Norwich Selectboard

Regular Meeting: Thursday, November 12, 2026 – 6:30 p.m.

Tracy Hall Multi-Purpose Room

This meeting is being held in-person and via ZOOM

ZOOM access information: https://us02web.zoom.us/j/89116638939 Meeting ID: 891 1663 8939
US Toll-free: 888-475-4499 (Press *9 to raise hand; Press *6 to unmute after being recognized by Chair)
NOTE: To be admitted to Zoom, you must display a First and Last Name

Welcome & Introductions

1. Agenda – Discussion/Motion
2. Chair's Report
3. Public Comments for Items not on the Agenda – Discussion
4. Approve Minutes – October 19, 2026 Special Meeting, October 22, 2026 Special Meeting, October 28, 2026 Special and Regular Meetings – Discussion/Possible Motion (5 mins)
5. Emily Myers Speaks About the Vermont Community Leadership Summit
6. Tracy Hall Working Group Update
7. Overview of FY28 Municipal Budget Elements and Process – Discussion/Possible Motion (15 mins)
8. Operational Budgets for Admin/Recreation/Fire Department/Town Clerk/Listers – Discussion/Possible Motion (60 mins)
9. Change of Informational Meeting Date (tabled Oct 28, 2026) – Discussion/Possible Motion (10 mins)
10. TM Recommendation for Gravel & Ledge Bids – Discussion/Possible Motion (5 mins)
11. Finance Committee Items (tabled October 28, 2026) - Discussion/Possible Motion(s) (30 min)
    - Finance Committee Update and Future Priorities
    - Norwich Finance Committee MOU and Charge
    - Town Financial Reporting and FY26 Unaudited Financials
    - Finance Committee Involvement in the Upcoming Budget Process
12. Finance Committee MOU with School District – Discussion/Possible Motion (10 mins)
13. Classon Request for Legal Expenditure Review – Discussion/Possible Motion (10 mins)
14. TM Goals and Objectives – Discussion/Possible Motion (10 mins)
15. AP Warrants – Discussion/Possible Motion (5 mins)
16. Receipt of Correspondence – Discussion/Possible Motion (5 mins)
17. Discussion of November 18, 2026 Selectboard Agenda – Discussion/Possible Motion (10 mins)
18. Adjournment – Motion

Future Meeting Dates

Day	Date	Meeting Type	Time & Content	Other Notes
Wednesday	11/18/2026	Regular: Zoom & JAM	6:30 p.m. Selectboard business	
Wednesday	12/9/2026	Regular: Zoom & JAM	6:30 p.m. Selectboard business	

Town of Norwich
Minutes for the Special Selectboard Meeting
Monday, October 19, 2026

Active Participants at Tracy Hall: Kimo Griggs (Selectboard Chair), Brendan Classon (Selectboard Vice Chair), Matt Swett (Selectboard Member), Mary Layton (Selectboard Member), Rob Gere (Selectboard Member), Brennan Duffy (Town Manager), Priscilla Vincent, Joan Rose, and Mike Rose.

Active Participants on Zoom: Jaan Laaspere (Planning Commission Chair).

Key: *Motions noted in italics*.
Public comment noted in blue.

The meeting was called to order by Chair Griggs at 5:32pm.

YouTube Timestamp: 00:00:00

1. **Agenda**
   Timestamp: 00:00:57

   Layton moved (Gere 2nd) to approve the agenda as presented by the Chair.
   - *Vote: Unanimous*

2. **Public Comments for Items not on the Agenda**
   Timestamp: 00:01:55

   Priscilla Vincent shared that she was dismayed and quite incensed to learn that apparently the Town Manager did not feel it necessary to provide a police presence for the CHaD race, which began in Hanover and crossed through Norwich. Priscilla continued to share that the citizens of the Town have been unheard in relation to the evaluation of the Town Manager. The Town Manager, Brennan Duffy, then attempted to respond to the police presence concern but was denied the opportunity with a suggestion for responding during another meeting or via another method of communication.

   Joan Rose shared that she had yet to experience the Town Manager as being part of the Norwich community. Jaan Laaspere, Planning Commission Chair, followed up the comment with a proposal for the Town Manager evaluation process to include a visible project management goal.

3. **Evaluation of Town Manager – Follow-up discussion of Town Manager evaluation following discussions based on TM self-evaluation during the September 30, 2026 Special Meeting and discussions of member's individual evaluations and direct-**

report evaluations during the October 7, 2026 Special Meeting. The goal is to better understand the full evaluation prior to assembling a public response and statement.
Timestamp: 00:08:30
Preliminary Public Discussion: 00:10:07
Proposed Executive Session: 00:19:35
Public Statement: 00:20:27

Layton moved (Swett 2nd) to state for the record, that:

(1) the Selectboard wishes to have a discussion of the Town Manager evaluation following discussions during Special Meetings on September 30 and October 7 2026; (2) the review will include consideration of the Town Manager's self-evaluation, input from direct reports and the individual evaluations completed by Selectboard members; and (3) for tonight's meeting, these matters will be discussed initially among Board members only, after which, at the Chair's direction, the Town Manager may be invited to join the Board's discussion.
- *Vote: Unanimous*

Priscilla Vincent asked for clarification pertaining to the public preliminary discussion that was included with the agenda item.

Layton moved (Gere 2nd) to enter executive session under 1 V.S.A. § 313(a)(3) to discuss the evaluation of the Town Manager, a public officer and employee of the Town, as part of his annual performance review. Discussion will be limited to that matter, and no action will be taken in executive session. Discussion will initially be among Board members only, and the Town Manager may be invited to join the session at the direction of the Chair. Layton's initial motion attempt was cut off by the public seeking elucidation on a specific agenda component.
- *Vote: Unanimous*

Following the completed motion but before the final vote, Mike Rose sought an explanation on performance and evaluation, propelling Layton to posit further details on the Town Manager performance evaluation process, in tandem with Classon and Swett providing insight into the evaluation and metric template being utilized.

The Selectboard entered executive session at 5:52pm.

Layton moved (Gere 2nd) to enter public session.
- *Vote: Unanimous*

The Selectboard entered public session at 7:56pm.

No action was taken in the executive session.

Chair Griggs offered a summary of the executive session, including a discussion on the Town Manager evaluation format methods and results, with a forthcoming public statement to possibly be read during the next regular meeting. Classon then reiterated elements of the evaluation process while also seeking patience from the public.

4. **Adjournment**
   Timestamp: 00:23:18

   Layton moved (Classon 2nd) to adjourn the meeting.
   - *Vote: Unanimous*

   Meeting adjourned at 7:59pm.

   Minutes taken by Steve Schlauch.

Town of Norwich
Minutes for the Special Selectboard Meeting
Monday, October 22, 2026

Active Participants at Tracy Hall: Kimo Griggs (Selectboard Chair), Brendan Classon (Selectboard Vice Chair), Matt Swett (Selectboard Member), Mary Layton (Selectboard Member), and Cheryl Lindberg (Lister).

Active Participants on Zoom: Rob Gere (Selectboard Member), Beriah Smith (Town Legal Counsel), and Brennan Duffy (Town Manager).

Key: *Motions noted in italics*.

The meeting was called to order by Chair Griggs at 5:30pm.

YouTube Timestamp: 00:07:04

1. **Agenda**
   Timestamp: 00:08:08

   Layton moved (Classon 2nd) to approve the agenda as presented by the Chair.
   - *Vote: Unanimous*

2. **Public Comments for Items not on the Agenda**
   Timestamp: N/A

3. **Consideration of a Settlement Proposal for Great River Hydro's appeal to the Superior Court of their 2025 property tax assessment of acreage and easement value in Norwich.**
   Timestamp: 00:09:27
   Proposed Executive Session: 00:17:03
   Public Statement: 01:01:58

   Beriah Smith, Town Legal Counsel, provided further details about the case, along with Chair Griggs. Cheryl Lindberg, Lister, briefly added related information regarding the 2025 Town-wide reappraisal.

   Layton moved (Swett 2nd) that the Board find that premature public knowledge regarding communications between the Selectboard and the Town Attorney for the purposes of receiving professional legal services and discussing a proposed settlement of pending litigation known as Great River Hydro, LLC v. Town of Norwich, would clearly place the Selectboard at a substantial disadvantage by potentially waiving the attorney-client privilege, revealing the Town's negotiation strategy and negotiation priorities to the opposing party which would make negotiation of any

favorable settlement protecting the Town's interest substantially more difficult and place the Town at a substantial knowledge disadvantage in the litigation. Following the motion and second, a discussion occurred involving a minor change to the motion language, with Layton and Griggs withdrawing their motion and seconding.

The motion, as amended and seconded:

Layton moved (Swett 2nd) that the Board find that premature public knowledge regarding communications between the Selectboard and the Town Attorney for the purposes of receiving professional legal services and discussing a proposed settlement of pending litigation known as Great River Hydro, LLC v. Town of Norwich, would clearly place the Town at a substantial disadvantage by potentially waiving the attorney-client privilege, revealing the Town's negotiation strategy and negotiation priorities to the opposing party which would make negotiation of any favorable settlement protecting the Town's interest substantially more difficult and place the Town at a substantial knowledge disadvantage in the litigation.

- *Vote: Unanimous*

Layton moved (Swett 2nd) to enter into executive session for the purpose of receiving confidential attorney-client communications made for the purpose of providing professional legal services and to consider a proposed settlement of pending litigation known as Great River Hydro, LLC v. Town of Norwich pursuant to 1 V.S.A. 313(a)(1)(E) and (F), and invite the Town Attorney, the Assistant Attorney General, the Town Manager, and Lister Cheryl Lindberg into the executive session.

- *Vote: Unanimous*

The Selectboard entered executive session at 5:40pm.

Layton moved (Swett 2nd) to enter public session.

- *Vote: Unanimous; Gere not present.*

The Selectboard entered public session at 6:25 pm.

No action was taken in the executive session.

Swett moved (Layton 2nd) to approve the settlement with changes proposed in the executive session and authorized the Chair of the Selectboard to sign the amended version on behalf of the Town.

- *Vote: Unanimous; Gere not present.*

4. **Adjournment**
   Timestamp: 01:02:38

Swett moved (Layton 2nd) to adjourn the meeting.

- *Vote: Unanimous; Gere not present.*

Meeting adjourned at 6:26pm.

Minutes taken by Steve Schlauch.

Town of Norwich
Minutes for the Special Selectboard Meeting
Wednesday, October 28, 2026

Active Participants at Tracy Hall: Kimo Griggs (Selectboard Chair), Brendan Classon (Selectboard Vice Chair), Matt Swett (Selectboard Member), Mary Layton (Selectboard Member), and Rob Gere (Selectboard Member).

Active Participants on Zoom: Brennan Duffy (Town Manager).

Key: *Motions noted in italics*.

The meeting was called to order by Chair Griggs at 5:31pm.

YouTube Timestamp: 00:00:00

1. **Agenda**
   Timestamp: 00:06:17

   Layton moved (Gere 2nd) to approve the agenda as presented by the Chair.
   - *Vote: yes (unanimous)*

2. **Public Comments for Items not on the Agenda**
   Timestamp: 00:07:42

3. **Discussion of employee-related contract with Town Counsel**
   Timestamp: 00:07:58
   Proposed Executive Session: 00:08:15
   Public Statement: 01:01:01

   Layton moved (Swett 2nd) that the Selectboard find that premature general public knowledge regarding the negotiation of a contract and analysis of a legal matter by Town counsel would clearly place the Town at a substantial disadvantage, because the discussion will divulge the Town's position on the contract provisions to be negotiated and will include confidential attorney-client communications made for the purpose of providing professional legal services to the Town.
   - *Vote: yes (unanimous)*

   Layton moved (Swett 2nd) that the Selectboard enter executive session, with the Town Manager and Town counsel to discuss the negotiation of a contract under 1 V.S.A. § 313(a)1(A), the analysis of a legal matter by Town counsel under 1 V.S.A. §313(a)1(F), and matters relating to the employment of a public employee under 1 V.S.A. § 313(a)(3).
   - *Vote: yes (unanimous)*

The Selectboard entered executive session at 5:37pm.

Layton moved (Swett 2nd) to enter public session.
- *Vote: yes (unanimous)*

The Selectboard entered public session at 6:26pm.

No action was taken in the executive session; nor was there any information to report.

4. **Adjournment**
Timestamp: 01:02:21

Layton moved (Gere 2nd) to adjourn the meeting.
- *Vote: yes (unanimous)*

Meeting adjourned at 6:27pm.

Minutes taken by Steve Schlauch.

Town of Norwich
Minutes for the Selectboard Meeting
Wednesday, October 28, 2026

Active Participants at Tracy Hall: Kimo Griggs (Selectboard Chair), Brendan Classon (Selectboard Vice Chair), Matt Swett (Selectboard Member), Mary Layton (Selectboard Member), Rob Gere (Selectboard Member), Priscilla Vincent, and Christie James (Finance Committee Member).

Active Participants on Zoom: Brennan Duffy (Town Manager), Lily Trajman (Town Clerk), Steven Hepburn (Finance Committee Member), Jaan Laaspere (Planning Commission Chair), Cheryl Lindberg (Treasurer), and Kris Clement.

Key: *Motions noted in italics*.
Public comment noted in blue.

The meeting was called to order by Chair Griggs at 6:33pm.

YouTube Timestamp: 01:08:04

1. **Agenda**
   Timestamp: 01:09:14

   Swett suggested adding the item, Town of Norwich Website Working Group Proposal, to the meeting agenda, with Chair Griggs recommending the item as #14.

   Swett moved (Gere 2nd) to approve the agenda as amended to include the website discussion and possible motion.
   - *Vote: yes (unanimous)*

2. **Chair's Report**
   Timestamp: 01:10:45

   Chair Griggs provided a summary of occurrences that happened since the last regular meeting, which included three Special Selectboard Meetings; reviewing safety considerations with the Police Department for work as a crossing guard; and participation in BCA and BOA hearings—amongst other events.

3. **Public Comments for Items not on the Agenda**
   Timestamp: 01:11:17

   Lily Trajman, Town Clerk, reminded the public that voting will be occurring at Tracy Hall on November 3rd, and that the Clerk's Office will be closed on November 4th.

Jaan Laaspere, Planning Commission Chair, provided a clarification on a Planning Commission memo pertaining to capital planning.

4. **Approve Minutes – October 7, 2026 Special Meeting and October 14, 2026 Special and Regular Meetings**
   Timestamp: 01:14:42

   Gere moved (Layton 2nd) to approve the Minutes of the October 7, 2026 Special Selectboard Meeting; the October 14, 2026 Special Selectboard Meeting; and the October 14, 2026 Regular Selectboard Meeting as presented.
   - *Vote: yes (unanimous)*

5. **Change of Informational Meeting Date**
   Timestamp: 01:16:05

   Following a discussion between Selectboard members, and a pertinent suggestion by Lily Trajman, Town Clerk, it was decided that the item be tabled for next month's meeting, with the vote to table being unanimous.

6. **Memorial Tree Gift Acceptance**
   Timestamp: 01:22:05

   Chair Griggs suggested reaching out to the baseball and softball recreational association, which propelled further conversation by the Board and the Town Manager, Brennan Duffy.

   Layton moved (Swett 2nd) to accept the gift of a memorial tree to be placed in Huntley Meadow in May of 2027 at a location approved by Town staff.
   - *Vote: yes (unanimous)*

7. **Conclusion of Town Manager's Annual Evaluation**
   Timestamp: 01:28:57

   Swett stated that, "the majority opinion of the Selectboard Members is that the Town Manager did a satisfactory job and helped maintain the Town's stability and continued development. He fulfilled his statutory duties while guiding a range of Town projects to successful completion at fair cost to the taxpayers. The core of the Town Manager's duty is financial oversight, managing the workforce, and managing the day-to-day functioning of our Town business, and some feedback indicates that these are being handled adequately. A satisfactory job performance does not mean there is no room for improvement. The Selectboard has provided Brennan with a performance evaluation that outlines the strengths and areas of improvement from his previous year of work.

Among other things, the full Board recognizes that improving communication and customer service should be highly prioritized in this next year. Setting goals will be among the Board's highest priority in the upcoming month, as will reviewing progress on them at intervals throughout the year. We appreciate the significant time and effort that everyone has contributed to this process."

Swett moved (Layton 2nd) that the Town Manager receive a step increase pursuant to his contract retroacted to October 7th, 2026.

- *Vote - Classon (No); Layton (Yes); Gere (Yes); Swett (Yes); Griggs* (No): Passed.

Before the final vote, Priscilla Vincent asked for clarification on the Town Manager's base salary following the step increase.

8. **Discussion of Goals & Objectives for 2026-27 TM Evaluation**
   Timestamp: 01:31:00

   Following a discussion amongst the Board members, the Town Manager, and Jaan Laaspere, Planning Commission Chair, a plan was set to have a list of goals and objectives drafted by November 12th, 2026.

9. **Finance Committee Items**
   Timestamp: 01:46:05

   Steven Hepburn, Finance Committee member, provided intricate details on a set of documents that were given to the Selectboard in June 2026 by the Finance Committee. Christie James, Finance Committee member, offered additional comments and suggestions in tandem with the Treasurer, Cheryl Lindberg.

   Layton and the Town Manager, Brennan Duffy, posited concern with the proposed motion, allowing for further elaboration from Steven Hepburn. However, Layton still felt unprepared for the proposed motion, suggesting a revision. Swett aligned with Layton, stating a need for more time to examine the contents related to the proposed motion. Chair Griggs disagreed, as did Classon by expressing that the motion was quite simple.

   Kris Clement praised the Finance Committee while also suggesting appointing a liaison to the Committee. Steven Hepburn then offered further clarity on the motion language proposed by Chair Griggs, along with related comments being posited by Jaan Laaspere, Planning Commission Chair, Christie James, Finance Committee member, and Cheryl Lindberg, Treasurer. Thus, a vote was passed to table the two proposed motions for consideration during the November 12th meeting. The vote included: Classon (No); Layton (Yes); Gere (Yes); Swett (Yes); Griggs (Yes).

Swett moved (Layton 2nd) that the Selectboard directs the Finance Committee to work with the Planning Board on capital planning.

Before the final vote, Jaan Laaspere, Planning Commission Chair, offered a technical adjustment to the motion moved by Swett. Chair Griggs then restated the revised motion language. The motion, as amended and seconded:

Swett moved (Gere 2nd) that the Selectboard directs the Finance Committee to work with the Planning Commission on capital programming.

- *Vote: yes (unanimous)*

10. Finance Roles and Responsibilities

Timestamp: 02:46:10

Cheryl Lindberg, Treasurer, offered concern regarding the accuracy of the Roles and Responsibilities document, propelling Chair Griggs to suggest that the Treasurer oversee future editing processes of the document. Additionally, Swett provided clarity on the intent for including the document for general review.

11. Town Manager Report

Timestamp: 02:57:15

The Town Manager, Brennan Duffy, shared some high points from the detailed report, including bids and contracts in preparation for the winter months; the 448 Main Street water project being underway in collaboration with an engineering company and the homeowner, along with the completion of a formalized agreement on the scope of the project and the cost-splitting; and an update on the Hurricane Riders Snowmobile Club and how to create a simple way for limiting vehicular traffic.

12. Department Reports

Timestamp: 03:08:55

The Town Manager proposed setting meeting dates to discuss Department budgets.

13. TM Request for DPW Truck Repair Exceeding $12,001

Timestamp: 02:57:23

The Town Manager delivered further details on the need for repairs.

Layton moved (Gere 2nd) to approve the recommendation from the Town Manager to extend approximately $17,000 on repairs to DPW Truck #1.

- *Vote: yes (unanimous)*

14. Town of Norwich Website Working Group Proposal

Timestamp: 03:16:40

Griggs moved (Layton 2nd) to authorize Matt Swett to form a Town of Norwich Website Working Group as described in a Memorandum attached in the Packet for the October 28, 2026 Regular Selectboard Meeting.

- *Vote: yes (unanimous)*

15. AP Warrants

Timestamp: 03:23:41

Layton moved (Gere 2nd) to approve AP Warrant #1535 in the amount of $3,547.07 to be paid from the General Fund, AP Warrant #1536 in the amount of $337.00 to be paid from the Police Special Equipment Fund #21, AP Warrant #1537 in the amount of $203,477.53 to be paid from the General Fund, AP Warrant #1538 in the amount of $4.00 to be paid from the Records Restoration Fund #45, AP Warrant #1539 in the amount of $25,000 to be paid from the Generator Fund #46, and AP Warrant #1540 in the amount of $13,425.00 to be paid from the Public Safety Facility Fund #47.

- *Vote: yes (unanimous)*

16. Receipt of Correspondence

Timestamp: 03:25:34

Chair Griggs shared a detailed list of correspondence material. Classon added brief comments on the correspondence from residents and engineers in support of assisting with the 448 Main Street water issue.

Swett moved (Gere 2nd) to receive all correspondence.

- *Vote: yes (unanimous)*

17. Discussion of November 12, 2026 Selectboard Agenda

Timestamp: 03:28:22

The Selectboard discussed, then curated a draft list of potential agenda items.

18. Adjournment

Swett moved (Layton 2nd) to adjourn the meeting.

- *Vote: yes (unanimous)*

Meeting adjourned at 9:02pm.

Minutes taken by Steve Schlauch.

