Obj | 2024-25 Budget | 2024-25 Actual | 2025-26 Budget | 2026-27 Proposed Budget | Budget Increase/ (Decrease) | % Chg |
|--|--|---------------------|---|-------------------------------|-----------------------------------|--------------|
| <i>Function Total</i> | 57,600 | 60,430 | 82,000 | 92,000 | 10,000 | 12.2% |
| HIGH SCHOOL TOTAL | \$17,806,569 | \$17,671,946 | \$18,608,211 | \$19,746,234 | \$1,138,023 | 6.12% |
| | 2024-2025 | | *2025-2026 | 2026-2027 | \$ Diff | % Diff |
| DISTRICT TOTAL (Base) | \$31,058,259 | \$30,936,330 | \$31,783,456 | \$33,705,109 | \$1,921,653 | 6.05% |
| | <u>Other Articles to be voted:</u> (not included in above totals) | | | | | |
| | | | Article 2: Officers' Salaries | 15,877 | 15,877 | 0.05% |
| | | | Article 3: Hanover-Dres Service Staff Agreement | 101,809 | 101,809 | 0.32% |
| | *FY25-26 District Total agrees with 2025 MS-22-R as Reported. | | | \$33,822,795 | \$2,039,339 | 6.42% |

Hanover High School Class of 2025

| | | |
|----------------------------|-----------------------------|------------------------------|
| Benjamin Elliot Aaron | Isabella Pen-li DiScipio ** | Sydney Elizabeth Guillette + |
| Theodore Jakob Abbate | Gabrielle Ann Downard + | Zabava Halchenko + |
| Samuel Lawrence Ames | Maxwell Sean Dunten | Reese Heather Hamlin |
| Jacklyn Rose Anderson | Zachary Scott Edson * | Charles John Harris |
| Eva June Bell | Eleanor Ruby Edson ** | Sarah Isabel Harrison ** |
| Aidan Patrick Beyer | Lauren Holly Evans | Abraham Lawrence Healey |
| Aryaman Srivatsa Bhaskar | Ryan Michael Faris | Amelia Maya Henry |
| Samuel Louis Bowie-Reimers | Jessica Elizabeth Fisher | Harry Maxwell Hirschman |
| Elleanor Rose Bradley + ** | Bailey Lucien Fontaine + | Lucy Mae Hirschman |
| Sebastian Andrew Bujarski | Charles Wyatt Forbush + | Ian Timothy Holmes |
| Luca Marie Callnan | Winston Frederick Fossett + | Amelia Mae Holthoff |
| Rosemary Margaret Candon + | Andrew Joseph Frechette | William Porter Hopkins + |
| Owyn Evans Casey | David Kingsbury Frechette | Nandeesh Pawan Jain |
| Aiden Joseph Caulfield | Iris Olympia Freeman ** | Iris Jia + ** |
| Elizabeth Anne Chambers | Amara Katherine Fuchs * | Clancy Anne Killebrew |
| Schuyler Lord Clapp + | Dahlia Hort Fuld + * | Taehan Kim + * |
| Willow Hannah Clifford | Tyler Harry Gammell + | Andrew Burns Ladd |
| Penelope Jane Collins + | Hannah Grace Gardner | Bjorn Noi Larusson |
| Theo Connor Cook + | Joseph Aaron Glass | Maura Josephine Lathrop + |
| Sophia Frances Costa ** | Rex Neil Gleason | Julia Grace Lawe |
| Henry Hanifin Cotter | Ava Jolie Goletz | Diego Li-Kai Lee * |
| Allison Hailey Daigle | Lucia Beatriz Gomez | Allyson Xiu-Pei Lee |
| Liam Michael Danaher + | Oliver Ramsey Greenway | Kadia Sayre Lemay |
| Heidi Genevieve Davis | Iain Kyung-Jin Greger | Sophia Caroline Lewellen |
| Evelyn Shevon De Jesus | Jai George Gregory + | Faith Crocker Lindsay |
| Cole Alessandra DeMatteo | Gavin Thomas Griffin | Mingheng Zhang Liu |
| Jocelyn Clara Dennis ** | Lucy Ethlyn Griffiths | Coulson David Lloyd-Clare * |