Town of Norwich FY 28 Budget

(July 1, 2027 – June 30, 2028)

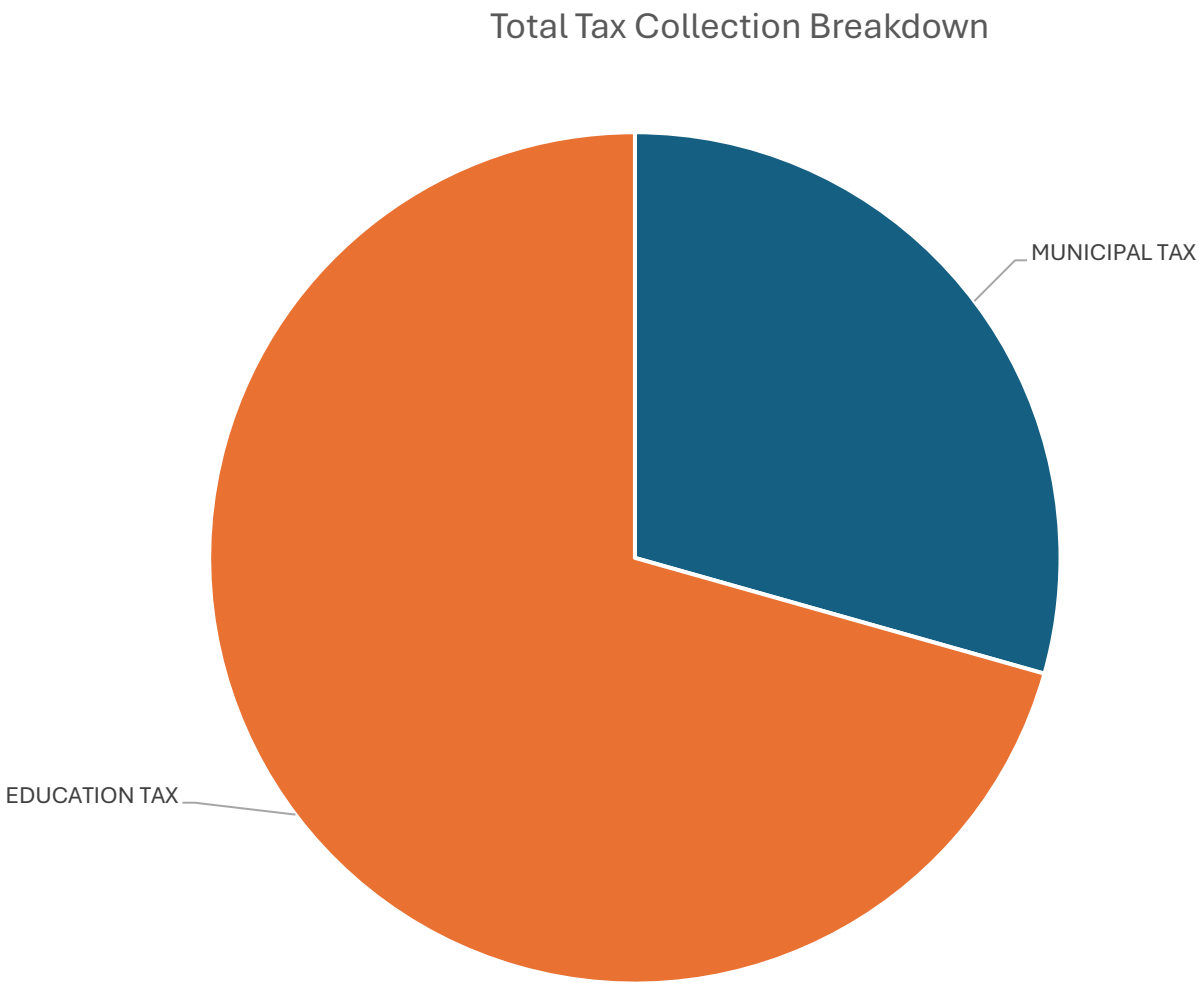
FY 2028 Municipal Budget Process

- Collaboration with department heads
  - Provided each department with 3 years of prior budget to actual data
  - Held minimum of two meetings with each department

- Created a spreadsheet projecting salaries for the fiscal year
  - 2% Step increase for each employee on their employment anniversary
  - 3.92% COLA increase for all full-time employees at the beginning of the fiscal year

- Projected increases in health insurance, fuel, transfer station
  - Health insurance- 7.5% increase (BCBS 2027- 1.2% increase / National average- 15% increase)
  - Fuel- 20% increase (based on budget to actuals data)
  - Transfer Station - 25% increase (based on known Casella cost increase)

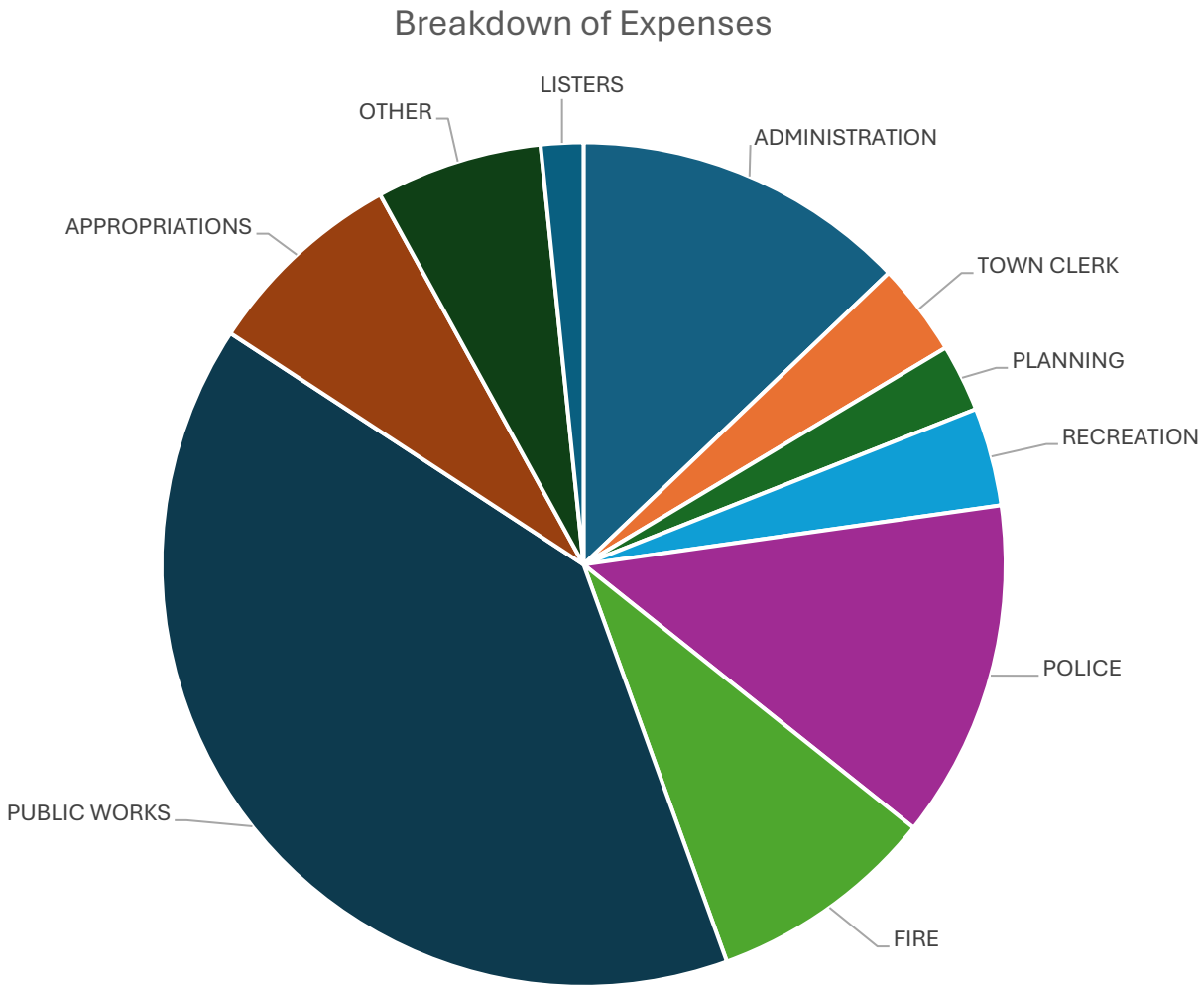
FY27 Tax Breakdown - $22,106,952



Municipal Tax - $6,302,286.41

Education Tax - $15,804,665.59

FY28 Expenditure Breakdown - $7,903,566



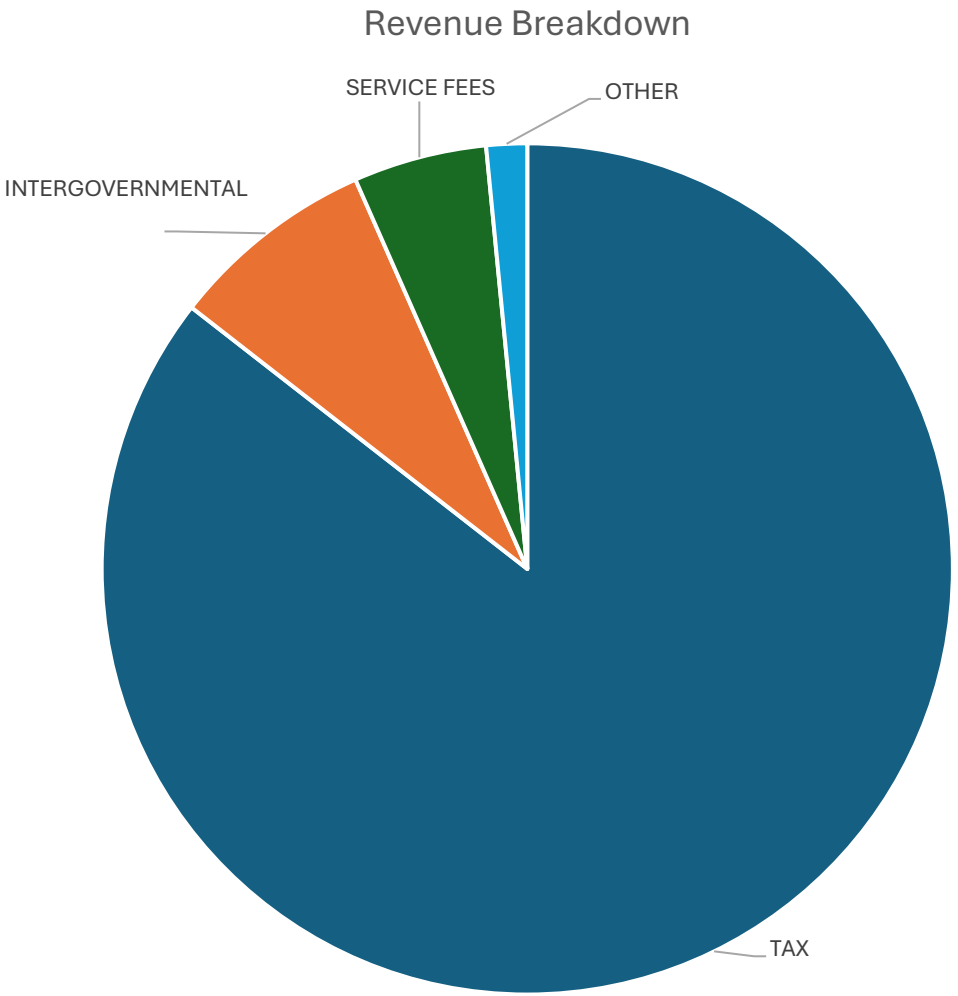
Administration -	$1,011,171
Town Clerk -	$288,077
Planning & Zoning -	$203,082
Recreation -	$295,537
Police -	$1,018,581
Fire -	$689,488
Public Works -	$3,124,236
Listers -	$127,939
Other -	$534,983
Appropriations -	$610,472

***FY2028 expenditures are projected to have an increase of 6.15% over FY2027**

*Other includes public safety, emergency management, debt service, insurance, Energy, Solid Waste, Conservation, Tax, Insurance

*Administration includes town admin, gen admin, and finance department

FY28 Revenue Breakdown - $7,903,566



Property Tax -	$6,829,766
Intergovernmental -	$613,000
Service Fees -	$382,050
Other -	$78,750

*Other includes License & Permit, Misc, Other, Public Safety, Grants

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-4-0000 PROPERTY TAX REVENUES										
01-4-000001.00 TOWN PROPERTY TAX	4,621,999.48	4,620,862.56	4,572,216.00	4,595,626.24	5,692,492.00	5,700,806.93	5,664,692.83		6,129,659.00	8.21%
01-4-000002.00 PROPERTY TAX OTHER MONETA	450,559.50	450,560.00	642,168.00	647,072.00	504,273.00	504,272.00	590,107.00		590,107.00	0.00%
01-4-000003.00 WINDSOR COUNTY TAX	-	61,443.52	61,444.00	52,618.29	60,000.00	57,970.14	56,816.17		60,000.00	5.60%
01-4-000010.00 Current Use Tax - LUCT	205,000.00	221,900.00	218,178.00	248,951.00	15,500.00	150.00	-		-	
01-4-000014.00 PROP TAX INTEREST	30,000.00	37,548.83	30,000.00	30,828.61	30,000.00	51,281.67	30,000.00		30,000.00	0.00%
01-4-000015.00 PROP TAX PENALTY	20,000.00	20,829.63	20,000.00	19,611.14	20,000.00	37,241.47	20,000.00		20,000.00	0.00%
	5,327,558.98	5,413,144.54	5,544,006.00	5,594,707.28	6,322,265.00	6,351,722.21	6,361,616.00		6,829,766.00	7.36%
01-4-0001 LICENSE & PERMIT										
01-4-000101.00 LIQUOR LICENSE	600.00	555.00	600.00	555.00	600.00	625.00	555.00		600.00	8.11%
01-4-000103.00 DOG LICENSE	1,750.00	2,830.00	2,700.00	2,989.00	2,800.00	2,799.00	2,600.00		2,800.00	7.69%
01-4-000107.00 HUNT & FISH LICENSE	200.00	57.00	75.00	63.00	75.00	78.00	75.00		75.00	0.00%
01-4-000109.00 PEDDLER LICENSE	-	25.00	-	100.00	-	-	-		-	
01-4-000120.00 BLDG/DEVEL PERMIT	9,000.00	6,581.05	10,000.00	8,624.51	10,000.00	11,339.70	10,000.00		10,000.00	0.00%
01-4-000130.00 LAND POSTING PERMIT	200.00	270.00	200.00	250.00	200.00	230.00	200.00		200.00	0.00%
01-4-000140.00 PUNCH CARD - HARTFORD	-	-	-	51.50	-	927.00	-		-	
	11,750.00	10,318.05	13,575.00	12,633.01	13,675.00	15,998.70	13,430.00		13,675.00	1.82%
01-4-0002 INTERGOVERNMENTAL										
01-4-000201.00 VT HIGHWAY AID PAYMENT	160,000.00	218,134.19	160,000.00	173,215.01	168,000.00	178,360.28	165,000.00		200,000.00	21.21%
01-4-000202.00 HOLD HARMLESS	15,000.00	15,551.50	15,495.00	15,589.50	220,000.00	256,453.00	354,603.00		350,000.00	-1.30%
01-4-000202.01 Equalization Pymt (Act 60			-	-	-	-	-		-	
01-4-000202.02 CURRENT USE			-	-	-	-	15,500.00		15,500.00	0.00%
01-4-000206.00 ST. OF VT. LISTER TRAININ	-	-	-	-	-	-	-		-	
01-4-000208.00 PILOT	10,000.00	2,426.71	10,000.00	4,671.00	10,000.00	18,035.21	10,000.00		10,000.00	0.00%
01-4-000209.00 DOI PILT Act	-	4,523.00	-	-	6,500.00	4,792.00	6,500.00		5,000.00	-23.08%
01-4-000210.00 VT NATURAL RESRCS	2,500.00	156.00	2,500.00	2,426.71	2,500.00	-	2,500.00		2,500.00	0.00%
01-4-000211.00 EDUCATION TAX REFUND-2010	-	-	-	-	-	-	-		-	
01-4-000212.00 VT EDUC FUND .5% FEE	-	-	-	-	-	-	-		-	
01-4-000214.00 EDUC TAX RETAINER .225 o	27,000.00	32,183.65	27,000.00	37,052.12	30,000.00	36,157.28	30,000.00		30,000.00	0.00%
01-4-000216.00 LATE FEES-REVISED BILLS	-	-	-	-	-	-	-		-	
01-4-000217.00 Reappraisal/GL Maintenanc	-	-	-	-	-	84.00	-		-	
	214,500.00	272,975.05	214,995.00	232,954.34	437,000.00	493,881.77	584,103.00		613,000.00	4.95%
01-4-0003 SERVICE FEE										
01-4-000301.00 RECORDING FEE	25,000.00	19,494.00	25,000.00	23,214.00	25,000.00	24,849.00	25,000.00		25,000.00	0.00%
01-4-000302.00 RESTORATION	-	-	-	-	-	-	9,000.00		9,000.00	0.00%
01-4-000303.00 DOCUMENT COPY FEE	2,100.00	1,860.00	2,100.00	2,137.00	2,100.00	3,345.00	2,200.00		3,000.00	36.36%
01-4-000305.00 USE OF RECRDS FEE	250.00	372.00	500.00	286.00	600.00	259.00	300.00		300.00	0.00%
01-4-000307.00 VITAL STATISTIC FEE	800.00	945.00	1,500.00	735.00	1,500.00	1,600.00	500.00		1,500.00	200.00%
01-4-000309.00 MTR VEH REG RNWL FEE	50.00	9.00	-	-	-	-	-		-	
01-4-000311.00 PHOTOCOPYING FEE	50.00	-	50.00	0.60	50.00	-	50.00		-	-100.00%
01-4-000315.00 PASSPORT	-	-	-	-	-	-	-		-	
01-4-000317.00 EV CHARGING FEES	-	-	-	-	-	74.92	-		-	
01-4-000320.00 TRACY HALL RENTAL FEE	3,500.00	5,942.50	4,000.00	9,495.00	5,600.00	10,414.54	5,600.00		10,000.00	78.57%
01-4-000321.00 TH Rental Fee for Rec.Dep	-	437.50	-	2,269.50	-	2,988.00	2,000.00		-	-100.00%
01-4-000325.00 POLICE RPT FEE	500.00	282.00	500.00	132.00	500.00	282.00	500.00		250.00	-50.00%
01-4-000326.00 POLICE ALRM RESP FEE	-	-	-	-	-	-	-		-	
01-4-000327.00 SPECIAL POLICE DUTY FEES	-	-	-	-	-	-	-		-	
01-4-000355.00 RECREATION FEES	155,000.00	101,450.00	115,000.00	130,315.50	115,000.00	145,259.00	155,000.00		155,000.00	0.00%
01-4-000355.01 REGISTRATION FEE REFUNDS	-	-	-	(1,305.00)	-	(2,380.00)	-		-	
01-4-000360.00 TRANSFER STATION STICKERS	40,000.00	36,811.00	40,000.00	46,560.00	40,000.00	67,030.00	40,000.00		50,000.00	25.00%
01-4-000362.00 MISC SOLID WASTE	3,500.00	-	3,500.00	-	3,500.00	-	3,500.00		-	-100.00%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-4-000363.00 E-WASTE	3,500.00	3,813.84	3,500.00	3,219.10	3,800.00	2,866.78	3,500.00		3,000.00	-14.29%
01-4-000364.00 TRASH COUPON	105,000.00	103,460.00	105,000.00	103,760.00	105,000.00	99,305.00	105,000.00		100,000.00	-4.76%
01-4-000365.00 RECYCLING REBATES	6,500.00	13,947.97	6,500.00	11,633.88	14,000.00	6,759.84	12,000.00		10,000.00	-16.67%
01-4-000366.00 C & D WASTE	10,000.00	16,625.00	10,000.00	17,362.00	15,000.00	15,164.00	12,800.00		15,000.00	17.19%
	355,750.00	305,449.81	317,150.00	349,814.58	331,650.00	377,817.08	376,950.00		382,050.00	1.35%
01-4-0004 GRANT REVENUE										
01-4-000401.00 HIWAY PAVING GRANT	-	-	-	-	-	-	-		-	
01-4-000402.00 HIWAY BRIDGE GRANT	-	-	-	-	-	-	-		-	
01-4-000402.01 FEMA-Tigertown	-	-	-	5,404.03	-	-	-		-	
01-4-000403.00 FEMA MITIGATION GRANT	-	7,612.50	-	-	-	-	-		-	
01-4-000403.10 USDA NRCS-DEBRIS REMOVAL	-	-	-	-	-	-	-		-	
01-4-000404.00 GRANTS IN AID PROJECT	-	39,500.00	-	1,200.00	-	-	-		-	
01-4-000405.00 FEMA GRANT	-	32,342.67	-	383,493.28	-	1,136,139.42	-		-	
01-4-000405.10 FD FEMA Grant	-	-	-	-	-	-	-		-	
01-4-000406.00 BETTER BACK ROADS GRANT	-	19,300.00	-	-	-	12,096.00	-		-	
01-4-000407.00 VT Trans TAP Grant (Tiger	-	-	-	-	-	-	-		-	
01-4-000407.10 Beaver Meadow Sidewalk Sc	-	-	-	-	-	-	-		-	
01-4-000407.20 VTrans Emergency Grant	-	-	-	-	-	72,676.32	-		-	
01-4-000408.00 Highway Culvert Grant	-	-	-	-	-	-	-		-	
01-4-000410.00 Planning Grant	-	-	-	-	-	-	-		-	
01-4-000410.10 HISTORIC PRESERVATION GRA	-	-	-	-	-	-	-		-	
01-4-000410.11 Historic Grant/Jones Circ	-	-	7,500.00	7,500.00	-	-	-		-	
01-4-000411.00 ST OF VT-BIKE & PEDE GRAN	-	-	-	-	-	-	-		-	
01-4-000412.00 RECREATION DPT. GRANT	-	-	-	-	-	-	-		-	
01-4-000412.10 VT Recreation Restart Gra	-	-	-	-	-	-	-		-	
01-4-000412.20 MAHHC Grant	-	-	-	-	-	-	-		-	
01-4-000415.00 CONSERV COMM GRANT	-	-	-	-	-	695.95	-		-	
01-4-000415.01 Con.Comm. Donation Rev.	-	-	-	-	-	-	-		-	
01-4-000416.00 CON COMM-KEEPING TRACK	-	-	-	-	-	-	-		-	
01-4-000417.00 DRY HYDRANT GRANT	-	7,766.00	-	-	7,700.00	6,555.60	7,700.00		7,700.00	0.00%
01-4-000418.00 ENERGY GRANT	-	-	-	-	-	-	-		-	
01-4-000419.00 EVCS GRANT	-	-	-	-	-	-	-		-	
01-4-000420.00 LOCAL LAW ENF GRNT	-	-	-	-	-	-	-		-	
01-4-000422.00 COPS GRANT	-	-	-	-	-	-	-		-	
01-4-000424.00 US JUSTICE DPT.VEST GRANT	-	-	-	2,385.00	-	-	-		-	
01-4-000426.00 VT COMM ENFORCEMENT GRANT	-	-	-	-	-	-	-		-	
01-4-000430.17 FY17 HOMELAND SEC #1731	-	-	-	-	-	-	-		-	
01-4-000435.17 FY17 HOMELAND SEC #1731	-	-	-	-	-	-	-		-	
01-4-000436.00 OP/DUI (GHSP)	-	1,334.47	-	-	1,200.00	-	-		-	
01-4-000437.00 HIGH RISK RURAL ROADS	-	-	-	-	-	-	-		-	
01-4-000438.00 INTEROPERABLE COMM GRANT	-	-	-	-	-	-	-		-	
01-4-000441.00 VLCT PACIF GRANT	-	-	-	-	-	-	-		-	
01-4-000442.17 2017 GOVERNORS HWY SAFETY	-	-	-	-	-	-	-		-	
01-4-000443.00 PRESERVATION TRUST-TREE	-	-	-	-	-	-	-		-	
01-4-000444.00 NORWICH WOMENS CLUB GRANT	-	-	-	-	-	-	-		-	
01-4-000444.10 NWC Grant - Police	-	-	-	-	-	-	-		-	
01-4-000444.20 NWC Grant - Recreation	-	-	-	-	-	-	-		-	
01-4-000444.30 NWC Grant - Conserv Comm	-	-	-	-	-	-	-		-	
01-4-000444.40 NWC Grant - Energy Comm	-	-	-	-	-	-	-		-	
01-4-000445.00 FIRE & EMER RECRUITMENT	-	-	-	-	-	-	-		-	
01-4-000446.00 2017 VTRANS BIKE & PED	-	-	-	-	-	-	-		-	
01-4-000447.00 2017 VTRANS BIKE & PED GR	-	-	-	-	-	-	-		-	
01-4-000448.00 VT Trans Bike & Pedi Gran	-	-	-	-	-	-	-		-	

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-4-000460.00 SOLID WASTE GRANT	-	-	-	-	-	-	-		-	
01-4-000470.00 ENERGY COMM GRANT-NEGRASS	-	-	-	-	-	-	-		-	
01-4-000471.00 VTGFOA Scholarship	-	-	-	-	-	-	-		-	
01-4-000480.00 COVID Grants	-	-	-	-	-	-	-		-	
01-4-000481.00 Town Clerk Grants	-	-	-	11,490.00	-	5,190.00	-		-	
01-4-000482.00 DPW Grant GA0613	-	-	-	-	-	-	-		-	
01-4-000483.00 Fire Department Grant	-	-	-	-	-	250.00	-		-	
	-	107,855.64	7,500.00	411,472.31	8,900.00	1,233,603.29	7,700.00		7,700.00	0.00%
01-4-0008 OTHER TOWN REVENUES										
01-4-000808.00 TOWN REPORT	-	-	-	-	-	-	-		-	
01-4-000810.00 BANK INTEREST	20,000.00	94,359.45	20,000.00	11,990.92	50,000.00	24,924.78	50,000.00		25,000.00	-50.00%
01-4-000811.00 TRANSFER IN DESIG. FUND	-	-	-	-	-	-	-		-	
01-4-000811.10 TRX From Scholarship Fund	-	770.00	-	-	-	-	-		-	
01-4-000812.00 TAX SALE	-	-	-	-	-	-	-		-	
01-4-000813.00 INSURANCE CLAIMS	-	-	-	-	-	15,118.64	-		-	
01-4-000814.00 FIELD RENTAL	32,000.00	25,871.50	32,000.00	26,240.00	32,000.00	28,185.00	27,000.00		30,000.00	11.11%
01-4-000817.00 SALE OF TOWN ASSETS	-	2,325.00	-	(2,325.00)	-	-	-		-	
01-4-000822.00 LINE OF CREDIT-FEMA PROCE	-	-	-	-	-	-	-		-	
01-4-000823.00 Loan Proceeds	-	-	-	-	-	-	-		-	
	52,000.00	123,325.95	52,000.00	35,905.92	82,000.00	68,228.42	77,000.00		55,000.00	-28.57%
01-4-001 PUBLIC SAFETY REVENUES										
01-4-001005.00 POLICE FINE	10,000.00	2,614.86	10,000.00	525.00	10,000.00	2,005.29	6,500.00		2,000.00	-69.23%
01-4-001007.00 PARKING FINE	500.00	30.00	500.00	30.00	500.00	-	380.00		250.00	-34.21%
01-4-001008.00 DOG FINE	125.00	-	125.00	-	125.00	100.00	200.00		125.00	-37.50%
01-4-001009.00 Norwich Cadet Program	-	-	-	-	-	-	-		-	
	10,625.00	2,644.86	10,625.00	555.00	10,625.00	2,105.29	7,080.00		2,375.00	-66.45%
01-4-009 MISCELLANEOUS REVENUE										
01-4-009001.00 DAILY OVER/SHORT	-	(6.00)	-	81.00	-	369.00	-		-	
01-4-009002.00 VLCT LEADER PROGRAM	-	-	-	-	-	-	-		-	
01-4-009005.00 AMBULANCE BILLS PAID	-	-	-	5,019.98	-	5,732.47	-		-	
01-4-009007.00 DONATIONS	-	-	-	-	-	600.00	-		-	
01-4-009007.10 Brown Schoolhouse Bridge	-	-	-	-	-	-	-		-	
01-4-009009.00 DONATIONS-KEEPING TRACK	-	-	-	-	-	-	-		-	
01-4-009011.00 DONATIONS-HISTORIC PRESER	-	-	-	-	-	-	-		-	
01-4-009090.00 VTGFOA Scholarship	-	-	-	-	-	-	-		-	
01-4-009100.00 TOWN CLERK MISC	-	13.00	50.00	138.97	50.00	161.40	50.00		-	-100.00%
01-4-009200.00 FINANCE MISC	-	70.00	-	210.00	-	315.00	-		-	
01-4-009300.00 LISTER DEPT MISCEL	-	-	-	-	-	-	-		-	
01-4-009425.00 RECRE DEPT MISCEL	-	-	-	1,007.42	-	-	-		-	
01-4-009500.00 POLICE DEPT MISC	-	-	-	545.00	-	-	-		-	
01-4-009555.00 FIRE DEPT. MISCEL	-	-	-	367.66	-	-	-		-	
01-4-009600.00 COBRA REIMBURSEMENT	-	142.08	-	-	-	-	-		-	
01-4-009700.00 HIWAY DEPT MISCEL	-	-	-	157.00	-	230.00	-		-	
01-4-009800.00 CONSERVATION COMM.	-	-	-	-	-	-	-		-	
01-4-009900.00 MISCELLANEOUS	500.00	12,298.98	500.00	7,356.20	10,000.00	5,648.99	5,500.00		-	-100.00%
01-4-009900.01 Misc DOL Payement	-	-	-	-	-	-	-		-	
01-4-009900.02 ARPA Revenue	-	-	-	-	-	-	-		-	
01-4-009901.00 OPIOID SETTLEMENT	-	13,229.36	3,000.00	-	12,000.00	-	12,000.00		-	-100.00%
01-4-009902.00 Transfer from Fund 12	-	-	-	-	-	26,000.00	-		-	
01-4-009903.00 Cannabis Control Board Re	-	-	-	-	-	200.00	-		-	

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
	500.00	25,747.42	3,550.00	14,883.23	22,050.00	39,256.86	17,550.00		-	-100.00%
01-5-425334.00 Grants (short term)					-	-	-		-	
TOTAL REVENUE	5,972,683.98	6,261,461.32	6,163,401.00	6,652,925.67	7,228,165.00	8,582,613.62	7,445,429.00		7,903,566.00	6.15%
01-5-005 TOWN ADMIN. EXPENSE										
01-5-005110.00 SELECTBOARD STIPEND	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.04	2,500.00		2,500.00	0.00%
01-5-005111.00 TOWN MANAGER WAGE	103,997.00	149,846.73	144,800.00	152,637.30	158,062.00	161,295.94	169,032.00		179,912.00	6.44%
01-5-005112.00 ASST TOWN MANAGER WAGE	-	-	69,339.00	70,472.65	72,921.00	74,703.69	78,627.00		83,675.00	6.42%
01-5-005113.00 TREASURER STIPEND	1,750.00	1,750.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00		1,800.00	0.00%
01-5-005114.00 ADMIN ASSIST WAGE	89,284.31	77,838.89	23,459.00	20,123.61	29,134.00	29,470.24	31,312.00		33,320.00	6.41%
01-5-005120.00 CCC Tax	-	-	-	1,025.41	1,060.00	1,028.47	1,246.00		1,325.00	6.34%
01-5-005121.00 FICA TAX	12,246.94	13,246.55	14,998.00	14,950.03	16,467.00	16,423.49	17,563.00		18,675.00	6.33%
01-5-005122.00 MEDI TAX	2,864.20	3,156.74	3,508.00	3,496.35	3,762.00	3,709.43	4,107.00		4,368.00	6.36%
01-5-005123.00 HEALTH INSUR	43,087.00	52,514.43	58,292.00	65,972.65	79,567.00	79,022.23	80,363.00		86,390.00	7.50%
01-5-005124.00 DISABILITY/LIFE INSUR	1,857.00	1,709.67	1,824.00	1,790.22	2,157.00	2,136.36	2,161.00		2,500.00	15.69%
01-5-005125.00 DENTAL INSURANCE	1,105.00	989.21	1,147.00	1,060.44	1,175.00	1,193.76	1,181.00		1,500.00	27.01%
01-5-005126.00 VT RETIREMENT	13,046.49	17,914.59	16,632.00	18,751.04	21,262.00	22,667.38	23,881.00		26,159.00	9.54%
01-5-005250.00 TOWN MNGR RECRT	30,000.00	-								
01-5-005252.00 TMGR RELOCATION EXPENSE	-	-	10,000.00	-	10,000.00	-	10,000.00		10,000.00	0.00%
01-5-005300.00 PROFESS SERV	18,000.00	5,006.75	10,000.00	15,312.00	10,000.00	3,448.00	10,000.00		10,000.00	0.00%
01-5-005300.10 CONTRACTED SERVICES	-	-	-	900.00	-	2,118.75	-		-	
01-5-005302.00 VLCT MEMBERSHIP	5,863.00	5,863.00	6,088.00	6,042.00	6,300.00	6,176.00	6,300.00		6,300.00	0.00%
01-5-005305.00 LEGAL	95,000.00	85,619.11	100,000.00	27,050.33	80,000.00	38,829.10	80,000.00		60,000.00	-25.00%
01-5-005310.00 TOWN REPORT	4,000.00	4,418.68	4,154.00	4,104.25	4,500.00	4,252.59	4,500.00		4,500.00	0.00%
01-5-005531.00 ADMIN TELEPHONE	800.00	596.09	831.00	335.31	700.00	259.19	700.00		700.00	0.00%
01-5-005532.00 T MNGR CELL PHONE	1,500.00	485.88	1,558.00	485.20	600.00	449.51	600.00		600.00	0.00%
01-5-005538.00 POSTAGE	100.00	6.77	104.00	70.98	100.00	3.65	100.00		100.00	0.00%
01-5-005540.00 ADVERTISING	3,000.00	1,387.80	3,115.00	138.50	1,500.00	1,161.90	1,000.00		1,200.00	20.00%
01-5-005581.00 MILEAGE	200.00	-	208.00	115.15	200.00	106.20	200.00		200.00	0.00%
01-5-005610.00 OFFICE SUPPLIES	2,000.00	1,901.33	2,077.00	1,116.45	2,000.00	847.55	2,000.00		2,000.00	0.00%
01-5-005611.00 OFFICE EQUIP	1,000.00	55.99	1,038.00	178.97	500.00	92.00	500.00		500.00	0.00%
01-5-005615.00 DUES/MTS/EDUC	3,000.00	2,472.52	4,000.00	1,039.40	4,000.00	1,046.97	4,000.00		4,000.00	0.00%
01-5-005616.00 TREASURER DUES/MTGS/EDUC	-	-	1,000.00	562.80	1,000.00	1,035.64	1,000.00		1,000.00	0.00%
01-5-005701.00 COMMITTEE	500.00	-	519.00	10.00	-	-	-		-	
01-5-005701.20 ENERGY COMMITTEE	1,760.00	133.35	1,828.00	682.39	-	-	-		-	
01-5-005704.00 REGIONAL ENERGY COORDINAT	30,670.00	30,670.00	31,848.00	30,670.00	32,500.00	31,590.00	32,500.00		32,500.00	0.00%
01-5-005810.00 DES FUND-FACILITIES STUDY	-	-	-	-	-	-	-		-	
01-5-005814.00 Reserve Fund Citizen #33	-	-	-	-	-	-	-		-	
01-5-005816.00 DES FUND - MAIN ST FLAGS	-	-	500.00	500.00	250.00	250.00	500.00		500.00	0.00%
01-5-005900.00 MISCELLANEOUS	500.00	1,253.95	519.00	4,175.54	1,000.00	393.70	1,000.00		1,000.00	0.00%
	469,630.94	461,338.03	517,686.00	448,068.97	545,017.00	488,011.78	568,673.00		577,224.00	1.50%
01-5-010 BCA/BOA EXPENDITURES										
01-5-010110.00 JUSTICE STIPEND	500.00		500.00	-						
01-5-010121.00 FICA TAX			31.00	-						
01-5-010122.00 MEDI TAX			7.00	-						
01-5-010538.00 POSTAGE	160.00	7.51	300.00	214.04	160.00	150.98	150.00		150.00	0.00%
01-5-010610.00 OFFICE SUPPLIES	25.00	-	25.00	-	25.00	-	25.00		25.00	0.00%
01-5-010615.00 DUES/MTGS/EDUC	300.00	-	300.00	30.00	50.00	-	100.00		100.00	0.00%
	985.00	7.51	1,163.00	244.04	235.00	150.98	275.00		275.00	0.00%
01-5-050 STAT MTGS EXPENDITURES										