Hanover High School Class of 2025

| | | |
|----------------------------------|----------------------------------|-------------------------------|
| Tanner Alexander Longmoore | Claire Theresa Marie Reder | Gideon Anthony Trajman + |
| Mackenzie Grace Loughman + | Guinevere Mary Riordan + | Ella Grace Tullar + ** |
| Campbell Elizabeth Madden + | Charlotte Rose Robinson | Katherine Isabelle Tullar |
| Pablo Miguel Martin-Asensio | Taylor Grace Robles | Matthew Lee Tysinger + |
| Juliana Camila Masland | Rachel Rockmore * | Claire Elizabeth Uiterwyk |
| Jackson Paolo Maxfield | Sadie Anne Ross ** | Alexander Griffin Valentino |
| Ezra Mines McGinley-Smith | Andrew Walker Yeehung Rudd * | Andrew Gordon Valentino |
| Andrew John McGuire * | Daniel James Rush ** | Nicholas Wayne Van Citters ** |
| Willa LiTong Merrill ** | Imogen Elizabeth Avtar Sangha | Mya Cassidy Shin Veracka |
| Krrish Jawahar Mishra * | Niko Densmore Sanville + | Carter Thomas Vettori |
| Jasper Reed Moore + | Matthew Louis Saporito + * | David Philip Viazmenski ** |
| Gavin Clark Munson + | Tirza Anne Savellano * | Natalie Ann Wainwright * |
| Keegan Patrick Murphy + | Laura Miriam Schaner | William Finnegan Ware ** |
| Wyethe Rowland Murray | John Emerson Scherer + | Benjamin Hayes Warren + |
| Seoyun Sean Nam | Finch Azalea Shepherd + | Owen Thomas Welch |
| Gavin Alexander Nartowicz + | Dylan Kinsley Simpkins | Campbell Bailin White + |
| Lionel Jean Latyr Ndong | Viggo Ulric Slayton + | Lucy Bea Wilcox |
| Skylar Rain Nigriny ** | Keaton Fox Smith | Nora Kathleen Williams * |
| Jade Amber Nigriny | Lily Hawthorne Smith | Emilia Nelle Williams |
| Isaac Mosi Novosad * | Beckett Quinn Sobel | Ryder Merrill Wilson + |
| Alex Antonio Orsino | Nathaniel Hoyt Solberg | Noah Edward Winchester |
| Leo Andrei-Pierre Patyk-Finkel + | Ethan Michael St. Laurence | Canyang Zhao |
| Braelyn Marquis Pearl | Elizabeth Evans Staats | |
| Jennifer Minh Pham | Cody Reginald Stearns | |
| Matthew Thomas Porreca + | Benjamin Wyatt Thaler Wellborn + | |
| Simone Blanche Prescott | August Goodall Dustin Thompson + | |
| Isaac Joseph Prince | Faith Ellen Marie Timmons | |
| Quinn Lewis Ray | Hazel Rane Tompkins + | |

+ Norwich Resident

** Magna Cum Laude

* Maxima Cum Laude

Telephone Contacts

| | |
|---|----------------|
| Emergency Only: Ambulance, Fire, Police | 911 |
| Non-emergency | |
| Ambulance | (603) 643-3424 |
| Fire | 649-1133 |
| Police | 649-1460 |
| Game Warden | (802) 234-9933 |
| Town Garage | 649-2209 |
| Web Page | norwich.vt.us |

Office Hours / Contacts

| | |
|---|-----------------|
| Listers, Thurs. 9am-4pm or by appointment | 649-1419 opt. 6 |
| Finance Office, Mon., Thurs., Fri. 9am-4pm | 649-1419 opt. 3 |
| Fire Department, by appointment | 649-1133 |
| Fire District, Mon. 9am-12; Fri. 12-4pm; or by appointment | 649-3474 |
| Norwich Public Library | 649-1184 |
| Mon. 1-8pm; Tues., Wed. & Fri. 10am-5:30pm; | |
| Thurs. 10am to 8pm; Sat. 10am-3pm; Sun. 12-4pm (Sept.-May) | |
| Planning & Zoning, M-F 9am-5pm | 649-1419 opt. 4 |
| Public Works, M-F 7:00am-3:30pm | 649-2209 |
| Recreation Director | 649-1419 opt. 5 |
| Town Clerk, M-F 8:30am-4:30pm | 649-1419 opt. 2 |
| Town Manager, M-F 8:30am-4:30pm | 649-1419 opt. 1 |
| Town Treasurer, by appointment | 649-1678 |
| Transfer Station & Recycling Center, Wed. & Sat. 8am-4:45pm | 649-1192 |