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-050110.00 POLLWORKER STIPEND	500.00	-	500.00	438.40	400.00	-	-		-	
01-5-050121.00 FICA TAX	-	-	31.00	-	25.00	-	-		-	
01-5-050122.00 MEDI TAX	-	-	7.00	-	6.00	-	-		-	
01-5-050123.00 CCC Tax	-	-	-	-	2.00	-	-		-	
01-5-050200.00 CONTRACTED SERVICES	1,000.00	171.21	1,000.00	-	1,000.00	403.03	-		-	
01-5-050537.00 ELECTION	-	-	-	-	-	-	1,500.00		1,000.00	-33.33%
01-5-050538.00 POSTAGE	400.00	1,027.99	1,200.00	970.77	600.00	563.23	1,700.00		1,000.00	-41.18%
01-5-050540.00 ADVERTISING	225.00	-	250.00	-	200.00	-	100.00		100.00	0.00%
01-5-050550.00 PRINTING	3,000.00	3,121.32	3,000.00	2,853.53	3,200.00	2,620.58	3,400.00		3,400.00	0.00%
01-5-050610.00 OFFICE SUPPLIES	450.00	-	400.00	53.66	400.00	419.99	400.00		500.00	25.00%
01-5-050650.00 VOTING MACHINE	100.00	-	100.00	0.07	100.00	-	-		-	
01-5-050652.00 VOTING MACH MAINT AGRMT	400.00	-	450.00	-	400.00	-	-		-	
01-5-050655.00 VTG MCHN PROGRAMG	3,500.00	1,552.00	3,500.00	1,304.00	2,000.00	1,373.00	2,600.00		2,600.00	0.00%
	9,575.00	5,872.52	10,438.00	5,620.43	8,333.00	5,379.83	9,700.00		8,600.00	-11.34%
01-5-100 TOWN CLERK EXPENDITURES										
01-5-100110.00 TOWN CLERK WAGE	78,472.00	71,511.04	74,299.00	75,773.82	78,107.00	80,069.60	84,791.00		91,500.00	7.91%
01-5-100112.00 ASST CLK WAGE	52,316.00	54,107.83	55,428.00	56,285.99	58,271.00	54,652.31	54,000.00		56,000.00	3.70%
01-5-100120.00 CCC Tax	-	-	-	514.98	600.00	547.56	611.00		649.00	6.22%
01-5-100121.00 FICA TAX	8,108.86	7,121.41	8,043.00	7,780.62	8,455.00	7,946.51	8,605.00		9,145.00	6.28%
01-5-100122.00 MEDI TAX	1,896.43	1,665.65	1,881.00	1,819.60	1,977.00	1,858.48	2,012.00		2,139.00	6.31%
01-5-100123.00 HEALTH INS	33,113.00	40,434.41	43,357.00	49,362.55	56,971.00	40,072.84	74,000.00		81,888.00	10.66%
01-5-100124.00 DISABILITY/LIFE INS	1,340.00	1,348.26	1,416.00	1,406.88	1,378.00	1,072.59	1,400.00		1,500.00	7.14%
01-5-100125.00 DENTAL INSURANCE	884.00	795.60	918.00	851.87	940.00	875.38	950.00		1,000.00	5.26%
01-5-100126.00 VT RETIREMENT	8,828.19	8,338.81	9,081.00	9,290.78	9,887.00	9,750.33	10,409.00		11,431.00	9.82%
01-5-100207.00 DOG/CAT LICENSE	300.00	302.44	300.00	322.04	350.00	382.73	400.00		400.00	0.00%
01-5-100209.00 VITAL STATISTICS	50.00	-	50.00	-	50.00	-	100.00		100.00	0.00%
01-5-100343.00 Hartford Punch Card Expen	-	-	-	2,575.00	-	-	-		-	
01-5-100531.00 TELEPHONE	600.00	603.22	600.00	335.31	600.00	259.19	600.00		350.00	-41.67%
01-5-100538.00 POSTAGE	-	112.95	350.00	150.00	150.00	-	150.00		150.00	0.00%
01-5-100540.00 ADVERTISING	200.00	-	200.00	-	-	-	-		-	
01-5-100550.00 PRINTING	-	130.06	-	287.50	200.00	222.52	300.00		350.00	16.67%
01-5-100610.00 OFFICE SUPPLIES	1,290.00	807.53	1,340.00	945.07	1,200.00	913.63	1,200.00		1,500.00	25.00%
01-5-100611.00 OFFICE EQUIPMENT	500.00	403.84	500.00	500.00	500.00	1,027.85	500.00		500.00	0.00%
01-5-100613.00 SOFTWARE	3,480.00	3,689.88	4,100.00	3,615.60	5,600.00	5,598.22	5,500.00		6,000.00	9.09%
01-5-100615.00 DUES/MTGS/EDUC	350.00	3,313.04	5,365.00	4,537.79	3,300.00	5,229.68	6,600.00		6,600.00	0.00%
01-5-100758.00 DES. FUND-RECORD RESTORAT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		5,000.00	0.00%
01-5-100759.00 Town Clerk Grant Expenses	-	-	-	11,579.87	-	-	-		-	
01-5-100760.00 DESIGNATED FUND- EQUIP	-	-	20,000.00	20,000.00	8,650.00	8,650.00	3,000.00		3,000.00	0.00%
	196,728.48	199,685.97	232,228.00	252,935.27	242,186.00	224,129.42	260,128.00		279,202.00	7.33%
01-5-200 FINANCE DEPARTMENT										
01-5-200112.00 FINANCE ASSISTANT WAGE	55,389.24	56,365.44	58,129.00	50,793.62	62,346.00	53,707.12	64,950.00		62,389.00	-3.94%
01-5-200112.10 FINANCE DIRECTOR WAGE	91,054.24	161,426.29	95,275.00	97,055.48	100,182.00	111,804.24	108,027.00		99,257.00	-8.12%
01-5-200120.00 CCC Tax	-	-	-	615.29	650.00	640.68	761.00		727.00	-4.47%
01-5-200121.00 FICA TAX	9,079.00	8,583.12	9,511.00	9,169.01	10,077.00	9,509.32	10,725.00		10,022.00	-6.55%
01-5-200122.00 MEDI TAX	2,123.43	2,007.44	2,224.00	2,145.62	2,308.00	2,223.88	2,508.00		2,344.00	-6.54%
01-5-200123.00 HEALTH INS	27,399.72	18,196.65	21,129.00	18,903.65	24,038.00	26,102.80	26,500.00		30,330.00	14.45%
01-5-200124.00 DISABILITY/LIFE INS	1,444.63	1,335.64	1,512.00	1,639.81	1,484.00	1,498.89	1,700.00		1,700.00	0.00%
01-5-200125.00 DENTAL INSURANCE	883.65	791.56	918.00	757.40	940.00	676.41	940.00		1,000.00	6.38%
01-5-200126.00 VT RETIREMENT	9,884.93	8,861.08	10,738.00	10,296.46	11,783.00	12,900.64	12,973.00		12,528.00	-3.43%
01-5-200320.00 PROFESS SERVICES	3,000.00	4,242.20	3,000.00	2,453.77	4,000.00	6,808.14	4,000.00		7,500.00	87.50%
01-5-200322.00 INDEPENDENT AUDIT	28,600.00	35,283.00	40,000.00	29,100.00	40,000.00	31,800.00	40,000.00		40,000.00	0.00%
01-5-200531.00 TELEPHONE	1,000.00	598.25	1,000.00	335.31	600.00	432.18	600.00		600.00	0.00%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-200538.00 POSTAGE	-	-	10.00	-	-	1.70	-		-	
01-5-200540.00 ADVERTISING	175.00	-	175.00	144.50	-	-	-		-	
01-5-200550.00 PRINTING	100.00	155.00	125.00	612.00	160.00	-	-		-	
01-5-200580.00 MILEAGE REIMBURSEMENT	-	-	-	-	-	328.01	100.00		500.00	400.00%
01-5-200610.00 OFFICE SUPPLIES	1,750.00	1,202.15	1,100.00	898.12	1,300.00	1,433.77	1,000.00		2,000.00	100.00%
01-5-200611.00 OFFICE EQUIPMENT	750.00	1,587.00	750.00	441.96	-	566.97	800.00		1,000.00	25.00%
01-5-200613.00 SOFTWARE	1,425.00	4,757.18	4,800.00	1,065.14	4,800.00	8,854.38	5,000.00		10,000.00	100.00%
01-5-200615.00 DUES/MTGS/EDUC	525.00	1,042.80	2,500.00	360.00	1,000.00	486.05	1,000.00		1,500.00	50.00%
01-5-200711.00 BANK	1,000.00	141.40	1,000.00	509.08	625.00	646.99	600.00		1,000.00	66.67%
	235,583.84	306,576.20	253,896.00	227,296.22	266,293.00	270,422.17	282,184.00		284,397.00	0.78%
01-5-275 GEN ADMIN EXPENDITURES										
01-5-275531.00 TELEPHONE	650.00	831.65	675.00	2,322.32	800.00	2,991.11	2,200.00		3,500.00	59.09%
01-5-275536.00 POSTAGE METER RENTAL	750.00	638.28	779.00	478.71	750.00	922.56	750.00		1,250.00	66.67%
01-5-275538.00 POSTAGE	4,300.00	5,606.03	4,465.00	5,936.12	3,700.00	3,444.52	5,500.00		4,000.00	-27.27%
01-5-275610.00 OFFICE SUPPLIES	1,300.00	188.90	1,350.00	1,069.63	1,000.00	1,295.75	1,300.00		1,500.00	15.38%
01-5-275620.00 PHOTOCOPIER	1,700.00	2,030.14	1,765.00	3,576.15	1,700.00	4,043.31	3,800.00		5,000.00	31.58%
01-5-275627.00 REMOTE MEETING SERVICES	-	6,283.82	6,500.00	6,453.72	6,500.00	6,453.72	6,500.00		7,000.00	7.69%
01-5-275628.00 COMPUTER SOFTWARE	-	239.88	-	239.88	500.00	-	250.00		250.00	0.00%
01-5-275630.00 COMPUTER HARDWARE	1,500.00	1,751.17	5,000.00	-	4,000.00	3,969.66	4,000.00		5,000.00	25.00%
01-5-275631.00 WEB SITE SUPPORT	600.00	299.88	623.00	299.88	400.00	367.92	400.00		500.00	25.00%
01-5-275632.00 SERVER MAINTENANCE	40,000.00	42,001.37	45,000.00	43,693.20	45,000.00	42,490.60	45,000.00		45,000.00	0.00%
01-5-275633.00 EV Chargers Expenses	-	-	-	2,851.40	-	-	-		-	
01-5-275760.00 DESIGNATED FUND-EQUIP	15,000.00	15,000.00	-	-	5,000.00	5,000.00	5,000.00		5,000.00	0.00%
01-5-275761.00 ASSIGNED FUND #50	-	-	-	-	-	-	21,550.00		21,550.00	0.00%
01-5-275762.00 RESERVE FUND #51	-	-	-	-	50,000.00	50,000.00	50,000.00		50,000.00	0.00%
01-5-275764.00 OPIOID FUND TRANSFER	-	-	-	-	-	13,229.36	-		-	
	65,800.00	74,871.12	66,157.00	66,921.01	119,350.00	134,208.51	146,250.00		149,550.00	2.26%
01-5-300 LISTER EXPENDITURES										
01-5-300110.00 LISTER STIPEND	4,500.00	4,464.35	4,500.00	-	-	-	-		-	
01-5-300112.00 OFFICE ASST WAGE	27,000.00	13,061.12	27,000.00	2,452.28	-	-	-		-	
01-5-300115.00 LISTER WAGES	-	-	-	27,387.94	53,500.00	74,872.22	58,200.00		75,791.00	30.23%
01-5-300120.00 CCC Tax	-	-	-	108.87	139.00	236.85	256.00		333.00	30.08%
01-5-300121.00 FICA TAX	1,953.00	1,029.09	1,953.00	1,907.61	1,953.00	4,697.90	3,608.00		4,699.00	30.24%
01-5-300122.00 MEDI TAX	456.75	240.70	457.00	446.15	457.00	1,098.73	844.00		1,099.00	30.21%
01-5-300300.00 ASSESSOR SERVICES	36,000.00	12,035.81	25,000.00	9,056.25	3,000.00	2,878.50	4,000.00		4,000.00	0.00%
01-5-300360.00 SOFTWARE MAINT/UPDATE	6,000.00	5,694.94	6,230.00	6,588.09	16,250.00	16,234.04	12,265.00		13,017.00	6.13%
01-5-300531.00 TELEPHONE	600.00	568.34	623.00	335.31	600.00	259.19	360.00		360.00	0.00%
01-5-300538.00 POSTAGE	180.00	26.62	200.00	291.31	300.00	935.50	360.00		360.00	0.00%
01-5-300540.00 ADVERTISING	180.00	-	200.00	-	200.00	-	180.00		180.00	0.00%
01-5-300550.00 PRINTING	180.00	24.00	200.00	342.00	100.00	27.36	360.00		100.00	-72.22%
01-5-300580.00 MILEAGE REIMB	180.00	77.53	200.00	51.85	200.00	472.85	750.00		780.00	4.00%
01-5-300610.00 OFFICE SUPPLIES	180.00	97.41	200.00	106.21	200.00	173.32	300.00		200.00	-33.33%
01-5-300611.00 OFFICE EQUIPMENT	180.00	-	200.00	378.99	200.00	238.99	300.00		800.00	166.67%
01-5-300615.00 DUES/MTGS/EDUC	300.00	125.00	350.00	125.00	300.00	534.77	900.00		1,220.00	35.56%
01-5-300760.00 RESERVE FUND #12	35,000.00	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00		25,000.00	-37.50%
	112,889.75	72,444.91	107,313.00	89,577.86	117,399.00	142,660.22	122,683.00		127,939.00	4.28%
01-5-350 PLANNING DEPT EXPENDITURE										
01-5-350110.00 P&Z DIRECTOR WAGE	88,803.00	31,224.38	95,000.00	72,001.33	92,098.00	92,631.28	97,519.00		103,784.00	6.42%
01-5-350112.00 OFFICE ASST. WAGE	28,601.00	43,297.96	29,112.00	43,729.40	35,735.00	34,691.70	45,000.00		15,000.00	-66.67%
01-5-350120.00 CCC Tax	-	-	-	449.23	562.00	515.63	627.00		523.00	-16.59%
01-5-350121.00 FICA TAX	7,279.05	2,631.86	7,695.00	6,565.53	7,926.00	7,875.85	8,836.00		7,365.00	-16.65%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-350122.00 MEDI TAX	1,702.36	615.50	1,800.00	1,535.43	1,854.00	1,841.88	2,067.00		1,722.00	-16.69%
01-5-350123.00 HEALTH INS	9,670.56	-	26,382.00	6,075.56	12,019.00	9,735.96	10,505.00		11,293.00	7.50%
01-5-350124.00 DISABILITY/LIFE INS	779.49	-	809.00	578.72	788.00	868.08	875.00		1,000.00	14.29%
01-5-350125.00 DENTAL INSURANCE	441.83	-	459.00	302.96	940.00	477.48	500.00		500.00	0.00%
01-5-350126.00 VT RETIREMENT	5,994.20	-	6,650.00	4,138.93	9,268.00	6,886.24	7,314.00		9,206.00	25.87%
01-5-350320.00 PLANNING SERVICES	3,000.00	50.00	3,000.00	-	5,000.00	2,000.00	5,000.00		26,000.00	420.00%
01-5-350321.00 TWO RIVER PLAN DUES.	5,600.00	5,888.00	6,068.00	6,068.00	6,250.00	6,249.00	6,450.00		6,429.00	-0.33%
01-5-350322.00 UV TRANSP.MGMT DUES	1,225.00	1,134.00	1,150.00	1,134.00	1,150.00	1,092.00	1,150.00		1,150.00	0.00%
01-5-350341.00 TAX MAP UPDATE	2,144.00	855.33	2,200.00	3,379.00	2,000.00	-	2,200.00		1,200.00	-45.45%
01-5-350416.00 HIST PRES GRANT	1,000.00	5,660.00	6,500.00	-	-	-	-		-	
01-5-350419.00 MATCHING GRANT FUNDS	-	-	-	-	5,000.00	-	3,000.00		12,000.00	300.00%
01-5-350531.00 TELEPHONE	1,000.00	601.95	1,000.00	335.31	600.00	259.15	400.00		400.00	0.00%
01-5-350538.00 POSTAGE	500.00	119.45	520.00	284.88	500.00	409.42	400.00		400.00	0.00%
01-5-350540.00 ADVERTISING	540.00	585.74	550.00	1,354.65	600.00	638.80	1,500.00		1,500.00	0.00%
01-5-350550.00 PRINTING	200.00	-	200.00	-	200.00	170.00	200.00		200.00	0.00%
01-5-350580.00 MILEAGE REIMB	400.00	307.04	400.00	128.64	400.00	231.70	160.00		160.00	0.00%
01-5-350610.00 OFFICE SUPPLIES	375.00	578.35	400.00	419.01	750.00	596.68	400.00		600.00	50.00%
01-5-350611.00 OFFICE EQUIPMENT	275.00	390.47	275.00	279.00	2,000.00	265.00	400.00		400.00	0.00%
01-5-350612.00 Sotware Expense	-	-	500.00	179.88	500.00	239.88	500.00		250.00	-50.00%
01-5-350615.00 DUES/MTGS/EDUC	800.00	80.00	2,000.00	571.12	500.00	428.74	2,000.00		2,000.00	0.00%
	160,330.49	94,020.03	192,670.00	149,510.58	186,640.00	168,104.47	197,003.00		203,082.00	3.09%
01-5-425 RECREA DEPT EXPENDITURES										
01-5-4251 ADMINISTRATION										
01-5-425110.00 REC DIRECTOR WAGE	74,280.00	77,789.05	74,555.00	81,874.86	84,385.00	86,519.84	90,988.00		96,847.00	6.44%
01-5-425113.00 RECREATION ASSISTANT	41,714.00	-								
01-5-425120.00 CCC Tax	-	-	-	348.03	371.00	355.54	400.00		426.00	6.50%
01-5-425121.00 FICA TAX	7,191.63	5,171.17	4,622.00	5,588.98	5,232.00	5,964.77	5,641.00		6,005.00	6.45%
01-5-425122.00 MEDI TAX	1,681.91	1,209.28	1,081.00	1,307.11	1,224.00	1,395.05	1,319.00		1,404.00	6.44%
01-5-425123.00 HEALTH INS	17,729.00	-	-	-	-	-	-		-	
01-5-425124.00 DISABILITY/LIFE INSUR	1,511.00	798.33	800.00	817.29	813.00	811.08	813.00		900.00	10.70%
01-5-425125.00 DENTAL INSURANCE	884.00	-	-	-	470.00	-	470.00		-	-100.00%
01-5-425126.00 VT RETIREMENT	7,829.60	5,184.86	5,219.00	5,703.12	6,118.00	6,417.02	6,824.00		7,506.00	9.99%
01-5-425127.00 TELEPHONE	1,075.00	1,091.15	1,116.00	820.58	1,116.00	708.67	1,116.00		1,116.00	0.00%
01-5-425128.00 POSTAGE	50.00	-	52.00	42.56	52.00	-	52.00		52.00	0.00%
01-5-425140.00 ADVERTISING	245.00	111.50	254.00	-	200.00	87.90	200.00		150.00	-25.00%
01-5-425150.00 PRINTING	80.00	-	83.00	-	80.00	68.05	80.00		80.00	0.00%
01-5-425160.00 DUES/MTGS/EDUC	1,400.00	180.00	1,454.00	100.00	1,000.00	440.00	1,000.00		500.00	-50.00%
01-5-425170.00 OFFICE EQUIPMENT	55.00	-	57.00	39.99	57.00	-	57.00		50.00	-12.28%
01-5-425180.00 MILEAGE REIMBURSEMENT	275.00	109.25	286.00	21.84	275.00	52.50	275.00		275.00	0.00%
01-5-425182.00 OFFICE SUPPLIES	225.00	9.99	234.00	116.99	200.00	154.98	200.00		200.00	0.00%
01-5-425183.00 POS SOFTWARE (myRec)	-	-	-	3,680.00	-	3,845.00	3,845.00		3,845.00	0.00%
	156,226.14	91,654.58	89,813.00	100,461.35	101,593.00	106,820.40	113,280.00		119,356.00	5.36%
01-5-4252 PROGRAM										
01-5-425200.00 INSTRUCTOR/CONTRACTOR FEE	25,000.00	15,519.70	20,000.00	9,866.00	20,000.00	11,494.40	20,000.00		15,000.00	-25.00%
01-5-425206.00 COACHING EXPENSES	800.00	7.77	831.00	511.22	831.00	764.85	831.00		831.00	0.00%
01-5-425208.00 HATS/T-SHIRTS	3,000.00	3,569.35	3,115.00	1,005.50	3,115.00	-	-		-	
01-5-425211.00 EQUIP.& SUPPLIES	6,500.00	5,964.72	6,750.00	6,613.27	6,500.00	9,062.50	8,500.00		9,000.00	5.88%
01-5-425212.00 PROGRAM WAGE	60,000.00	35,687.43	42,000.00	28,552.51	42,000.00	65,414.50	42,000.00		66,000.00	57.14%
01-5-425214.00 REFERREE/UMPIRE	5,500.00	4,290.00	7,000.00	4,980.00	7,000.00	4,745.00	7,000.00		6,000.00	-14.29%
01-5-425216.00 TOURNAMENT ENTRY FEE	2,500.00	140.00	1,500.00	650.00	1,500.00	700.00	1,500.00		800.00	-46.67%
01-5-425218.00 REGISTRATION	6,000.00	4,580.00	6,230.00	-	6,000.00	-	2,500.00		-	-100.00%
01-5-425219.00 FACILITY RENTAL FEE	17,500.00	16,780.00	18,500.00	16,089.13	19,000.00	6,130.00	25,000.00		20,000.00	-20.00%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-425220.00 SPECIAL EVENTS /SUPPLIES	2,500.00	2,019.76	2,000.00	2,306.73	2,200.00	1,530.60	2,200.00		2,200.00	0.00%
01-5-425221.00 FICA TAX	5,270.00	1,624.04	5,004.00	1,532.74	2,604.00	3,488.48	2,604.00		3,500.00	34.41%
01-5-425222.00 MEDI TAX	1,233.00	379.95	1,170.00	457.12	609.00	717.58	609.00		750.00	23.15%
01-5-425223.00 CCC Tax	-	-	-	134.61	185.00	240.30	185.00		300.00	62.16%
01-5-425244.00 UNIFORMS	1,500.00	-	1,558.00	1,110.15	1,500.00	2,172.36	4,500.00		2,000.00	-55.56%
	137,303.00	90,562.72	115,658.00	73,808.98	113,044.00	106,460.57	117,429.00		126,381.00	7.62%
01-5-4253 RECREATION FACILITIES										
01-5-425322.00 REC FIELD CARE	11,256.00	6,382.50	7,200.00	-	7,200.00	4,205.91	5,000.00		5,000.00	0.00%
01-5-425324.00 HNTLY LINE MARKING	5,500.00	2,792.68	5,500.00	3,683.95	5,500.00	4,317.31	5,500.00		5,000.00	-9.09%
01-5-425326.00 PORTABLE TOILET	3,200.00	4,630.00	3,500.00	5,237.38	4,250.00	4,751.44	5,500.00		5,000.00	-9.09%
01-5-425328.00 ICE RINK	3,500.00	253.96	800.00	3,132.52	3,500.00	2,490.69	500.00		500.00	0.00%
01-5-425330.00 REPAIRS,MAINT&Site Wrk	2,680.00	2,826.36	2,500.00	982.90	3,000.00	2,117.33	3,250.00		3,500.00	7.69%
01-5-425332.00 WATER USAGE	450.00	417.84	467.00	324.14	467.00	331.86	800.00		800.00	0.00%
01-5-425333.00 WOMEN'S CLUB GRANT	5,500.00	-	5,500.00	-	-	-	-		-	
01-5-425345.00 BALLFIELD MAINTENANCE	250.00	-	260.00	-	250.00	-	-		5,000.00	
01-5-425360.00 DESIGNATED FUND-T COURTS	10,000.00	10,000.00	75,000.00	75,000.00	10,000.00	10,000.00	10,000.00		10,000.00	0.00%
01-5-425362.00 DES FUND - REC FACILITY #	-	-	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00		15,000.00	0.00%
	42,336.00	27,303.34	115,727.00	103,360.89	49,167.00	43,214.54	45,550.00		49,800.00	9.33%
RECREATION DEPARTMENT TOTAL EXPENDITURES	335,865.14	209,520.64	321,198.00	277,631.22	263,804.00	256,495.51	276,259.00		295,537.00	6.98%
01-5-485 PUBLIC SAFETY FACILITY										
01-5-485232.00 WATER USAGE	1,200.00	925.08	1,246.00	1,115.70	1,500.00	1,395.13	1,000.00		1,500.00	50.00%
01-5-485233.00 ELECTRICITY	8,000.00	10,747.49	8,307.00	12,263.49	10,000.00	14,121.36	13,500.00		15,000.00	11.11%
01-5-485234.00 FUEL OIL	3,450.00	-	3,582.00	604.74	4,800.00	5,783.28	4,800.00		7,200.00	50.00%
01-5-485238.00 PHONE & INTERNET	5,492.00	5,582.13	5,703.00	6,367.49	6,500.00	7,731.57	6,500.00		7,500.00	15.38%
01-5-485301.00 BUILDING SUPPLIES	700.00	1,248.04	727.00	922.69	1,500.00	1,587.02	1,500.00		2,000.00	33.33%
01-5-485302.00 REPAIRS & MAINTENANCE	5,000.00	3,711.59	5,192.00	4,784.19	7,500.00	10,641.18	15,000.00		15,000.00	0.00%
01-5-485303.00 ALARM MONITORING	1,500.00	1,139.00	1,558.00	1,237.17	1,750.00	1,252.00	1,750.00		1,750.00	0.00%
01-5-485304.00 CLEANING	10,720.00	10,660.00	11,132.00	9,132.16	12,000.00	9,014.63	12,000.00		15,000.00	25.00%
01-5-485760.00 DESIGNATED FUND-POLICE ST	-	-	-	-	15,000.00	15,000.00	25,000.00		25,000.00	0.00%
	36,062.00	34,013.33	37,447.00	36,427.63	60,550.00	66,526.17	81,050.00		89,950.00	10.98%
01-5-500 POLICE DEPT EXPENDITURES										
01-5-5001 WAGES & BENEFITS										
01-5-500110.00 POLICE CHIEF WAGE	96,998.00	107,661.32	100,726.00	104,157.79	108,374.00	111,105.28	116,859.00		124,369.00	6.43%
01-5-500112.00 POLICE OFFICER WAGE	197,539.00	137,663.51	218,331.00	142,336.42	216,085.00	184,138.95	252,530.00		261,794.00	3.67%
01-5-500112.10 ON-CALL WAGES	5,500.00	327.51	5,310.00	-	3,648.00	42.42	8,500.00		500.00	-94.12%
01-5-500113.00 OVERTIME OFFICER WAGE	24,000.00	17,859.60	9,069.00	4,850.15	18,475.00	9,801.10	5,000.00		15,000.00	200.00%
01-5-500114.00 ADMINISTRATIVE WAGE	58,346.00	60,287.23	59,382.00	44,819.84	64,599.00	61,495.55	62,282.00		66,283.00	6.42%
01-5-500115.00 PARTTIME OFFICER WAGE	3,250.00	2,815.00	3,250.00	-	5,000.00	217.84	24,034.00		35,000.00	45.63%
01-5-500116.00 CROSSING GUARD WAGE	22,804.00	8,936.73	23,681.00	13,208.19	20,000.00	16,683.68	27,500.00		30,780.00	11.93%
01-5-500117.00 GOVERNOR'S HWY SAFETY GRA	-	-	-	-	-	461.76	-		-	
01-5-500118.00 SPECIAL DUTY WAGE	-	160.00	-	160.00	-	-	-		-	
01-5-500120.10 CCC Tax	-	-	-	1,253.11	1,919.00	1,503.22	2,186.00		2,348.00	7.41%
01-5-500121.00 FICA TAX	25,323.09	19,268.56	26,024.00	19,462.38	27,043.00	23,524.04	30,796.00		33,091.00	7.45%
01-5-500122.00 MEDI TAX	5,922.34	4,506.36	6,086.00	4,551.76	6,325.00	5,501.53	7,202.00		7,739.00	7.46%
01-5-500123.00 HEALTH INS	88,946.52	30,526.58	120,227.00	27,384.87	103,606.00	26,767.44	70,000.00		76,082.00	8.69%
01-5-500124.00 DISABILITY/LIFE INS	3,305.29	1,985.14	4,466.00	2,652.56	3,258.00	3,160.60	3,500.00		3,500.00	0.00%
01-5-500125.00 DENTAL INSURANCE	2,209.13	1,290.87	2,754.00	1,787.21	1,881.00	2,055.04	2,000.00		2,500.00	25.00%
01-5-500126.00 VT RETIREMENT	26,030.23	25,723.76	27,497.00	23,396.09	31,192.00	31,590.52	40,088.00		43,295.00	8.00%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
	560,173.60	419,012.17	606,803.00	390,020.37	611,405.00	478,048.97	652,477.00		702,281.00	7.63%
01-5-5002 COMMUNITY POLICING										
01-5-500201.00 ANIMAL CONT/LEASH LAW	2,950.00	450.00	3,000.00	1,369.83	3,000.00	-	3,000.00		3,000.00	0.00%
01-5-500202.00 COMMUNITY RELATNS	700.00	1,042.50	500.00	345.06	1,500.00	1,922.80	2,000.00		5,000.00	150.00%
01-5-500204.00 SPEED SIGNS	2,150.00	1,297.32	9,000.00	10,736.77	5,000.00	22,774.23	25,000.00		5,000.00	-80.00%
	5,800.00	2,789.82	12,500.00	12,451.66	9,500.00	24,697.03	30,000.00		13,000.00	-56.67%
01-5-5003 EQUIPMENT & MAINTENANCE										
01-5-500301.00 RADIO MAINTENANCE	800.00	62,762.60	850.00	7,380.32	500.00	384.50	1,500.00		2,000.00	33.33%
01-5-500302.00 PETROLEUM PRODUCTS	9,062.50	6,128.41	10,000.00	8,435.81	12,500.00	12,025.71	13,500.00		16,200.00	20.00%
01-5-500304.00 CRUISER VIDEO EQUIP	4,300.00	30,849.52	-	13,731.00	13,371.00	13,371.00	15,500.00		15,500.00	0.00%
01-5-500306.00 CRUISER MAINT	8,800.00	8,984.88	8,800.00	9,275.37	10,000.00	9,975.96	12,000.00		12,000.00	0.00%
01-5-500308.00 CRUISER SUPPLIES	500.00	626.38	519.00	1,032.08	1,000.00	1,875.57	1,250.00		1,500.00	20.00%
01-5-500309.00 CAPITAL LEASE EQUIPMENT	-	-	27,000.00	27,000.00	35,000.00	34,966.58	33,967.00		34,000.00	0.10%
	23,462.50	109,351.79	47,169.00	66,854.58	72,371.00	72,599.32	77,717.00		81,200.00	4.48%
01-5-5005 SUPPORT										
01-5-500501.00 ADMINISTRATION	4,250.00	7,316.65	10,000.00	13,526.53	10,000.00	15,867.15	15,000.00		17,000.00	13.33%
01-5-500535.00 VIBRS	3,000.00	1,854.69	5,000.00	3,364.50	6,000.00	2,463.08	6,000.00		6,000.00	0.00%
01-5-500536.00 DISPATCH SERVICES	95,800.00	83,252.68	99,479.00	78,520.10	100,000.00	97,043.94	70,000.00		70,000.00	0.00%
01-5-500537.00 IT SUPPORT	-	-	-	-	11,500.00	14,453.71	12,500.00		13,500.00	8.00%
01-5-500538.00 TRAINING	3,500.00	1,809.00	3,634.00	1,682.00	7,500.00	5,532.22	10,000.00		10,000.00	0.00%
01-5-500543.00 LAW ENFOREMENT EQUIPMENT	4,500.00	7,188.67	8,000.00	8,541.42	10,000.00	14,016.03	15,000.00		15,000.00	0.00%
01-5-500580.00 MILEAGE REIMB	250.00	491.32	-	515.20	250.00	56.00	-		100.00	
01-5-500581.00 DUES/MTGS/EDUC	1,000.00	719.24	1,000.00	1,078.80	2,500.00	620.00	3,000.00		5,000.00	66.67%
01-5-500582.00 UNIFORMS	3,000.00	3,089.83	5,000.00	9,658.53	7,500.00	7,452.94	10,000.00		10,000.00	0.00%
01-5-500583.00 UNIFORMS CLEANING	1,608.00	1,506.04	1,670.00	60.00	2,000.00	1,777.39	2,000.00		2,500.00	25.00%
01-5-500584.00 BULLET PROOF VESTS	-	-	-	1,485.00	3,000.00	3,000.00	3,000.00		3,000.00	0.00%
	116,908.00	107,228.12	133,783.00	118,432.08	160,250.00	162,282.46	146,500.00		152,100.00	3.82%
01-5-5007 CAPITAL EXPENDITURES										
01-5-500701.00 DESIGNATED FUND-SPEC EQUI	5,000.00	5,000.00	30,000.00	30,000.00	11,000.00	11,000.00	5,000.00		5,000.00	0.00%
01-5-500702.00 DESIGNATED FUND-CRUISER	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	60,000.00		65,000.00	8.33%
01-5-500703.00 DESIGNATED FUND-POLICE ST	-	-	-	-	-	-	-		-	
	40,000.00	40,000.00	65,000.00	65,000.00	46,000.00	46,000.00	65,000.00		70,000.00	7.69%
POLICE DEPT TOTAL EXPENDITURES	746,344.10	678,381.90	865,255.00	652,758.69	899,526.00	783,627.78	971,694.00		1,018,581.00	4.83%
01-5-555 FIRE/FAST DEPT. EXPENSES										
01-5-5551 FIRE WAGES										
01-5-555108.00 FIRE CHIEF WAGES	73,167.52	76,092.77	79,295.00	81,220.33	83,298.00	84,857.05	88,138.00		93,555.00	6.15%
01-5-555110.00 FIRE OFFICER STIPEND	2,100.00	2,100.00	2,100.00	1,680.00	2,100.00	2,100.00	2,100.00		2,100.00	0.00%
01-5-555112.00 FIREFIGHTERS WAGE	31,125.00	30,063.17	31,125.00	24,870.00	32,000.00	31,731.47	32,000.00		35,000.00	9.38%
01-5-555114.00 FF DRILLS/MTGS WAGE	2,500.00	1,840.00	2,500.00	1,080.00	2,000.00	2,900.00	2,000.00		4,000.00	100.00%
01-5-555120.00 CCC Tax	-	-	-	488.24	525.00	506.55	547.00		592.00	8.23%
01-5-555121.00 FICA TAX	6,751.34	6,372.45	7,131.00	6,722.87	7,403.00	7,319.78	7,703.00		8,349.00	8.39%
01-5-555122.00 MEDI TAX	1,578.94	1,493.81	1,668.00	1,584.84	1,731.00	1,718.48	1,801.00		1,952.00	8.38%
01-5-555123.00 HEALTH INSURANCE	15,102.00	17,158.09	18,438.00	9,058.49	9,014.00	9,252.06	9,915.00		10,659.00	7.50%
01-5-555124.00 DISABILITY/LIFE INSURANCE	735.52	786.96	800.00	752.76	779.00	752.76	780.00		850.00	8.97%
01-5-555125.00 VT RETIREMENT	5,080.56	5,072.21	5,551.00	5,660.66	6,039.00	6,307.03	6,610.00		7,251.00	9.70%
01-5-555126.00 DENTAL INSURANCE	441.83	431.64	459.00	437.73	470.00	477.48	480.00		500.00	4.17%
	138,582.71	141,411.10	149,067.00	133,555.92	145,359.00	147,922.66	152,074.00		164,808.00	8.37%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-5552 EMS WAGES										
01-5-555212.00 EMS WAGE	5,000.00	9,130.80	5,000.00	7,037.57	8,500.00	5,742.56	8,500.00		8,500.00	0.00%
01-5-555215.00 EMS DRILL WAGE	1,900.00	1,140.00	1,900.00	1,640.00	1,500.00	1,080.00	1,800.00		1,800.00	0.00%
01-5-555221.00 EMS FICA TAX	444.00	502.25	428.00	466.45	620.00	311.36	650.00		650.00	0.00%
01-5-555222.00 EMS MEDI TAX	104.00	114.26	100.00	98.80	145.00	66.47	150.00		150.00	0.00%
01-5-555223.00 CCC Tax	-	-	-	0.85	44.00	2.56	50.00		50.00	0.00%
	7,448.00	10,887.31	7,428.00	9,243.67	10,809.00	7,202.95	11,150.00		11,150.00	0.00%
01-5-5553 EDUCATION & TRAINING										
01-5-555338.00 FIRE EDUC/TRAINING	750.00	200.00	750.00	720.00	900.00	342.20	900.00		900.00	0.00%
01-5-555340.00 EMS EDUC/TRNG	1,200.00	885.25	1,200.00	525.00	1,200.00	360.00	1,200.00		1,200.00	0.00%
01-5-555342.00 FIRE DUES/MTGS/EDUC	500.00	635.00	500.00	331.25	500.00	480.00	500.00		500.00	0.00%
	2,450.00	1,720.25	2,450.00	1,576.25	2,600.00	1,182.20	2,600.00		2,600.00	0.00%
01-5-5554 TOOLS & EQUIPMENT										
01-5-555422.00 FIRE TOOLS & EQUIPMENT	4,200.00	4,199.66	4,200.00	4,015.99	4,500.00	5,391.04	5,000.00		6,000.00	20.00%
01-5-555424.00 EMS TOOLS/ EQUIP	2,000.00	2,119.57	2,000.00	1,753.32	2,200.00	1,644.99	2,200.00		2,200.00	0.00%
01-5-555426.00 RADIO PURCH/REPAIR	800.00	596.94	800.00	-	800.00	800.00	800.00		800.00	0.00%
	7,000.00	6,916.17	7,000.00	5,769.31	7,500.00	7,836.03	8,000.00		9,000.00	12.50%
01-5-5555 MAINTENANCE										
01-5-555528.00 FIRE APPARATUS R & M	14,500.00	19,856.41	15,500.00	7,163.94	18,500.00	8,042.67	19,000.00		25,000.00	31.58%
01-5-555528.07 R & M TANKER	-	-	-	6,467.91	-	3,208.82	-		-	
01-5-555528.12 R & M UTILITY	-	-	-	556.52	-	1,959.77	-		-	
01-5-555528.13 R&M 13 Ford	-	-	-	-	-	6,529.74	-		-	
01-5-555528.16 R & M ENGINE 1	-	-	-	2,229.90	-	13,514.10	-		-	
01-5-555528.21 R & M LADDER	-	-	-	506.50	-	3,025.44	-		-	
01-5-555528.23 R&M Engine 3	-	-	-	-	-	2,869.62	-		-	
01-5-555530.00 EQUIPMENT MAINTENANCE	4,000.00	5,636.95	4,154.00	4,371.69	4,000.00	2,239.28	4,000.00		4,000.00	0.00%
01-5-555532.00 RADIO MAINTENANCE	500.00	588.99	500.00	-	500.00	145.60	500.00		500.00	0.00%
01-5-555534.00 SOFTWARE MAINTENANCE	-	-	-	-	3,200.00	3,003.93	3,200.00		3,200.00	0.00%
01-5-555536.00 COMPUTER MAINTENANCE	-	-	-	-	-	-	-		-	
01-5-555538.00 APPARATUS FUEL	4,500.00	7,727.49	4,673.00	3,848.32	4,600.00	3,311.88	4,600.00		5,520.00	20.00%
	23,500.00	33,809.84	24,827.00	25,144.78	30,800.00	47,850.85	31,300.00		38,220.00	22.11%
01-5-5556 SUPPORT										
01-5-555614.00 RECRUITMENT	100.00	-	100.00	-	100.00	81.07	100.00		100.00	0.00%
01-5-555618.00 POSTAGE	25.00	-	25.00	-	25.00	-	25.00		25.00	0.00%
01-5-555619.00 FIRE PREV BOOKS & MATERIA	100.00	-	100.00	-	100.00	-	100.00		100.00	0.00%
01-5-555620.00 FIREFIGHTERS CASUL INS	5,800.00	3,610.00	5,800.00	3,430.00	4,500.00	9,665.00	4,500.00		3,000.00	-33.33%
01-5-555621.00 VFIS	-	-	-	-	-	-	-		3,500.00	
01-5-555625.00 TELEPHONE & INTERNET	-	3,099.42	1,000.00	1,987.35	2,000.00	1,841.82	2,200.00		2,200.00	0.00%
01-5-555630.00 OFFICE SUPPLIES	650.00	992.36	700.00	129.43	700.00	1,263.49	500.00		500.00	0.00%
01-5-555632.00 DISPATCH SERVICE	28,755.00	28,512.28	30,193.00	29,865.07	31,702.00	32,515.00	33,288.00		34,953.00	5.00%
01-5-555633.00 UNIFORM	250.00	369.95	260.00	-	260.00	-	275.00		275.00	0.00%
01-5-555634.00 HYDRANT RENTAL	34,000.00	30,000.00	34,000.00	-	36,000.00	614.94	-		-	
01-5-555635.00 DRY HYDRANT	500.00	590.00	500.00	-	500.00	8,800.48	500.00		500.00	0.00%
01-5-555636.00 OSHA COMPLIANCE	1,000.00	161.00	1,000.00	799.00	600.00	1,302.50	800.00		800.00	0.00%
	71,180.00	67,335.01	73,678.00	36,210.85	76,487.00	56,084.30	42,288.00		45,953.00	8.67%
01-5-5557 CAPITAL EXPENDITURES										
01-5-555756.00 DESIGNATED FUND-FIRE STAT	-	-	-	-	-	-	-		-	
01-5-555758.00 DESIGNATED FUND-APPARATUS	80,000.00	80,000.00	120,000.00	120,000.00	126,000.00	126,000.00	135,000.00		150,000.00	11.11%
01-5-555760.00 DESIGNATED FUND-EQUIPMENT	30,000.00	30,000.00	30,000.00	30,000.00	33,075.00	33,075.00	60,000.00		62,000.00	3.33%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
	110,000.00	110,000.00	150,000.00	150,000.00	159,075.00	159,075.00	195,000.00		212,000.00	8.72%
01-5-5559 AMBULANCE SERVICES										
01-5-555901.00 AMBULANCE CONTRACT	160,575.00	156,688.56	168,604.00	164,982.12	170,664.00	170,664.90	188,783.00		197,757.00	4.75%
01-5-555903.00 AMBULANCE BILLS	5,500.00	13,076.22	5,711.00	6,903.84	5,000.00	5,732.47	8,000.00		8,000.00	0.00%
	166,075.00	169,764.78	174,315.00	171,885.96	175,664.00	176,397.37	196,783.00		205,757.00	4.56%
FIRE DEPARTMENT TOTAL EXPENDITURES	526,235.71	541,844.46	588,765.00	533,386.74	608,294.00	603,551.36	639,195.00		689,488.00	7.87%
01-5-575 EMERGENCY MANAGEMENT										
01-5-575100.00 DEBT SERVICE TOWER PRINCI	26,775.00	27709	27,500.00	-						
01-5-575105.00 DEBT SERVICE TOWER INTERE	3,025.00	469.67	750.00	-						
01-5-575233.00 TOWER POWER	430.00	1,828.93	450.00	1,945.65	1,900.00	2,140.82	1,900.00		2,300.00	21.05%
01-5-575600.00 EMERG MAN ADMIN	30.00	-	30.00	-	-	-	-		-	
01-5-575610.00 EMERG MNGMT SUPPLIES	50.00	177.00	50.00	-	180.00	33.97	5,000.00		1,000.00	-80.00%
01-5-575612.00 GENERATOR FUEL	100.00	247.95	200.00	170.43	250.00	221.52	250.00		300.00	20.00%
01-5-575620.00 EMERG GEN MAINT	2,500.00	1,219.31	2,600.00	1,971.00	-	714.00	-		2,700.00	
01-5-575622.00 EMERG GEN INSTALL	-	-	-	-	200.00	-	200.00		200.00	0.00%
01-5-575630.00 BASE RADIO MAINTENANCE	-	-	-	-	2,600.00	1,902.52	2,600.00		2,600.00	0.00%
01-5-575740.00 DESIGNATED FUND-GENERATOR	15,000.00	15,000.00	15,000.00	15,000.00	30,000.00	30,000.00	15,000.00		15,000.00	0.00%
01-5-575760.00 DESIGNATED FUND- COMMUNIC	-	-	-	-	-	-	-		-	
	47,910.00	46,651.86	46,580.00	19,087.08	35,130.00	35,012.83	24,950.00		24,100.00	-3.41%
01-5-650 CONSERVATION										
01-5-650538.00 POSTAGE	-	-	-	-	-	-	-		-	
01-5-650550.00 PRINTING	-	56.59	-	-	-	-	-		-	
01-5-650605.00 DONATION Related Expenses	-	-	-	-	-	-	-		-	
01-5-650610.00 OFF SUPP & EMAIL	-	-	-	-	-	-	-		-	
01-5-650615.00 DUES/MTGS/EDUC	200.00	32.34	200.00	50.00	200.00	50.00	200.00		200.00	0.00%
01-5-650620.00 SPKRS/PUBLIC INFO	1,250.00	-	1,250.00	1,498.84	1,250.00	1,128.38	1,250.00		1,250.00	0.00%
01-5-650625.00 PUBLICITY	750.00	1,000.00	750.00	750.00	750.00	750.00	750.00		750.00	0.00%
01-5-650630.00 TRAILS	1,800.00	1,758.36	1,800.00	96.00	1,800.00	2,010.68	1,800.00		1,800.00	0.00%
01-5-650632.00 WATER QUAL MONIT	-	-	-	-	-	-	-		-	
01-5-650635.00 MILT FRYE NATURE AREA	1,500.00	639.50	1,500.00	772.66	1,500.00	879.10	1,500.00		1,500.00	0.00%
01-5-650640.00 GILE MT	-	-	-	-	-	-	-		-	
01-5-650700.00 NATRL RESRCS INVEN	1,000.00	-	1,000.00	296.40	1,000.00	846.22	1,000.00		1,000.00	0.00%
01-5-650710.00 PROJECT RESTORATION	2,000.00	1,166.38	2,000.00	1,787.40	2,000.00	582.39	2,000.00		2,000.00	0.00%
01-5-650725.00 GRANT	-	-	-	-	-	-	-		-	
01-5-650727.00 WOMENS CLUB GRANT	-	-	-	-	-	695.95	-		-	
	8,500.00	4,653.17	8,500.00	5,251.30	8,500.00	6,942.72	8,500.00		8,500.00	0.00%
01-5-651 Solid Waste Committee										
01-5-651550.00 PRINTING	-	-	-	-	250.00	-	250.00		250.00	0.00%
01-5-651610.00 SOFTWARE LICENSE	-	-	-	-	600.00	3,000.00	1,500.00		1,500.00	0.00%
01-5-651620.00 INFO/SIGNS	-	-	-	-	1,500.00	-	600.00		600.00	0.00%
	-	-	-	-	2,350.00	3,000.00	2,350.00		2,350.00	0.00%
01-5-652 Energy Committee										
01-5-652610.00 SUPPLIES	-	-	-	-	1,800.00	-	1,800.00		1,800.00	0.00%
					1,800.00	-	1,800.00		1,800.00	0.00%
01-5-70 PUBLIC WORKS DEPT.										
01-5-703 HIGHWAY DIVISION										

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-7031 HIGHWAY WAGES & BENEFITS										
01-5-703110.00 DIRECTOR OF PUBLIC WORKS	96,519.99	97,892.60	100,230.00	104,177.09	107,487.00	110,092.32	115,903.00		123,351.00	6.43%
01-5-703111.00 ADMINISTRATIVE ASSIST	22,823.15	10,784.35	23,459.00	20,123.62	29,134.00	29,470.23	31,312.00		33,320.00	6.41%
01-5-703112.00 ROAD CREW WAGES	316,182.17	264,372.36	331,013.00	259,849.47	336,556.00	311,908.29	329,862.00		350,381.00	6.22%
01-5-703114.00 ROAD CREW OVERTIME	47,881.00	31,825.60	40,000.00	22,310.91	56,238.00	28,329.59	60,000.00		60,000.00	0.00%
01-5-703116.00 ON CALL COMPENSATION	4,650.00	4,574.10	5,612.00	2,093.63	5,743.00	6,234.93	6,590.00		6,500.00	-1.37%
01-5-703120.00 CCC Tax	-	-	-	1,609.36	2,355.00	1,978.09	2,396.00		2,524.00	5.34%
01-5-703121.00 FICA	30,259.00	23,964.56	31,019.00	24,802.97	33,253.00	29,139.58	33,764.00		35,560.00	5.32%
01-5-703122.00 MEDICARE	7,076.82	5,604.63	7,255.00	5,800.72	7,687.00	6,814.85	7,896.00		8,317.00	5.33%
01-5-703123.00 HEALTH INSUR	76,438.02	70,607.35	91,482.00	89,146.96	141,105.00	142,745.27	155,200.00		172,015.00	10.83%
01-5-703124.00 DISABILITY/LIFE	4,175.67	3,968.28	4,616.00	4,521.79	4,531.00	4,194.16	4,700.00		4,700.00	0.00%
01-5-703125.00 DENTAL INSURANCE	2,871.87	2,212.53	2,983.00	2,263.81	3,056.00	2,325.23	3,200.00		3,200.00	0.00%
01-5-703126.00 RETIREMENT	31,403.25	26,472.90	35,022.00	29,301.50	38,436.00	35,798.77	40,844.00		43,947.00	7.60%
	640,280.94	542,279.26	672,691.00	566,001.83	765,581.00	709,031.31	791,667.00		843,815.00	6.59%
01-5-7032 MATERIALS										
01-5-703201.00 SALT & CHEMICALS	119,626.00	90,770.08	125,000.00	101,286.60	125,000.00	97,123.56	128,000.00		130,000.00	1.56%
01-5-703203.00 SAND	125,511.00	47,378.71	130,331.00	95,837.20	130,000.00	133,210.15	120,000.00		120,000.00	0.00%
01-5-703205.00 DUST CONTROL	24,120.00	4,029.73	25,046.00	4,214.48	25,000.00	32,471.94	26,000.00		33,000.00	26.92%
01-5-703207.00 GRAVEL & STONE	58,960.00	34,945.77	70,000.00	32,225.11	65,000.00	90,856.15	68,000.00		80,000.00	17.65%
01-5-703209.00 CULVERTS & ROAD SUPPLIES	20,000.00	22,199.30	20,768.00	614.00	25,000.00	10,984.30	25,000.00		25,000.00	0.00%
01-5-703211.00 ASPHALT PRODUCTS	3,100.00	2,646.86	3,219.00	2,624.36	3,500.00	2,439.65	3,500.00		3,500.00	0.00%
01-5-703213.00 BRIDGE REPAIR & MAINT.	2,000.00	15.98	5,000.00	52.41	5,000.00	-	5,300.00		5,000.00	-5.66%
01-5-703215.00 OTHER PROJECTS	1,900.00	8,630.56	5,000.00	9,871.10	8,000.00	6,931.05	8,500.00		8,500.00	0.00%
01-5-703217.00 SIGNS	2,400.00	1,677.13	2,500.00	1,945.77	2,500.00	1,267.18	3,000.00		3,000.00	0.00%
	357,617.00	212,294.12	386,864.00	248,671.03	389,000.00	375,283.98	387,300.00		408,000.00	5.34%
01-5-7033 CONTRACTED SERVICES										
01-5-703301.00 PLOWING & SANDING	25,683.00	95,575.00	65,000.00	105,303.00	108,000.00	45,000.00	70,000.00		80,000.00	14.29%
01-5-703303.00 ROAD/STREET SWEEPING	2,325.00	2,310.00	2,500.00	-	2,700.00	3,100.60	3,000.00		4,000.00	33.33%
01-5-703305.00 LEAF REMOVAL	3,220.00	-	3,000.00	205.00	3,000.00	-	3,200.00		2,000.00	-37.50%
01-5-703307.00 STREETLIGHTS	13,900.00	14,754.47	14,000.00	15,154.96	15,600.00	15,864.67	15,600.00		16,000.00	2.56%
01-5-703309.00 TREE CUTTING & REMOVAL	10,275.00	900.00	12,000.00	3,300.00	12,000.00	-	12,000.00		12,000.00	0.00%
01-5-703311.00 UNIFORMS	12,325.00	14,128.75	14,000.00	13,796.67	15,000.00	21,000.37	16,000.00		21,000.00	31.25%
01-5-703313.00 PAVING	30,000.00	30,039.98	10,000.00	208.38	10,000.00	-	10,000.00		10,000.00	0.00%
01-5-703315.00 OTHER PROJECTS	16,000.00	12,604.78	16,000.00	4,884.55	16,000.00	1,829.50	16,000.00		10,000.00	-37.50%
01-5-703317.00 CRACK SEALING	18,000.00	10,313.64	18,691.00	-	19,000.00	-	19,000.00		10,000.00	-47.37%
01-5-703319.00 PAVEMENT MARKING	39,000.00	21,823.80	20,000.00	2,845.00	20,000.00	10,484.00	20,000.00		20,000.00	0.00%
01-5-703321.00 BRIDGES	51,375.00	11,559.85	55,000.00	34,413.48	55,000.00	61,692.87	55,000.00		55,000.00	0.00%
01-5-703322.00 CULVERTS	-	-	10,000.00	10,500.00	10,000.00	1,838.00	10,000.00		10,000.00	0.00%
01-5-703323.00 ROADWAY & PED SAFETY	-	-	-	-	3,000.00	2,890.80	3,000.00		3,000.00	0.00%
	222,103.00	214,010.27	240,191.00	190,611.04	289,300.00	163,700.81	252,800.00		253,000.00	0.08%
01-5-7034 EQUIPMENT										
01-5-703401.00 OUTSIDE REPAIRS	45,000.00	36,887.08	55,000.00	59,830.03	58,500.00	56,771.35	63,000.00		63,000.00	0.00%
01-5-703403.00 PARTS & SUPPLIES	55,000.00	53,911.45	65,000.00	73,850.64	69,000.00	76,578.57	75,000.00		80,000.00	6.67%
01-5-703405.00 PETROLEUM PRODUCTS	77,070.00	49,096.04	50,000.00	38,160.06	50,000.00	51,767.29	50,000.00		60,000.00	20.00%
01-5-703406.00 Capital Equipment Lease E	-	-	8,100.00	5,911.94	-	5,802.52	-		-	
01-5-703407.00 EQUIPMENT RENTAL	-	-	-	-	8,000.00	-	8,000.00		8,000.00	0.00%
	177,070.00	139,894.57	178,100.00	177,752.67	185,500.00	190,919.73	196,000.00		211,000.00	7.65%
01-5-7035 HIGHWAY GARAGE										
01-5-703501.00 ELECTRICITY	6,000.00	2,261.42	8,000.00	2,576.15	2,600.00	4,186.47	2,600.00		5,000.00	92.31%
01-5-703503.00 PROPANE	10,395.00	5,877.71	9,000.00	6,988.65	6,500.00	8,000.33	7,000.00		9,600.00	37.14%