Meeting Schedules

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

| | |
|--|-------------------------------------|
| Conservation Commission | 3rd Tuesday at 7pm |
| Development Review Board | 3rd Thursdays at 7pm |
| Dresden School Board (at Hanover High School Library). | 4th Tuesday at 7pm |
| Fire Department Training (at Fire Department) | 2nd Monday at 6:30pm |
| Drill Night | 3rd Monday at 6:30pm |
| FAST Squad Training. | 1st Monday at 6:30pm |
| Historic Preservation Commission (at Norwich Historical Society) | Meet as needed |
| Land Management Council | 3rd Wednesday at 6:30pm |
| Listers | 3rd Wednesday at 7pm |
| Norwich Energy Committee | 4th Tuesday at 7pm |
| Norwich Finance Committee | 2nd Monday at 6:30pm |
| Norwich School Board (at Marion Cross School Library). | 1st Wednesday at 6:30pm |
| Norwich Public Library Board of Trustees (at Library) | 4th Monday at 7pm |
| Planning Commission. | 2nd Tuesday at 7pm |
| Prudential Committee/Fire District (at 306 Main St.) | 1st Thurs. at 7pm, 3rd Tues. at 8am |
| Recreation Council | 1st Tuesday at 7pm |
| Selectboard | 2nd and 4th Wednesdays at 6:30pm |
| Trails Committee (at Norwich Historical Society). | 1st Wednesday at 7pm |
| Upper Valley Trails Alliance (at Howe Library) | 2nd Wednesday at 5:30pm |

General Information

Access from Highways (Curb Cuts): A 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 Planning and Zoning Office and should be submitted to the Norwich Planning and Zoning Office.

Zoning and Building Permits: A zoning permit is required prior to any land development in the Town of Norwich. Land development is defined as “The division of a parcel into two or more parcels, the construction, reconstruction, conversion, structural alteration, relocation or enlargement of any building or other structure, or of any excavation or landfill, and any change in the use of any building or other structure, or land, or extension of use of land.” The State of Vermont requires a fifteen-day appeal period before an administrative permit is effective. Effective administrative permits are valid for two (2) years; work must substantially commence within one (1) year. An applicant may file an application at least 30 calendar days prior to the expiration date of the original permit to renew the permit, without fee. You can reach the Planning and Zoning staff at (802) 649-1419 x4.

On-site Sewage Disposal Systems: New or replacement sewage disposal systems require a wastewater permit issued by the Vermont Department of Environmental Conservation (802-885-8855). Construction, modification or expansion of any structure requiring a new or expanded sewage disposal system may not commence until a wastewater permit has been issued. Repairs or modifications to existing sewage disposal systems may also require a state permit.

Solid Waste Disposal: Use of the Town Transfer Station and Recycling Center is generally limited to Norwich residents. The annual windshield sticker, which costs \$40, may be obtained at the Transfer Station. You pay a per-bag fee for all trash that cannot be recycled. Fees are \$5.00 per ticket purchased at the Transfer Station and \$50 for a card of 10 purchased at the Transfer Station.

Permits for the landfill in Hartford, Vermont, are available at the Town Clerk’s Office, together with the rules and punch cards necessary for payment. Punch cards of 10 cost \$51.50 and windshield stickers cost \$30 for the first sticker, \$15 for the second.

Pet Licenses: All dogs and wolf hybrids six months of age and older 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. Up to end of day on April 1st license fees are \$11 for neutered or spayed animals and \$15 for intact animals. A statutory fine of \$2 (altered) or \$4 (intact) will be added to these fees after April 1st.

Copies of all ordinances are available or on file at the Town Clerk’s Office.



Along the Ballard Trail by Steven Lufkin

Dresden School District Annual Meeting

Hanover High School

12:30pm Saturday, February 28, 2026

Norwich Public Informational Hearing

7pm Monday, March 2, 2026

Tracy Hall Gym, Norwich

Voting Hours

7am to 7pm Tuesday, March 3, 2026

Tracy Hall Gym, Norwich