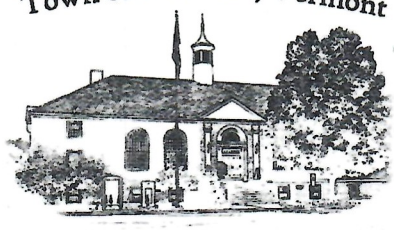
Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-703505.00 TELEPHONE	6,950.00	3,299.36	7,217.00	4,185.59	4,000.00	4,489.49	4,200.00		4,500.00	7.14%
01-5-703507.00 SUPPLIES	8,800.00	5,863.67	9,138.00	9,065.17	7,000.00	7,529.66	10,500.00		10,000.00	-4.76%
01-5-703509.00 ALARM MONITORING	1,000.00	3,073.00	1,038.00	1,148.25	3,300.00	375.00	3,300.00		500.00	-84.85%
01-5-703511.00 REPAIRS & MAINTENANCE	8,300.00	11,404.23	8,619.00	9,533.23	12,000.00	10,148.36	12,000.00		12,000.00	0.00%
01-5-703513.00 TOOLS	7,775.00	6,376.58	8,074.00	4,080.96	8,000.00	2,907.08	8,000.00		5,000.00	-37.50%
01-5-703515.00 ADMINISTRATION	5,300.00	2,032.52	5,504.00	10,666.14	5,500.00	3,302.26	6,000.00		5,000.00	-16.67%
	54,520.00	40,188.49	56,590.00	48,244.14	48,900.00	40,938.65	53,600.00		51,600.00	-3.73%
01-5-7036 CAPITAL EXPENDITURES										
01-5-703601.00 DESIGNATED FUND-EQUIPMENT	75,000.00	75,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00		300,000.00	20.00%
01-5-703603.00 RESERVE FUND-SIDEWALK#27	10,000.00	10,000.00	-	-	-	-	-		-	
01-5-703605.00 RESERVE FUND-PAVING#42	75,000.00	75,000.00	75,000.00	75,000.00	100,000.00	100,000.00	100,000.00		125,000.00	25.00%
01-5-703607.00 DESIGNATED FUND-BRIDGES	100,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00		175,000.00	16.67%
01-5-703609.00 RESERVE FUND-GARAGE#8	27,000.00	27,000.00	30,500.00	30,500.00	50,000.00	50,000.00	50,000.00		50,000.00	0.00%
01-5-703610.00 DESIGNATED FUND - CULVERT	-	-	-	-	200,000.00	200,000.00	50,000.00		50,000.00	0.00%
01-5-703611.00 DES FUND - ROADWAY/PED SA	-	-	-	-	10,000.00	10,000.00	5,250.00		5,250.00	0.00%
	287,000.00	287,000.00	505,500.00	505,500.00	760,000.00	760,000.00	605,250.00		705,250.00	16.52%
01-5-7037 GRANTS										
01-5-703701.00 PAVING GRANT	-	-	-	-	-	-	-		-	
01-5-703702.00 Culvert Grant	-	-	-	1,500.00	-	1,500.00	-		-	
01-5-703703.00 FEMA GRANT - Hemlock Rd	-	109,820.63	-	339,485.85	-	363,648.22	-		-	
01-5-703703.01 FEMA GRANT KateWallace	-	6,547.05	-	15,191.08	-	240,915.71	-		-	
01-5-703703.02 FEMA GRANT Norford Lake	-	-	-	20,655.94	-	350,297.72	-		-	
01-5-703703.03 FEMA Grant Podunk/Illsley	-	6,828.21	-	12,881.70	-	221,490.42	-		-	
01-5-703703.04 FEMA Grant New Boston	-	-	-	10.00	-	-	-		-	
01-5-703705.00 VT PUBLIC SFTY-RADIO GRAN	-	-	-	-	-	-	-		-	
01-5-703707.00 NRCS GRANT	-	-	-	-	-	-	-		-	
01-5-703709.00 VTrans Better Roads Grant	-	-	-	-	-	15,120.00	-		-	
01-5-703710.00 ST. OF VT-BETTER BACK RD	-	-	-	-	-	-	-		-	
01-5-703710.10 Grants in Aid Project	-	981.89	-	1,500.00	-	-	-		-	
01-5-703714.00 VT Trans - TAP Grant (Tig	-	5,142.20	-	-	-	-	-		-	
01-5-703715.00 VTRANS STRUCTURES GRNT	-	-	-	-	-	-	-		-	
01-5-703716.00 VT State Emergency Grant	-	-	-	61,397.25	-	35,835.00	-		-	
	-	129,319.98	-	452,621.82	-	1,228,807.07	-		-	
01-5-704 BUILDINGS & GROUNDS DIVIS										
01-5-7041 B & G WAGES & BENEFITS										
01-5-704113.00 BUILDINGS & GROUNDS WAGES	105,475.10	103,615.22	108,106.00	83,254.16	113,273.00	98,835.28	115,025.00		128,564.00	11.77%
01-5-704114.00 OT BLDGS & GROUNDS	6,000.00	5,022.50	2,398.00	3,196.79	6,796.00	5,531.34	5,000.00		6,000.00	20.00%
01-5-704116.00 ON CALL COMPENSATION	750.00	1,643.74	1,589.00	-	1,644.00	2,680.34	912.00		3,000.00	228.95%
01-5-704120.00 CCC Tax	-	-	-	363.48	536.00	395.70	526.00		605.00	15.02%
01-5-704121.00 FICA	6,957.96	6,796.20	6,950.00	5,463.92	7,546.00	6,832.09	7,405.00		8,529.00	15.18%
01-5-704122.00 MEDICARE	1,627.26	1,589.48	1,625.00	1,277.81	1,765.00	1,597.85	1,732.00		1,995.00	15.18%
01-5-704123.00 HEALTH INSURANCE	24,570.24	26,960.19	26,654.00	35,354.82	57,812.00	30,436.80	63,600.00		72,053.00	13.29%
01-5-704124.00 DISABILITY/LIFE	1,088.41	1,143.24	1,203.00	1,142.52	1,171.00	1,180.35	1,200.00		1,400.00	16.67%
01-5-704125.00 DENTAL INSURANCE	883.65	863.40	918.00	758.52	940.00	915.30	1,820.00		2,000.00	9.89%
01-5-704126.00 RETIREMENT	7,524.57	7,376.05	7,735.00	6,103.92	8,824.00	8,030.22	8,960.00		10,429.00	16.40%
	154,877.19	155,010.02	157,178.00	136,915.94	200,307.00	156,435.27	206,180.00		234,575.00	13.77%
01-5-7042 MATERIALS										
01-5-704201.00 GARDEN SUPPLIES & PLANTS	1,575.00	109.98	1,635.00	131.98	1,635.00	98.00	1,635.00		1,500.00	-8.26%
	1,575.00	109.98	1,635.00	131.98	1,635.00	98.00	1,635.00		1,500.00	-8.26%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-7043 CONTRACTED SERVICES										
01-5-704311.00 UNIFORMS	5,100.00	3,360.00	5,296.00	5,007.14	5,500.00	5,572.40	5,500.00		6,000.00	9.09%
	5,100.00	3,360.00	5,296.00	5,007.14	5,500.00	5,572.40	5,500.00		6,000.00	9.09%
01-5-7044 EQUIPMENT										
01-5-704401.00 OUTSIDE REPAIRS	2,100.00	1,337.81	2,181.00	-	2,100.00	-	2,100.00		2,000.00	-4.76%
01-5-704403.00 PARTS & SUPPLIES	2,600.00	1,979.92	2,700.00	1,663.92	2,600.00	2,879.39	2,600.00		3,000.00	15.38%
01-5-704405.00 PETROLEUM PRODUCTS	3,082.80	1,495.58	3,201.00	1,670.99	2,000.00	2,284.62	2,000.00		3,000.00	50.00%
01-5-704413.00 TOOLS & EQUIPMENT	550.00	-	571.00	-	575.00	49.99	600.00		500.00	-16.67%
	8,332.80	4,813.31	8,653.00	3,334.91	7,275.00	5,214.00	7,300.00		8,500.00	16.44%
01-5-7046 CAPITAL EXPENDITURES										
01-5-704601.00 DESIGNATED FUND-EQUIPMENT	-	-	2,000.00	2,000.00	5,000.00	5,000.00	10,000.00		10,000.00	0.00%
	-	-	2,000.00	2,000.00	5,000.00	5,000.00	10,000.00		10,000.00	0.00%
01-5-705 SOLID WASTE DIVISION										
01-5-7051 SW WAGES & BENEFITS										
01-5-705112.00 TRNSF STATION WAGE	45,481.77	48,416.76	47,897.00	53,345.60	51,674.00	56,015.92	55,440.00		59,013.00	6.44%
01-5-705120.00 CCC Tax	-	-	-	239.50	227.00	246.55	245.00		260.00	6.12%
01-5-705121.00 FICA TAX	2,819.87	2,954.71	2,970.00	3,321.89	3,204.00	3,443.28	3,437.00		3,659.00	6.46%
01-5-705122.00 MEDI TAX	659.49	691.05	694.00	776.92	749.00	805.28	804.00		856.00	6.47%
	48,961.13	52,062.52	51,561.00	57,683.91	55,854.00	60,511.03	59,926.00		63,788.00	6.44%
01-5-7053 CONTRACTED SERVICES										
01-5-705301.00 GUVSWMD ASSESSMENT	32,508.00	32,508.00	37,000.00	32,508.00	35,000.00	32,508.00	35,000.00		32,508.00	-7.12%
01-5-705303.00 MUNICIPAL SOLID WASTE	52,650.00	53,116.08	54,672.00	54,993.17	56,000.00	59,091.78	56,000.00		75,000.00	33.93%
01-5-705305.00 RECYCLING	45,300.00	40,031.85	47,040.00	52,298.25	48,000.00	56,349.65	49,000.00		71,000.00	44.90%
01-5-705306.00 C & D WASTE DISPOSAL	15,600.00	17,939.78	16,199.00	17,552.75	18,000.00	15,411.37	18,000.00		20,000.00	11.11%
01-5-705308.00 FOOD WASTE DISPOSAL	22,780.00	19,755.17	25,000.00	16,048.24	23,000.00	11,576.19	23,000.00		25,000.00	8.70%
	168,838.00	163,350.88	179,911.00	173,400.41	180,000.00	174,936.99	181,000.00		223,508.00	23.49%
01-5-7054 EQUIPMENT										
01-5-705403.00 PARTS & SUPPLIES	1,075.00	1,519.81	1,116.00	976.85	1,550.00	2,012.60	1,550.00		2,000.00	29.03%
01-5-705411.00 REPAIRS & MAINTENANCE	3,000.00	2,924.63	6,000.00	227.75	6,000.00	-	6,000.00		6,000.00	0.00%
01-5-705413.00 SMALL EQUIPMENT	500.00	-	524.00	397.77	525.00	-	525.00		525.00	0.00%
	4,575.00	4,444.44	7,640.00	1,602.37	8,075.00	2,012.60	8,075.00		8,525.00	5.57%
01-5-7055 TRANSFER STATION										
01-5-705500.00 PURCHASED SERVICES	4,000.00	2,690.00	4,154.00	1,980.00	4,000.00	4,315.00	4,000.00		5,000.00	25.00%
01-5-705501.00 ELECTRICITY	2,300.00	4,756.41	2,388.00	5,215.84	4,500.00	5,452.97	4,500.00		6,000.00	33.33%
01-5-705503.00 PROPANE	866.00	228.62	899.00	349.25	900.00	372.96	900.00		900.00	0.00%
01-5-705505.00 TELEPHONE	525.00	486.04	545.00	1,053.44	545.00	1,495.53	1,100.00		1,750.00	59.09%
01-5-705515.00 ADMINISTRATION	1,000.00	338.46	1,038.00	442.10	700.00	475.50	700.00		700.00	0.00%
01-5-705517.00 VERMONT FRANCHISE TAX	2,150.00	1,475.15	2,233.00	1,844.85	1,600.00	1,501.32	1,600.00		2,000.00	25.00%
	10,841.00	9,974.68	11,257.00	10,885.48	12,245.00	13,613.28	12,800.00		16,350.00	27.73%
01-5-7056 CAPITAL EXPENDITURES										
01-5-705601.00 DESIGNATED FUND-EQUIPMENT	5,000.00	5,000.00	2,000.00	2,000.00	5,000.00	5,000.00	7,000.00		7,000.00	0.00%
	5,000.00	5,000.00	2,000.00	2,000.00	5,000.00	5,000.00	7,000.00		7,000.00	0.00%
01-5-706 TRACY HALL										
01-5-7061 BUILDING EXPENSES										
01-5-706100.00 WATER USAGE	900.00	754.96	935.00	822.82	935.00	896.57	935.00		1,000.00	6.95%
01-5-706101.00 ELECTRICITY	18,192.00	11,683.83	18,891.00	13,323.63	15,000.00	13,165.42	15,000.00		15,000.00	0.00%

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-706103.00 HEATING-PROPANE	18,750.00	17,219.17	19,470.00	17,965.43	19,500.00	11,047.11	20,000.00		18,000.00	-10.00%
01-5-706105.00 ALARM MONITORING	1,300.00	1,142.00	1,350.00	500.00	1,350.00	525.00	1,350.00		1,000.00	-25.93%
01-5-706107.00 ELEVATOR MAINTENANCE	3,300.00	4,833.65	3,427.00	6,013.84	5,000.00	6,572.46	6,000.00		7,500.00	25.00%
01-5-706108.00 CUSTODIAN PAGER & MILEAGE	750.00	-	779.00	-	779.00	-	825.00		825.00	0.00%
01-5-706109.00 BUILDING SUPPLIES	4,300.00	4,553.51	4,465.00	5,138.65	4,800.00	4,322.56	5,000.00		5,000.00	0.00%
01-5-706111.00 WOMEN'S CLUB GRANT	-	-	-	-	-	-	-		-	
01-5-706113.00 REPAIRS & MAINTENANCE	10,300.00	16,633.86	13,500.00	21,743.04	17,500.00	18,587.42	17,500.00		20,000.00	14.29%
01-5-706113.10 TH - Air Quality Assessme	-	-	-	-	-	-	-		-	
01-5-706113.11 TH-Improvement Study	-	-	-	-	-	-	-		-	
01-5-706114.00 TH Return of Rental Fee	-	-	-	-	-	-	-		-	
01-5-706115.00 BNDSTND/SIGN/EVCH ELECTRI	2,500.00	1,740.52	2,596.00	2,583.60	2,000.00	2,729.24	2,000.00		3,500.00	75.00%
01-5-706115.10 EV Chg St @ Huntley Meado	-	-	-	-	-	-	-		-	
01-5-706117.00 DESIGNATED FUND-TRACY HAL	-	-	-	-	-	-	-		-	
	60,292.00	58,561.50	65,413.00	68,091.01	66,864.00	57,845.78	68,610.00		71,825.00	4.69%
PUBLIC WORKS DEPARTMENT TOTAL EXPENDITURES	2,206,983.06	2,021,674.02	2,532,480.00	2,650,455.68	2,986,036.00	3,954,920.90	2,854,643.00		3,124,236.00	9.44%
01-5-8002 DEBT SERVICE EXPENDITURES										
01-5-800205.00 TRACY HALL PRINCIPAL	-	-	-	-	-	-	-		-	
01-5-800207.00 PUBLIC SAFTY FACILITY BON	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00		47,000.00	0.00%
01-5-800208.00 Browns SH Rd Bridge-Princ	14,400.00	26,280.00	14,043.00	13,140.00	14,000.00	-	-		-	
01-5-800209.00 Browns SH Rd Bridge Inter	-	1,516.85	-	291.55	350.00	-	-		-	
01-5-800210.00 Windsor County Bond	-	18,095.14	61,444.00	-	-	-	-		-	
01-5-800211.00 WINDSOR COUNTY TAX	-	43,974.56	-	52,618.29	60,000.00	57,970.14	60,000.00		60,000.00	0.00%
01-5-800235.00 DEBT INTEREST	49,500.00	44,285.75	42,366.00	43,021.45	42,000.00	41,667.85	40,250.00		42,000.00	4.35%
01-5-800236.00 DEBT INTEREST (FEMA)	-	-	-	-	-	-	-		-	
01-5-800237.00 PRIN PMT-PUB SFTY/GARAGE	49,000.00	48,000.00	48,000.00	48,000.00	-	-	-		-	
01-5-800238.00 INTEREST-PUB SFTY/GARAGE	7,500.00	2,890.19	2,890.00	1,470.32	-	-	-		-	
	167,400.00	232,042.49	215,743.00	205,541.61	163,350.00	146,637.99	147,250.00		149,000.00	1.19%
01-5-8003 APPROPRIATION EXPENDTURES										
01-5-800302.00 NORWICH PUBLIC LIBRARY	337,000.00	337,000.00	365,000.00	365,000.00	376,700.00	376,700.00	395,535.00		415,900.00	5.15%
01-5-800303.00 NORWICH PUBLIC LIBRARY RE	-	-	-	-	-	-	-		-	
01-5-800304.00 NORWICH SENIOR ACT COUNCL	-	-	-	-	-	-	-		-	
01-5-800306.00 NORWICH LIONS CLUB	3,500.00	3,500.00	3,500.00	3,500.00	-	-	-		-	
01-5-800308.00 NORWICH NEWSLETTER	-	-	-	-	-	-	-		-	
01-5-800310.00 NORWICH AMERICAN LEGION	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		1,500.00	0.00%
01-5-800311.00 NORWICH COMMUNITY NURSE	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		10,000.00	0.00%
01-5-800314.00 NORWICH SPECIAL EVENTS	-	-	-	-	-	-	-		-	
01-5-800315.00 NORWICH HISTORICAL SOCIET	8,000.00	8,000.00	8,000.00	8,000.00	12,000.00	12,000.00	12,000.00		12,000.00	0.00%
01-5-800316.00 NORWICH CEMETERY ASSOCATN	20,000.00	20,000.00	20,000.00	20,000.00	25,000.00	25,000.00	32,000.00		32,000.00	0.00%
01-5-800317.00 NORWICH CEMETERY-RESTORE	-	-	-	-	-	-	-		-	
01-5-800318.00 NORWICH AFFORDABLE HOUSIN	-	-	-	-	-	-	-		-	
01-5-800324.00 CHILD CARE CTR IN NORWICH	4,348.00	4,348.00	4,348.00	4,348.00	4,348.00	4,348.00	4,348.00		4,348.00	0.00%
01-5-800326.00 HCRS OF SE VERMONT	-	-	-	-	-	-	-		-	
01-5-800328.00 VSTNG NRS/HSP APPR	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00		18,500.00	0.00%
01-5-800330.00 SERG	-	-	-	-	-	-	-		-	
01-5-800350.00 THE FAMILY PLACE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
01-5-800352.00 ADVANCE TRANSIT	13,920.00	13,920.00	15,947.00	15,947.00	15,947.00	15,947.00	15,947.00		15,947.00	0.00%
01-5-800354.00 HEADREST	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	0.00%
01-5-800356.00 WINDSOR COUNTY MENTORS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	0.00%
01-5-800358.00 JAM (formerly CATV)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	0.00%
01-5-800360.00 THE UPPER VALLEY HAVEN	-	-	-	-	-	-	-		-	

Account	Budget FY - 2024	Actual FY-2024	Budget FY - 2025	Actual FY-2025	Budget FY - 2026	Actual FY-2026	Budget FY - 2027		Budget FY - 2028	% Change
01-5-800362.00 WISE	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	0.00%
01-5-800364.00 RSVP	-	-	-	-	-	-	-		-	
01-5-800366.00 SEVCA	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00		3,750.00	0.00%
01-5-800368.00 YOUTH-IN-ACTION	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	0.00%
01-5-800369.00 SENIOR SOLUTIONS	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00		1,200.00	0.00%
01-5-800372.00 WHT RIVR COUN ON AGING	5,300.00	5,300.00	5,300.00	5,300.00	5,300.00	5,300.00	5,300.00		5,300.00	0.00%
01-5-800375.00 PUBLIC HEALTH COUNC UV	337.00	337.00	1,822.00	1,822.00	1,822.00	1,822.00	1,822.00		1,822.00	0.00%
01-5-800382.00 U.V. TRAILS ALLIANCE	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00	0.00%
01-5-800384.00 VALLEY COURT DIVERSION PR	-	-	-	-	-	-	-		-	
01-5-800386.00 GOOD BEGINNINGS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	0.00%
01-5-800388.00 GREEN MTN ECO DEV CORP	1,704.50	1,704.50	1,704.50	1,704.50	1,705.00	1,705.00	1,705.00		1,705.00	0.00%
01-5-800389.00 SPECIAL NEEDS SUPPORT CEN	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		2,000.00	0.00%
01-5-800390.00 CLIMATE EMERGENCY FUND	-	-	-	-	-	-	-		-	
01-5-800391.00 Culvert Fund #54	-	-	150,000.00	150,000.00	-	-	-		-	
01-5-800392.00 Roadway & Ped.Safety Fund	-	-	10,000.00	10,000.00	-	-	-		-	
01-5-800395.00 RESERVE FUND EAB#52	-	-	-	-	-	-	60,000.00		60,000.00	0.00%
	450,559.50	450,559.50	647,071.50	647,071.50	504,272.00	504,272.00	590,107.00		610,472.00	3.45%
01-5-8004 TAX EXPENDITURES										
01-5-800400.00 Transfer Out (GF Surplus)	-	-	-	1,000,000.00	-	591,000.00	-		-	
01-5-800401.00 Transfer Out (Earned Inte	-	-	-	100,857.33	-	-	-		-	
01-5-800408.00 TAX ABATEMENT/ADJUSTMENT	3,000.00	6,814.53	21,298.00	4,589.96	21,000.00	-	21,000.00		21,000.00	0.00%
01-5-800410.00 INTEREST	-	-	2.00	-	-	-	-		-	
	3,000.00	6,814.53	21,300.00	1,105,447.29	21,000.00	591,000.00	21,000.00		21,000.00	0.00%
01-5-8005 INSURANCE										
01-5-800501.00 HRA REIMBURSEMENT EXPENSE	-	4,067.66	-	10,287.54	-	12,844.06	31,635.00		11,283.00	-64.33%
01-5-800502.00 HEALTH REIMBURSEMENT ACCO	-	-	-	-	-	-	-		-	
01-5-800503.00 HEALTH INSURANCE	-	-	-	-	-	-	-		-	
01-5-800505.00 SOCIAL SECURITY TAX	-	-	-	-	-	1,365.26	-		-	
01-5-800506.00 COBRA	-	-	-	-	-	-	-		-	
01-5-800507.00 MEDICARE TAX	-	-	-	-	-	45.32	-		-	
01-5-800517.00 UNEMP INS RATE ASSMT	3,300.00	5,712.00	6,160.00	4,459.00	6,100.00	6,559.00	6,100.00		7,000.00	14.75%
01-5-800518.00 PROP & CAS INSURANCE	92,000.00	112,817.00	95,533.00	105,230.58	120,000.00	102,087.32	120,000.00		120,000.00	0.00%
01-5-800520.00 WORKER'S COMP INS	97,000.00	71,719.50	100,725.00	71,499.42	62,000.00	99,592.34	82,000.00		100,000.00	21.95%
	192,300.00	194,316.16	202,418.00	191,476.54	188,100.00	222,493.30	239,735.00		238,283.00	-0.61%
	5,972,683.01	5,635,288.35	6,868,308.50	7,564,709.66	7,228,165.00	8,607,547.94	7,445,429.00		7,903,566.00	6.15%

Town of Norwich, Vermont



CHARTERED 1761

MEMO

To: Norwich Selectboard
From: Brennan Duffy, Town Manager

Date: November 5, 2026
Re: FY '27 Gravel and Ledge Products vendor recommendation

The Town Manager has solicited bids for Gravel and Ledge Products pricing and is requesting the Selectboard award a contract at this time.

On October 19, 2026, the Town issued a Request for Bids seeking pricing for the supply and delivery of various gravel and ledge products with a response deadline of November 4, 2026.

The Town received two bids. Responsive bidders were Pike Industries, Inc., and Twin State Sand and Gravel Co., Inc. Please see attached a spreadsheet created to display the breakdown of the two prospective vendors' bid results.

Because there are multiple gravel and ledge products being bid on for this selection, as well as two types of delivery charges per ton, the overall bid analysis is challenging as the vendors are mixed for low bid pricing amongst the various products and charges.

Twin State Sand and Gravel served as the Town's selected vendor last year and struggled with fulfilling the Town's demand needs. The product with the most volume demand is normally ¾" Hardpack where Pike Industries is the low bidder for that specific product.

The Town Manager's recommendation is to award the FY '27 Gravel and Ledge Products contract to Pike Industries, Inc. and authorize the Town Manager to complete the applicable contract agreement.

Thank you for your consideration of this topic.

2026 - 2027 Gravel and Ledge Products Bid Results

	Twin State Sand and Gravel Co. Inc.	Pike Industries, Inc.
Gravel for Subbase	$17.50	$13.50
Crushed Gravel Fine Graded	$16.45	$16.25
Dense Graded Crushed Stone	$16.45	$16.25
Aggregate for Shoulders	$16.70	$12.50
3/4" Hardpack	$13.45	$12.50
3" Erosion Stone	$14.20	$17.65
Rip Rap 12" Light Type	$15.30	$22.40
7" Erosion Stone Type I	$15.55	$17.65
Price/ton for delivery to DPW stockpile at Norwich Public Works Garage	6.20/ton	$7.25/ton
Price/ton for delivery to roads within the entire Town of Norwich	$8.96/ton	$8.65/ton

Bid Form

Gravel Products

Item	Material Price/(ton)
Gravel for Subbase (Vtrans Section 704.04)	$ 17.50
Seventeen dollars and fifty cents (item bid price in words)	
Crushed Gravel Fine Graded (Vtrans Section 704.05B)	$ 16.45
Sixteen dollars and fourty five cents (item bid price in words)	
Dense Graded Crushed Stone (Vtrans Section 704.06A)	$ 16.45
Sixteen dollars and fourty five cents (item bid price in words)	
Aggregate for Shoulders (Vtrans Section 704.12B)	$ 16.70
Sixteen dollars and Seventy cents (item bid price in words)	
¾" Hardpack	$ 13.45
Thirteen dollars and fourty five cents (item bid price in words)	

Ledge Products

Item	Material Price/(ton)
3" erosion stone	14.20
Fourteen dollars and twenty cents (item bid price in words)	
Rip Rap 12" Light Type (Vtrans Section 706.03)	15.30
Fifteen dollars and thirty cents (item bid price in words)	
7" erosion stone Type I (Vtrans Section 706.04)	15.55
Fifteen dollars and fifty five cents (item bid price in words)	

Price/ton for Delivery to Norwich Public Works stockpile at Norwich Public Works Garage $ 6.20 / ton
Six dollars and twenty cents

Price/ton for Delivery to roads within the entire Town of Norwich $ 8.96 / ton
Eight dollars and ninety six cents

Vendor Name: Twin State Sand & Gravel Co, Inc
Contact Person: Sherri Sonia
Signature: Sherri Sonia
Address: 43 Elm Street West / PO Box 5243 West Lebanon NH 03784
Telephone Number: 603-858-4997

Bid Form

Gravel Products

Item	Material Price/(ton)
Gravel for Subbase (Vtrans Section 704.04)	$13.50
Thirteen Fifty (item bid price in words)	
Crushed Gravel Fine Graded (Vtrans Section 704.05B)	$16.25
Sixteen Twenty Five (item bid price in words)	
Dense Graded Crushed Stone (Vtrans Section 704.06A)	$16.25
Sixteen Twenty Five (item bid price in words)	
Aggregate for Shoulders (Vtrans Section 704.12B)	$12.50
Twelve Fifty (item bid price in words)	
¾" Hardpack	$12.50
Twelve Fifty (item bid price in words)	

Ledge Products

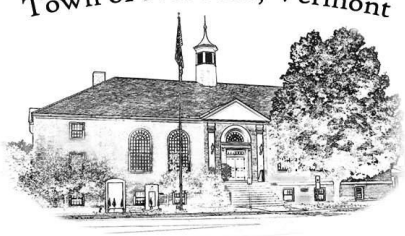
Item	Material Price/(ton)
3" erosion stone	$17.65
Seventeen Sixty Five (item bid price in words)	
Rip Rap 12" Light Type (Vtrans Section 706.03)	$22.40
Twenty Two Fourty (item bid price in words)	
7" erosion stone Type I (Vtrans Section 706.04)	$17.65
Seventeen Sixty Five (item bid price in words)	

Price/ton for Delivery to Norwich Public Works stockpile at Norwich Public Works Garage $7.25 per ton

Price/ton for Delivery to roads within the entire Town of Norwich $8.65 per ton

Vendor Name: Pike Industries
Contact Person: Jackson Mitchell
Signature:
Address: 335 N. Plainfield Rd Lebanon, NH
Telephone Number: 603-630-1455

Town of Norwich, Vermont



CHARTERED 1761

MEMO

To: Norwich Selectboard
From: Brennan Duffy, Town Manager

Date: November 6, 2026
Re: Finance Committee Motions from 10/28/26 Selectboard Motion Sheet

At the October 28th Selectboard meeting during Item # 9 on the agenda there were two motions presented to the board in a draft motion sheet.

The two motions are as follows:

Item #8: Finance Committee Items

"I move that the Selectboard direct the Town Manager to ensure that the development, presentation and monitoring of the Town's annual budget are conducted in accordance with applicable Selectboard-adopted financial policies, and informed by relevant guidance and best practices published by the Vermont League of Cities and Towns (VLCT) and the Government Finance Officers Association (GFOA).
The Town Manager shall identify any significant departures from adopted Town policies, together with the reasons for those departures, and bring them to the Selectboard's attention."

"I move that the Selectboard request that the Finance Committee review the Town's existing budget development, presentation and monitoring practices against applicable Selectboard policies and relavant VLCT and GFOA best practices.
The Committee shall report its findings to the Selectboard, identifying:
1. Areas where current Town practices align with established policies and recommended best practices;
2. Areas where practices differ from adopted policies or recommended best practices;
3. Opportunities to improve financial transparency, budget development, reporting, and oversight; and
4. Recommendations for consideration by the Selectboard, taking into account the Town's size, resources, and operational needs."

No supporting documents, such as the actual referenced "best practices" of VLCT or GFOA were submitted to support the motion, and the intent of such a motion is unknown.

The motion sheet for this meeting was submitted by the Chairperson at 4:31pm, less than an hour before the first 5:30pm special meeting that evening. The Selectboard Chairperson stated that these motions had been created in collaboration with Steven Hepburn, current Chair of the Norwich Finance Committee, and in pushing for an immediate vote and ratification of the proposed motions stated his intent to have the directive to the Town Manager implemented that evening.

As the Town Manager I spoke up to voice my concerns. Primarily that the motion to "direct me" in this way seemed strange and unprecedented. I also expressed my concern with the last-minute submission of these two motions which were made with no prior communication or consultation with the Town Manager and allowed no time for review by the Town Manager or the other members of the Selectboard. It certainly did not feel like a process which was collaborative and respectful of the duties and authorities the Town Manager is charged with related to developing and presenting a draft annual municipal budget for the Selectboard to review and potentially adopt.

Having now had additional time to consider these two proposed motions my opinion on their merit has not changed. It is always the intent of my office and the TON department heads to create and present an honest municipal budget and motions directing me in this way are unnecessary and frankly rather insulting. While I remain happy to listen to suggestions and ideas for continually improving the annual budgeting process, this seemingly heavy handed "direction" to perform my duties, seemed misplaced and inappropriate.

Related to the proposed involvement of the Finance Committee and their possible future role. The former Finance Director and I met in March with Mr. Hepburn to discuss his ideas and suggestions for Finance Committee participation in the Town's budgeting process. While this meeting was professional and cordial there was clearly a disconnect between the aspirations expressed by Mr. Hepburn, specifically suggestions to drastically change the timing of our current schedule, internal review process, and proposed Finance Committee access to TON financial documents, and the administration's plan to maintain an efficient and effective budgeting process for the FY '28 budget with public review and discussion beginning as normal in early November. The next day the Finance Director resigned from her position of 2.5 years citing the anticipated stress of navigating the Finance Committee's proposed involvement in the process as a contributing factor in her decision.

The current Norwich Master Financial Policies document is a collection of various policies, some decades old, cobbled together over time and combined into a single "Master" document at some point in the past. Some of these policy sections do interact

with the annual budgeting process, and some are unrelated and/or obsolete and can be confusing and even contradictory. In their current form I would not feel in any way comfortable agreeing to be directed to develop the annual draft budget using these various documents verbatim. I would instead recommend and support beginning a wholesale review and editing of the existing documents as a timely and useful exercise for the TON. I would suggest this could begin, following the next two months of intensive budget work, in early 2027 and might be a collaborative effort that could include the Town Manager, Finance Director, and Finance Committee Chairperson. Moving forward and working with relevant, recently reviewed and updated policies would seem the most effective way to proceed with no "directive" required.

There is clearly currently a Finance Committee with a strong desire to be included in the annual budgeting process. The most appropriate, effective, and efficient way for the Selectboard to accommodate this group's desire is still in question. As was brought up at the last Selectboard meeting, this has been a historical struggle spanning multiple Town Managers and multiple iterations of the appointed Finance Committee. From my understanding of the history, it has never worked particularly well. I can say that in my opinion, the annual creation of the Norwich municipal budget has been done competently, transparently, and effectively during the last three years of my tenure. While acknowledging that improvements are always possible, I personally wish to continue this positive trend.

Outlook

Finance Committee – Request for Selectboard Agenda Discussions

From Steven Hepburn <stevenjhepburn@gmail.com>
Date Sat 10/17/2026 9:02 AM
To Select Board <selectboard@norwich.vt.us>; Kimo Griggs <kimogriggsnorwichselect@gmail.com>; Matt Swett <mswettselectboard@gmail.com>; Brendan Classon <bjclasson.norwichsb@gmail.com>; robert.gere.norwich@zohomail.com <robert.gere.norwich@zohomail.com>; marydlayton.selectboard@gmail.com <marydlayton.selectboard@gmail.com>

1 attachment (41 KB)
6-17-26 Memo Finance Committee Update for Selectboard.docx;

Dear Selectboard Members,

I'm writing on behalf of the Finance Committee to follow up on our June 2026 update and request that several related matters be placed on an upcoming Selectboard agenda for discussion.

1. Finance Committee Update and Future Priorities

In June, the Committee submitted a report summarizing work completed since its reconstitution, outstanding requests and proposals, and potential future assignments. We requested an opportunity to discuss the report with the Selectboard, particularly regarding the Committee's role, priorities, and how the Selectboard would like to utilize the Committee going forward.

We would welcome the opportunity to revisit that discussion and receive further direction.

2. Norwich Finance Committee MOU and Charge

Following the Selectboard's June discussion and subsequent collaboration with Norwich School Board Chair Garrett Palm and Selectboard member Brendan Classon, revised drafts of the Memorandum of Understanding (MOU) between the two boards and the Finance Committee Charge have been developed.

Garrett has confirmed that the Norwich School Board reviewed and approved its proposed revisions at its October meeting. I will separately forward his latest correspondence and the revised documents for the Selectboard's consideration.

We would appreciate an opportunity for the Selectboard to review and discuss the proposals, with the aim of agreeing on the Committee's governance structure, charge, and next steps.

3. Town Financial Reporting and FY26 Unaudited Financials

At a recent Finance Committee meeting, members discussed the Town's regular financial reporting and identified opportunities to improve the explanatory narrative accompanying monthly financial

statements, particularly regarding significant budget-to-actual variances, subsequent adjustments, and emerging financial trends.

We would like to propose that, when monthly financial statements are included in Selectboard packets, they be accompanied by a more detailed narrative highlighting material variances, their causes, and any anticipated year-end implications. A Finance Committee representative could be available to participate in Selectboard discussions of these reports where helpful.

Additionally, the Committee would appreciate receiving the FY26 unaudited year-end financial statements for review, along with any available explanatory analysis of significant variances from the approved budget.

4. Finance Committee Involvement in the Upcoming Budget Process

With the FY28 budget development process approaching, the Committee would welcome discussion about how it could most usefully assist the Selectboard and Town Administration.

Potential areas of support could include reviewing departmental budget submissions, examining historical spending trends, comparing proposed expenditures with service levels and priorities, evaluating longer-term financial implications, and providing independent analysis on specific questions identified by the Selectboard.

We recognize the importance of maintaining clear responsibilities between the Selectboard, Town Administration, and the Finance Committee, and would appreciate early direction on where our involvement would be most valuable.

These matters are closely related, and we believe discussing them would help establish clearer expectations, improve financial transparency, and enable the Committee to contribute more effectively to the Town's financial governance.

Could these items please be scheduled for discussion at an upcoming Selectboard meeting, with the relevant correspondence and documents included in the meeting packet? We recognize that they may require more than one meeting.

Thank you for your consideration.

Best regards,

Steven Hepburn
Chair, Norwich Finance Committee

---------- Forwarded message ---------
From: **Steven Hepburn** <stevenjhepburn@gmail.com>
Date: Thu, Jun 18, 2026 at 8:00 AM
Subject: Finance Committee Update for June 24 Selectboard Meeting
To: Select Board <selectboard@norwich.vt.us>, Kimo Griggs <kimogriggsnorwichselect@gmail.com>, <robert.gere.norwich@zohomail.com>, <bjclasson.norwichsb@gmail.com>, <marydlayton.selectboard@gmail.com>, <mswettselectboard@gmail.com>

Dear Selectboard Members,

Attached is a Finance Committee update summarizing work completed since the Committee's reconstitution, including assignments undertaken at the direction of the Selectboard, efforts to engage with Town Administration and the Norwich School Board, outstanding requests, and potential future tasks that the Committee could undertake if desired by the Selectboard.

As the Committee approaches the end of its first year following reconstitution, I believe it would be helpful to have a discussion regarding the Committee's future role, priorities, and how the Selectboard would like to utilize the Committee going forward. While Selectboard members have consistently expressed support for the concept of a Finance Committee, the Committee has received relatively few assignments and several submitted work products and proposals have not been discussed. The attached report is intended to provide context for that discussion.

Miranda - please include this email and attached report in the June 24, 2026 Selectboard packet.

Kimo - would it be possible to place it on the agenda for discussion?

Thank you for your time and consideration. The Committee appreciates the opportunity to serve the Town and remains available to undertake additional work as directed by the Selectboard.

Respectfully,

Steven Hepburn
Chair, Norwich Finance Committee

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Finance Committee Update for Selectboard

Since its reconstitution, the Finance Committee has sought to support the Selectboard through research, analysis, and exploration of how the Committee might contribute to Norwich's financial governance. This update summarizes work completed to date, efforts undertaken at the direction of the Selectboard, outstanding requests and areas where further Selectboard direction may be helpful, and potential future tasks that could be assigned to the Committee.

Completed Work and Outstanding Matters

The following items represent work undertaken by the Finance Committee at the request or direction of the Selectboard, together with related follow-up activities and outstanding matters.

1. Comparable Towns Report 2026

Comparable Towns Report (Appendix 1) was emailed to Selectboard Members on February 17th 2026, and was included in the Selectboard Packet February 25th as correspondence with no substantial discussion. Whilst the committee endeavored to provide information rather than conclusions, the Committee believes there are several questions that could be explored by the Selectboard if they so choose, for example:

- Why does Norwich maintain one of the larger municipal budgets among comparable towns with similar populations, and what service levels or policy choices account for those differences?
- Does Norwich's current administrative staffing structure provide value commensurate with its cost when compared to peer communities with leaner organizations?
- What are the long-term financial implications of maintaining and expanding an independent municipal police department compared to alternative service delivery models used by other Vermont towns?

2. Financial and Strategic Information

A memo requesting Financial and Strategic Information (Appendix 2) was emailed to the Selectboard Chair and included in the August 27, 2025 Selectboard packet as correspondence. To date, the Selectboard has not discussed the request.

In subsequent email exchanges, the Selectboard Chair acknowledged that the requested information would be useful and described the request as a comprehensive framework that could potentially support annual budget analysis and reporting. However, concerns were raised regarding staff capacity, the scope of the request, and the need to build trust between the Finance Committee, Town Manager, and staff.

The Chair indicated that the Town Manager had concerns regarding the request in its current form and suggested that the matter be discussed by the full Selectboard. To date, no such discussion has occurred.

The Finance Committee subsequently sought clarification regarding whether any of the requested information already existed and could be shared in its current format, noting that much of the information appeared to be public in nature.

The Committee was ultimately directed by the Selectboard Chair to rely on publicly available sources, such as town reports and Selectboard packets, to support its work.

Following a meeting between the Finance Committee Chair, Town Manager and Finance Director on March 26, 2026, the request was forwarded to both officials for consideration. To date, the Committee has not received a substantive response or further discussion regarding the requested information.

3. Budget Surplus and Deficit Review

On January 7, 2026, the Finance Committee submitted a memorandum to the Selectboard requesting to be tasked with reviewing best practices related to the treatment of municipal budget surpluses and deficits (Appendix 3). The memorandum proposed researching topics including the appropriate use of one-time surpluses, approaches to addressing operating deficits, reserve fund practices, tax stabilization strategies, distinctions between recurring and one-time revenues and expenditures, and decision-making frameworks that promote transparency, consistency, and long-term fiscal sustainability.

The memorandum was included in the January 28, 2026 Selectboard packet as correspondence. To date, the Selectboard has not discussed the request or assigned the proposed work. The Finance Committee continues to believe that a review of surplus and deficit management practices could provide useful context for future discussions regarding fund balance policy, reserve levels, budget development, and long-term financial planning.

4. Engagement with Town Administration

Following discussion at the March 11, 2025 Selectboard meeting, the Selectboard unanimously tasked the Finance Committee Chair to meet with the Town Manager and Finance Director to discuss how they could work together collaboratively over the coming year. Selectboard members described this as an opportunity to begin building relationships and identify productive ways for the Finance Committee to support the Town. Pursuant to that direction, the Finance Committee Chair met with the Town Manager and Finance Director on March 26, 2026 for approximately ninety minutes.

While the discussion was cordial, it quickly focused on specific operational and budget topics, and the Finance Committee Chair's overall impression was that there remained differing views regarding the potential role and value of the Finance Committee.

Following the meeting, the Finance Committee Chair provided examples of public budget and staffing information made available by the Norwich School District, forwarded a previously submitted request for financial and strategic information, and highlighted examples of how policy, operational decisions, and long-term financial planning intersect.

In follow-up correspondence, the Finance Committee Chair sought to identify common principles around transparency, resident engagement, informed decision-making, and timely budget development.

A subsequent request for a follow-up meeting was made on May 11, 2026 following notice of the Finance Director's resignation. The Finance Director declined further meetings, citing limited remaining time before departure, uncertainty regarding the Finance Committee's charge, concerns about the lack of clearly defined goals, responsibilities, and boundaries for the Committee, and the potential impact on both the Finance Office and incoming Finance Director.

The Finance Director also noted that relations between the Finance Office and Finance Committee had historically been strained and expressed concern that additional engagement without clearer direction from the Selectboard could create further challenges. No further meetings were scheduled.

5. Engagement with Norwich School Board

Following a March 11, 2026 Selectboard directive that the Finance Committee Chair engage with the Norwich School Board Chair regarding future collaboration, the Finance Committee Chair and Norwich School Board Chair exchanged correspondence and discussed potential paths forward. The School Board Chair expressed strong support for the existence of a Norwich Finance Committee and for increased involvement by the Committee in school budget matters, noting that the absence of a functioning Norwich Finance Committee had limited participation in the Dresden Finance Committee for several years. Discussions included possible approaches for Finance Committee observation of the school budget process, future joint appointments by the Selectboard and School Board, participation in the Dresden Finance Committee, and the development of a memorandum of understanding between the boards.

The School Board Chair also raised governance concerns regarding the current structure of the Norwich Finance Committee, arguing that a committee appointed

solely by the Selectboard should not be tasked with advising the School Board without School Board involvement in appointments and governance. He referenced prior memoranda of understanding and committee structures that had contemplated joint appointments by both boards and suggested that re-establishing a jointly appointed committee would represent a more sustainable long-term solution. Despite differing perspectives on governance structure, both parties expressed support for greater collaboration, information sharing, and public engagement in school and municipal financial matters.

The Finance Committee Chair will continue to work with the Norwich School Board Chair to provide an updated Memorandum of Understanding for review by the Selectboard.

Possible Future Tasks for the Finance Committee

1. **Finance Committee Charge Review**
   Multiple stakeholders, including members of the Norwich School Board, Town Administration, and Finance Committee, have expressed concerns regarding the current Finance Committee charge and governance structure. The Selectboard may wish to review whether the current charge remains fit for purpose and consider alternative structures, including joint appointments by the Norwich Selectboard and Norwich School Board, revised membership provisions, and reporting relationships.

2. **Audit Committee**
   Consider establishing an Audit Committee to review draft audit documentation and findings prior to presentation to the Selectboard. Membership could include representatives from town staff, the Selectboard, the Finance Committee, and members of the public with relevant financial, accounting, or audit experience.

3. **Town Credit Card and Credit Exposure Review**
   During the April 8, 2026 Selectboard meeting, the Town Manager indicated that use of the Town credit card may have the potential to impact his personal credit score. The Selectboard may wish to review the current arrangement and evaluate whether it aligns with municipal finance best practices and appropriate internal controls.

4. **Audit Presentation and Financial Reporting Review**
   During the February 11, 2026 audit presentation, the Town Auditor suggested that the Treasurer, Finance Committee, and Finance Office work together to explore opportunities to make financial information and budget presentations more understandable to residents and non-financial audiences.

5. **General Fund Balance and Master Financial Policy**
   As year-end financial results become available, the Finance Committee could assist the Selectboard in monitoring projected and actual General Fund balances, comparing reserve levels to targets established in the Master Financial Policy, and evaluating the long-term implications of fund balance decisions.

6. **Budgeting Best Practices**
   Review current Town budgeting practices against guidance published by

organizations such as the Vermont League of Cities and Towns (VLCT) and the Government Finance Officers Association (GFOA) to identify opportunities for improvement.

7. **Budget Development and Review Process**
   Evaluate whether opportunities exist for earlier engagement between the Selectboard, department heads, and Finance Committee during the annual budget process, including participation in Selectboard department budget presentations and question-and-answer sessions.
8. **Financial Professional Development**
   Review opportunities for ongoing professional development related to municipal finance, budgeting, financial reporting, internal controls, and governance for elected officials, committee members, and relevant staff.

9. **Monthly Financial Review**
   Review monthly financial reports and provide observations, questions, or areas of potential concern to the Selectboard for consideration.

10. **Financial Goals and Performance Measures**
    Assist the Selectboard in developing financial goals, policies, and performance measures that support long-term fiscal sustainability, transparency, and effective stewardship of public resources.

11. **Capital Planning and Capital Improvement Program (CIP)**
    Review the Town's capital planning process, reserve funds, and long-term infrastructure needs to help ensure that future capital expenditures are planned, funded, and communicated transparently.

12. **Financial Policies Review Cycle**
    Establish a periodic review process for major financial policies, including the Master Financial Policy, purchasing policies, reserve policies, debt policies, and investment policies, to ensure they remain current and aligned with best practices.

13. **Grant and External Funding Review**
    Monitor significant grant opportunities, external funding sources, and associated financial obligations to help the Selectboard understand both opportunities and long-term commitments.

14. **Financial Transparency and Public Communication**
    Explore opportunities to improve public understanding of Town finances through dashboards, summary reports, budget guides, educational materials, and public presentations.

15. **Budget Transparency and Reporting Standards**

    Review opportunities to standardize the format and timing of budget presentations, budget-to-actual reporting, staffing summaries, reserve fund reporting, and capital project updates in order to improve consistency, transparency, and public understanding.

Examples of Finance and Budget Committees in Vermont Municipalities

During discussions regarding the Norwich Finance Committee, questions have been raised about the usefulness and value of municipal finance or budget committees. While structures vary considerably across Vermont, many municipalities continue to utilize finance committees, budget committees, or similar advisory bodies to support elected officials with budget review, financial policy, capital planning, audit oversight, and public engagement. These committees typically serve in an advisory capacity and do not diminish the authority of elected boards or professional staff. Instead, they provide an additional forum for financial analysis, resident participation, and informed discussion of long-term fiscal issues.

Examples of Vermont municipalities that utilize finance committees, budget committees, finance commissions, boards of finance, or similar citizen advisory bodies include:

- Brattleboro - Finance Committee
- Rutland – City Finance Committee
- Shelburne - Budget and Capital Program Committee
- Woodstock – Finance Committee

The existence of finance and budget committees in municipalities such as Brattleboro, Rutland, Shelburne, and Woodstock demonstrates that independent citizen review of financial matters is a common governance practice in Vermont, although the specific authority, structure, and responsibilities of these committees vary significantly from town to town.

Conclusion

Since its reconstitution, the Finance Committee has completed the assignments provided by the Selectboard, sought opportunities to improve collaboration with Town Administration and the Norwich School Board, and identified several areas where it may be able to provide future value. While questions remain regarding the Committee's long-term role, governance structure, and relationship with Town staff, there appears to be broad agreement that transparent financial information, informed public engagement, and sound financial planning are important goals for the Town. The Committee stands ready to undertake additional work as directed by the Selectboard.

Appendix 1 – Comparable Towns 2026 Report

Town of Norwich, Vermont
Finance Committee

Comparable Peer Town Budget and Service Review

Context for Municipal Budget Considerations

Prepared for the

Norwich Selectboard

February 2026

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Introduction and Scope

The Norwich Finance Committee was tasked by the Norwich Selectboard with identifying a set of comparable peer Vermont towns to provide context for Norwich's short- and long-term budget considerations. To date, the Committee's analysis has focused on overall municipal budgets, the use of supplemental warrant articles, police services, administration, and solid waste disposal, as these areas represent significant and recurring cost drivers across towns. This framework is intended to support informed discussion rather than prescribe outcomes, and the analysis may be extended in the future to additional service areas or financial topics as requested by the Selectboard.

The towns selected for comparison were Chester, Hartland, Manchester, Thetford, Waterbury, and Woodstock. These towns were selected based on population size, governance structure, service mix, and relevance to Norwich's fiscal and regional context.

Comparative Service and Budget Analysis

General Town Budgets

Town	FY22/23 Budget	FY25/26 Budget	FY26/27 Proposed Budget	% change 26 to 27	% change 22 to 27
Chester	$3.4m	$4.2m	$4.5m	7%	32%
Hartland	$3.2m	$3.8m	$4.3m	13%	34%
Manchester	$6.3m	$6.9m	$8.2m	18%	30%
Norwich	$5m	$6.7m	$6.9m	2%	38%
Thetford	$3.5m	$4m	$4.4m	10%	26%
Waterbury		$7m	$7.5m	7%	n/a
Woodstock	$8.2m	$10.6m	$10.5m	-1%	28%

General fund budgets among the peer towns vary widely, with larger year-over-year increases often driven by specific structural changes rather than across-the-board growth. For example, Manchester's increase this year reflects the addition of the town library to the general fund, significantly raising the reported budget without a comparable expansion of core municipal services. Other towns' increases may be influenced by staffing changes, capital funding, or catch-up on deferred costs. Compared to these peers, Norwich's general fund budget is relatively large in absolute terms for a town of its population size, but its year-over-year increase from FY26 to FY27 is modest. However, when viewed over the longer period from FY22/23 to the proposed FY26/27 budget, Norwich shows one of the larger cumulative increases among the peer towns at approximately 38 percent. This suggests that while recent annual growth has moderated, a significant portion of Norwich's budget expansion occurred between FY22/23 and FY25/26 relative to several comparable communities.

Other Town Warrant Articles for Funding

Town	FY25/26 Budget	FY26/27 Budget
Chester	$37k	$42k
Hartland	$219k	
Manchester	$423k	$117k
Norwich	$508k	$590k
Thetford	$555k	
Waterbury	$31k	$51k
Woodstock		$212k

Other town warrant articles for funding vary significantly across the peer towns and are often used to address discrete or episodic needs such as capital projects, special programs, or one-time expenditures. The scale of these articles reflects different budgeting philosophies, with some towns funding a larger share of costs outside the general fund through targeted votes, while others incorporate more expenditures directly into their base budgets. Norwich's use of separate warrant articles is toward the higher end of the peer group in both absolute dollars and relative reliance on voter-approved supplemental funding, indicating a greater reliance on voter-approved, purpose-specific funding rather than embedding all costs within the general fund, which can increase transparency but also contribute to year-to-year variability.

Police Departments

Town	Services/Staffing
Chester	Town Municipal Police Department – 5 full-time, 1 part-time, 1 secretary
Hartland	Town Constable, plus 40 hours contracted with Sheriff's Department & State Police
Manchester	Town Municipal Police Department – 8 full-time, 4 full-time dispatch, plus part time officers and dispatch
Norwich	Town Municipal Police Department - 4 full-time budgeted position plus 1 administrative assistant, with a stated goal of expanding to 5 full-time and 2 part-time positions plus 1 administrative assistant
Thetford	Town Municipal Police Department – 3 full time
Waterbury	2 full-time state troopers
Woodstock	Town Municipal Police Department – 8 full-time, 1 part-time, 6 full-time dispatch, 1 full-time admin

Police services across the peer towns are delivered through a range of models, from contracted or State-provided coverage to fully staffed municipal departments. Some towns such as Hartland and Waterbury rely primarily on Sheriff or State Police services, while Manchester and Woodstock maintain larger municipal departments with dedicated dispatch functions. Norwich currently budgets for four full-time officers, with an expressed goal of moving toward five full-time officers supplemented by two part-time positions. This places Norwich in the middle of the peer group and reflects a policy choice to maintain local control over policing while incrementally expanding capacity in response to service demands, recognizing the higher fixed costs associated with operating and growing an independent municipal police department.

Solid Waste Disposal

Town	Services/Staffing
Chester	• Chester-Springfield Recycling Center and Transfer Station open 2.5 days
Hartland	• A.B.L.E. Waste Fast Trash Program – Saturday morning pickup • Hartford Recycling & Waste Management Center open 5 days
Manchester	• Casella Transfer Stations in Dorset and Sunderland open up to 6.5 days (2pm close)
Norwich	• Town Transfer Station open 2 days • Hartford Recycling & Waste Management Center open 5 days
Thetford	• Town Transfer Station open 0.5 days • Hartford Recycling & Waste Management Center open 5 days
Waterbury	• Private Transfer Station open 4 days
Woodstock	• A.B.L.E. Waste Fast Trash Program – 2 half days • Hartford Recycling & Waste Management Center open 5 days

Solid waste services vary widely across the peer towns, reflecting different approaches to access, convenience, and cost control. Some towns rely primarily on regional or private facilities with broader hours, while others maintain limited-hour town transfer stations supplemented by access to regional centers. Norwich's model - operating a town transfer station with limited hours while providing access to the Hartford Recycling & Waste Management Center - is shared by several peers and represents a hybrid approach that balances local service with regional infrastructure. Compared to towns with very limited local access or those relying entirely on private providers, Norwich's system offers moderate convenience while keeping operating costs constrained through shared regional services.

Administration

Town	Services/Staffing
Chester	• Town Manager • Finance Director
Hartland	• Town Manager • Finance Administrator • Finance Assistant
Manchester	• Town Manager • Director of Accounting & Finance • Finance Administrator • Human Resources & Operations Administrator
Norwich	• Town Manager • Assistant Town Manager • Administrative Assistant • Finance Director • Finance Assistant
Thetford	• Town Manager • Town Accountant
Waterbury	• Town Manager • Administrative Coordinator (Part time, role also encompasses Assistant Town Clerk/Treasurer)
Woodstock	• Town Manager • Chief of Staff • Finance Director • Accounts Receivable, Taxes, Billing Assistant • Accounts Payable, Payroll Assistant • Administrative Coordinator • Economic Development Manager

Administrative structures across the peer towns vary in size and complexity, reflecting differences in service scope, organizational maturity, and operational demands. Some towns such as Chester, Hartland, and Thetford maintain relatively lean administrative teams centered on a town or municipal manager and limited finance staff, while larger or more complex municipalities such as Manchester and Woodstock support broader administrative functions, including dedicated human resources, finance, and economic development roles. Relative to several peer towns of similar size, Norwich maintains a comparatively robust administrative structure, with both a town manager and assistant town manager, along with dedicated administrative and finance staff. This reflects a policy choice to emphasize professional management and internal capacity, supporting financial

oversight and operational continuity, while also representing a higher fixed cost within the municipal budget.

Limitations and Data Constraints

This analysis is subject to several limitations that affect both the depth and precision of the comparisons. The Committee has not been able to engage directly with Norwich department heads, limiting the ability to validate assumptions or clarify service-level differences. In some cases, publicly available information is not fully up to date - for example, descriptions of police department staffing on the Norwich town website do not reflect current budgeted positions or planned changes. In addition, previously requested financial and staffing information specific to Norwich has not yet been provided, constraining the ability to normalize comparisons.

Finally, peer towns employ different budgeting practices and reporting structures, and the availability and level of detail of public information varies considerably across municipalities, making direct comparisons at times approximate rather than exact.

Conclusion and Next Steps

Overall, this peer town comparison provides useful contextual insight into how Norwich's municipal budget and service levels align with similarly situated Vermont communities. While differences in tax base, service delivery models, and budgeting practices limit the ability to draw direct one-to-one comparisons, the analysis highlights where Norwich is broadly consistent with peers and where policy choices - such as maintaining local policing and using warrant articles for specific funding needs - carry distinct fiscal implications. This work is intended to inform discussion and support transparent decision-making by the Selectboard, and it can serve as a foundation for deeper or more targeted analysis as future budget questions arise.

Appendix I: Peer Town Profiles

Chester

Chester is a small Vermont town with a traditional town meeting form of government and population size within the same general range as Norwich. It has a defined village center, a largely residential tax base, and a mix of local services typical of a rural Vermont municipality. Like Norwich, Chester must balance municipal services, infrastructure maintenance, and school-related costs with limited commercial development.

Hartland

Hartland is comparable to Norwich in population, rural character, and governance structure. Both towns are primarily residential, have limited commercial and industrial tax base, and rely heavily on property taxes to fund municipal services. Hartland's proximity to Interstate 91 and reliance on neighboring towns for employment and services mirrors Norwich's relationship with the Upper Valley and Dartmouth-Hanover area.

Manchester

Manchester is larger than Norwich and has a substantially stronger commercial and retail tax base. Manchester's tourism-driven economy offer a useful reference point for understanding how differences in tax base composition affect municipal spending capacity, staffing levels, and capital investment.

Thetford

Thetford is one of the most directly comparable towns to Norwich in terms of population size, rural-residential character, and limited commercial development. Both towns serve as bedroom communities within the Upper Valley and face similar cost drivers related to schools, roads, and municipal services. Thetford's budget structure and service profile closely resemble Norwich's, making it a particularly relevant comparator.

Waterbury

Waterbury differs from Norwich in that it hosts significant State of Vermont facilities and regional infrastructure, but it remains a useful peer. Like Norwich, Waterbury provides a full range of municipal services and must plan for long-term capital needs and infrastructure maintenance. Its inclusion helps illustrate how the presence of major non-residential property affects municipal finances within the same statewide policy environment.

Woodstock

Woodstock is comparable to Norwich as a small Vermont town with a well-defined village center and a strong residential character, though it has a larger tourism sector. Woodstock operates under similar municipal funding structures and provides a comparable range of town services.

Appendix 2 – Financial and Strategic Information

The Finance Committee has compiled a list of materials (and formats) we believe may already be used by the Selectboard during budgeting season, and would be useful to any upcoming Finance Committee work. These resources will support budget development, financial research, and alignment with town strategic goals.

We are hoping the following can be made available (or confirmed to already exist in a public location in suitable formats):

1. Town Financial Data

- **Budgets vs. Actuals (Spreadsheet)**
  Including historical years and FY25 unaudited end-of-year figures (with updates as they become available). Having these in a spreadsheet format would be more conducive to review and analysis.
- **Staffing Summary (Spreadsheet or Table)**
  FY25 budgeted headcount by department, including hires, departures, and unfilled positions. If prior years are available, those would be helpful too.
- **Capital Projects (Spreadsheet or Table)**
  Status updates on capital projects tied to Town Plan goals and long-term asset needs.
- **Reserve Funds (Spreadsheet or Table)**
  A list of all reserve funds, their approved purposes, and any additions or withdrawals during FY25.
- **Town Debt (Spreadsheet or Table)**
  Current debt obligations and repayment schedules.
- **Grants (Spreadsheet or Table)**
  Active grants for FY25/26, with their purpose, amounts, and status.
- **Other**
  Any additional financial data the Selectboard finds useful or regularly references would be welcome.

2. Reference Materials and Best Practices

- **VLCT Platform Access**
  VLCT provides guidance and examples for town financial practices. Could access be extended to Finance Committee members?

- **Town Financial Policies**
  Please confirm the following policies are active and current:
    - Appropriation Request and Disbursement Policy (Jul. 2015)
    - Capital Budget Policy (Jun. 2011)
    - Gift Policy (May 2025)
    - Investment Policy (Jun. 2017)
    - Master Financial Policy (Oct. 2019, as amended)
    - Vehicle Acquisition & Replacement Policy (Oct. 2011)

Are there other relevant policies we should be aware of?

- **Audit Reports and Management Response**
  These are currently embedded in the annual Town Reports and Selectboard Packets. Could they also be made available separately in a more searchable format?
- **Vermont State Auditor: Local Government Guidance**
  Does the Town reference or use the checklists and best practices from the Vermont State Auditor?
- **GFOA Best Practices**
  Does the Town consider the Government Finance Officers Association (GFOA) guidance in its financial planning?
- **Other Best Practices**
  Are there any other sources or references the Selectboard uses that we should also consult?

3. Strategic & Performance Context

- **Town Plan (Norwich_Plan_2020)**
  How are Town Plan priorities reflected in the budget and capital planning?
- **Selectboard Annual Goals**
  Where can we find the finalized goals by year? Are they only published in meeting packets?
- **Capital Improvement Plan (CIP)**
  Is there a current CIP document available?

- **Capital Budget Spreadsheet**
  If there's an updated version of the capital budgeting spreadsheet, could we access it?
- **Department Goals & Priorities**
  Are there written goals, services or work plans by department?
- **Performance Measures**
  Are any financial or operational Key Performance Indicators (KPIs) tracked? If so, where are they reported?

Thank you for your support and consideration. We believe having shared access to these items will enhance collaboration between the Selectboard and Finance Committee and improve our ability to serve the Town.

Sincerely,
Steven Hepburn
Chair, Norwich Finance Committee

CC: Mary as Selectboard Chair, Priscilla on request

Appendix 3 - Budget Surplus and Deficit Review

To: Norwich Selectboard
From: Norwich Finance Committee
Date: 1/7/2026
Subject: Budget Surplus/Deficit Task

Dear Members of the Selectboard,

The Finance Committee respectfully requests that the Selectboard consider tasking us with reviewing the Town's process and best practices for addressing both budget surpluses and budget deficits.

As the Town continues to navigate year-to-year financial variability, the Committee believes it would be valuable to research and synthesize best practices. This work could include, but would not be limited to:

- Appropriate uses of one-time surpluses (e.g., fund balance policy alignment, capital pre-funding, debt reduction, tax stabilization, reserves)
- Best practices for addressing operating deficits (e.g., corrective actions, use of reserves, structural vs. one-time solutions)
- Recommended policies, thresholds, and decision frameworks to support transparency, consistency, and long-term fiscal sustainability
- Clear guidance distinguishing recurring revenues and expenditures from one-time items

The Finance Committee would provide research-based, non-binding advisory recommendations for the Selectboard's consideration, consistent with our charge.

We believe this work would support clearer decision-making during the annual budget process and help set shared expectations for how financial variances are handled over time.

Thank you for your consideration. We would be happy to discuss scope and timing at your convenience.

Respectfully,

Steven Hepburn
On behalf of the Norwich Finance Committee

Outlook

Fwd: Norwich Finance Committee – Reconstitution and Offer of Advisory Support

From Steven Hepburn <stevenjhepburn@gmail.com>
Date Sat 10/17/2026 9:03 AM
To Select Board <selectboard@norwich.vt.us>; Kimo Griggs <kimogriggsnorwichselect@gmail.com>; Brendan Classon <bjclasson.norwichsb@gmail.com>; Matt Swett <mswettselectboard@gmail.com>; robert.gere.norwich@zohomail.com <robert.gere.norwich@zohomail.com>; marydlayton.selectboard@gmail.com <marydlayton.selectboard@gmail.com>

4 attachments (97 KB)
NFC MOU_October 2026 - Clean.docx; NFC MOU_October 2026 - Redline.docx; Norwich Finance Committee Charge_October 2026 - Clean.docx; Norwich Finance Committee Charge_October 2026 - Redline.docx;

---------- Forwarded message ---------
From: **Garrett Palm** <garrett.palm@hnsb.org>
Date: Mon, Oct 12, 2026 at 12:54 PM
Subject: Re: Norwich Finance Committee – Reconstitution and Offer of Advisory Support
To: Steven Hepburn <stevenjhepburn@gmail.com>
Cc: Brendan Classon <bjclasson.norwichsb@gmail.com>

Hi Steven and Brendan,

Apologies for the delay in getting the Norwich Finance Committee MOU and Charge back to you. I had received a few comments from my Norwich School Board colleagues at our September meeting - so wanted to incorporate their changes and then get formal sign off from them which we did at our October meeting last week.

Attached are clean and marked versions of the MOU and Charge that I previously sent to you before taking them to the School Board for approval in September.

The following edits were made which hopefully are all acceptable to the Select Board:

MOU:
- Articles of Agreement Date. I inserted the date from the Articles of Agreement.
- Town Treasurer. There was discussion around having the Town Treasurer as a sixth member - including why, whether they should be a non-voting member (since this individuals presence as a voting member appears to make it possible to for a split vote), and what happens if the Town Treasurer has a conflict of interest policy issue - since per the document they appear to be a defacto member of the Committee. The School Board believes that most / all of these issues are resolved by making the Town Treasurer at non-voting member. This is similar to the Norwich School Board 2-year Board Member who actively participates but does not vote on the Dresden Board.

- Conflict of Interest language. There was a desire to have this revert back to the original language - as there was some confusion around the revised language that was drafted.
- Removal Process. There should be a process to remove a Finance Committee member - which we proposed to be a 2/3 vote by both boards.

Charge:
- Shall vs. May. There was some discussion around the language proposed and what the implications of these rather technical terms could mean. We opted to make the first item "shall" and the next three "may" with the understanding that the last three items may be done on an as needed basis.

There also was the comment about whether the Selectboard intends to start over with an advertisement and reappointment process. Of course understanding that the current members may very well be the finance committee members going forward - but my school board colleagues felt that following the proper appointment process would be a good practice given the school board did not participate in the process and appointment of the current committee.

Hope these final edits are acceptable and we can move ahead.

Thanks!

Garrett

MEMORANDUM OF UNDERSTANDING
Norwich Selectboard and Norwich School Board
Regarding the Norwich and Dresden Finance Committees

This Memorandum of Understanding (the "MOU") is entered into between the Selectboard of the Town of Norwich, Vermont (the "Selectboard") and the Norwich, Vermont School Board (the "School Board" and together with the Selectboard, the "Boards") as of the Effective Date hereof;

WHEREAS, a prior version of this MOU was terminated by the Selectboard in 2018;

WHEREAS, the Selectboard and the School Board concur in the reconstitution of the Dresden Finance Committee as established by those certain **Articles of Agreement between Hanover and Norwich** in Accordance with New Hampshire-Vermont Interstate School Compact (New Hampshire Revised Statutes Annotated, Chapter 200-B), dated December 17, 2002 (the "DFC"); and

WHEREAS, the Selectboard and the School Board desire to memorialize the terms of this arrangement, by which Norwich members of the Norwich Finance Committee (NFC) are to be appointed.

NOW THEREFORE BE IT AGREED by the Selectboard and the School Board as follows:

1. The Norwich Finance Committee shall have a charge, which is attached and identified as Exhibit A, by which Norwich is permitted to appoint up to five members, together with the Town Treasurer, who would then be joined with the Town of Hanover's Finance Committee to form the Dresden Finance Committee, with staggered terms so as to ensure continuity.
2. Members on the committee shall serve staggered 3 year terms. Current terms end in 2027, 2027, 2028, 2028, and 2029.
3. The Boards will jointly appoint Norwich's members to the NFC by the following process:
    a. The Norwich Town Manager's Office will advertise vacancies.
    b. Candidates must submit an application to both the Norwich Selectboard and the Norwich School Board.
    c. The two Boards, meeting separately or in joint session will interview candidates in a public, duly-warned meeting.
    d. A majority vote of both Boards shall confirm a nomination.
    e. The Town Treasurer will be an ex-officio, non-voting member.
4. Persons nominated to the NFC hereunder shall be subject to all Town of Norwich policies applicable to "Town Officials" as well as to School Board policies applicable to members of committees thereof, including but not limited to the Conflict of Interest and Code of Ethics policies, as may be amended.
5. Persons nominated to the NFC hereunder may be removed from the NFC by a 2/3 (two-thirds) vote of both Boards.
6. The Selectboard and the School Board shall each appoint one of their members as liaisons to the committee each year.
7. The Effective Date of this MOU shall be the date on which it is ratified by both Boards.

NORWICH FINANCE COMMITTEE

Adopted by the **Norwich Selectboard** on this _____th day of August, 2026:

_____ _____

Kimo Griggs, Chair Brendan Classon, Vice Chair

_____ _____

Robert Gere Mary Layton

_____

Matt Swett

Adopted by the **Norwich School Board** on this _____day of August, 2026:

_____ _____

Garrett Palm, Chair Michael Costa, Vice Chair

_____ _____

Lisa Christie Gina des Cognets

_____

Neil Odell

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Deleted: In reference to the "Town of Norwich, Vermont Conflict of Interest Policy" and the Norwich "School Board Member Conflict of Interest Policy", the words

Deleted: "chair", "board", and "Selectboard; shall be construed to apply to the Selectboard or the School Board, as pertains to members of the NFC.

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NORWICH FINANCE COMMITTEE

Adopted by the **Norwich Selectboard** on this _____th day of August, 2026:

_____ _____

Kimo Griggs, Chair Brendan Classon, Vice Chair

_____ _____

Robert Gere Mary Layton

_____

Matt Swett

Adopted by the **Norwich School Board** on this _____day of August, 2026:

_____ _____

Garrett Palm, Chair Michael Costa, Vice Chair

_____ _____

Lisa Christie Gina des Cognets

_____

Neil Odell

NORWICH FINANCE COMMITTEE CHARGE

The Norwich Finance Committee is a joint advisory committee to the Norwich Selectboard and Norwich School Board. Its purpose is to support informed, transparent, and financially sustainable decisions.

The Committee shall be directed by the Norwich Selectboard and/or Norwich School Board and shall:

1. Advise on the annual budgets of the Town of Norwich and Norwich School District and, together with the Hanover Finance Committee, the Dresden School District budget.

The Committee may also:

1. Review financial trends, policies, capital plans, audits, and other matters that may materially affect present or future budgets.
2. Conduct financial research and analysis requested by either Board.
3. Provide non-binding recommendations and clear financial information to the Boards and the public.

The Committee has no authority to direct staff, approve budgets or policies, spend funds, enter contracts, or act on behalf of either Board.

The Committee shall consist of up to five jointly appointed Norwich residents serving staggered three-year terms, together with the Town Treasurer as an ex-officio non-voting member. Each Board shall appoint an annual liaison to the Committee.

The Committee shall comply with applicable Open Meeting, public records, ethics, conflict-of-interest, and Town and School policies.

ADDENDUM

The Norwich School Board realizes that there would need to be several clauses agreed to as part of this draft for the Finance Committee Charge. They include:

- Approving the current Finance Committee membership;
- Establishing this agreement of the Charge between the Norwich Selectboard and School Board for one year; and
- The Norwich Selectboard and School Board will need to work in collaboration to coordinate joining the NFC with the Hanover Finance Committee to form the Dresden Finance Committee.

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MEMO

Date: Friday Oct 30th, 2026, 11:30am

To: The Town of Norwich Selectboard

From: Brendan Classon, Vice Chair, The Town of Norwich Selectboard

Subject: Agenda Item for SB meeting Thursday Nov 12th - Legal expenditure review (2026 year-to-date)

Dear Selectboard Members—

In anticipation of our budget review process, I have begun exploring potential areas for cost containment. To that end, I herein offer a partial review of Town 2026 legal expenditure to date. This is by no means an exhaustive analysis, but there are three items I wish to bring to your attention:

Item 1 – Accounting Error

Following denial of my request to view the invoice for the AP Warrant item of $4,844.15 at the SB meeting of Aug 26th (see attached from Selectboard packet, page 142 of 161), I followed up directly with the finance office (see attached email) and inadvertently discovered a billing inconsistency. In the invoice for the AP Warrant line item from Town attorneys Stitzel, Page & Fletcher (#107739, dated 08/14/2026 for service through 06/30/2026), a charge of **$609.00** is listed. The description for this charge is for DWR (David Rugh) to "Attend SB meeting" at a rate of $205/hour (2.9 hrs. total). I was surprised to find this charge since the Selectboard was advised by Mr Beriah Smith on June 3rd 2026 that Mr Rugh's attendance at the SB meeting of June 3rd would be provided on a *pro bono* basis:

> *"Also, you should know that a Shareholder in the Firm, David Rugh, will also be attending tonight's meeting with me (at no charge) to assist in advising the Selectboard."*

This may seem a relatively minor oversight, but I felt it worthy of the Selectboard's attention and an example of the importance of the Selectboard being provided access to inspect invoices for costs incurred by the Town – prior to signing AP warrants.

Item 2 – Town Resident Calloway PRA Requests

On 8th July 2026, the Town received two PRA requests from Town Resident Marcia Calloway. These requests were for copies of any and all correspondence related to business of the Town contained within (i) the dedicated Town Gmail accounts, (ii) personal Gmail accounts and (iii) cell phone text messages of Selectboard Chair Griggs and Selectboard Vice Chair Classon for the period of March 2026 through end-June 2026. A third PRA request from Mrs Calloway for Chairman Griggs' email and text correspondence for an additional two-month period (July-August 2026) followed shortly thereafter. The total amount of material provided in the Responsive Records in complying with these three requests amounted to over 1,200 pages of emails, email attachments and text messages. In the course of complying with these PRA requests, allowable redactions under statute

1 V.S.A. § 317(c) were applied by the Town attorneys Stitzel, Page & Fletcher. The voluminous amount of material was sourced, collated and provided by both Selectboard members to the Custodian of Public Records in timely fashion and free of charge. Apparently, the only charge levied upon Mrs Calloway for this request was in the amount of $4.00 for a portable USB drive upon which the Responsive Records were provided. As a consequence of meeting these PRA requests and supplying such a voluminous amount of material, the Town has incurred additional legal charges (including legal counsel and document redactions) of **$4,645.00** to date. In the context of this expenditure, I refer to my PRA policy memo to the Selectboard of Sep 17th 2026:

> *"establish a procedure for distinguishing reasonable PRA requests from those that would otherwise be construed as opportunistic 'fishing expeditions' where voluminous amounts of material are repeatedly being sought."*

Item 3

As we approach the Town budget setting process, I have begun exploring areas where the Town might be able to reduce discretionary expenditure. Our present legal budget is $80,000 per year. While this may seem relatively minor compared to the total Town's Revenue for 2026 ($7,231,664), if we deduct two fixed, non-discretionary expenditure items:

- DPW total (minus DPW salaries and benefits): $1,672,700.00
- All Town salaries & benefits: $2,887.926.00

then $80,000 represents a more significant percentage.

From Feb-July 2026 (inclusive). the accumulated legal expenditure dealing with the Notification of Violation of OML and the PRA complaint suit (26-CV-02624), both filed by Plaintiff Katucki, has so far amounted to **$24,245.65.**

Of course, the Town will invariably encounter unforeseen issues which will require provision within its legal budget. However, to the extent that the Selectboard largely agree that the OML and PRA cases could have been handled more judiciously, and considering the extensive PRA request from Town resident Calloway (**for a combined total expenditure of almost $29,000**), I contend that there may be some scope for reducing our legal budget for next fiscal year.

Thanks,

Brendan (Vice Chair, The Town of Norwich Selectboard)

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid		Check Number	Check Date
220017	VERMONT DEPARTMENT OF FIS	10/09/26	Hunting/Fishing Licenses 10092026	01-2-001122.00 DUE TO VT-FISH & GAME	69.50	E	270035	10/09/26
220017	VERMONT DEPARTMENT OF FIS	10/16/26	Hunting/Fishing Licenses 10162026	01-2-001122.00 DUE TO VT-FISH & GAME	180.80	E	270039	10/16/26
	Report Total				250.30			

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ *******250.30
Let this be your order for the payments of these amounts.

Finance Director Jonathan DeLaBruere Jonathan DeLaBruere Town Manager: Brennan Duffy

SELECTBOARD:

Kimo Griggs	Brendan Classon	Mary Layton	Matthew Swett	Robert Gere
Chair	Vice Chair			

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
80031	HEALTHEQUITY, INC.	10/09/26	HRA 3F2QTU7	01-2-001114.00 HRA LIABILITY	92.70 E	270036	10/09/26
80031	HEALTHEQUITY, INC.	10/16/26	HRA 3G7ZJ3G	01-2-001114.00 HRA LIABILITY	44.93 E	270040	10/16/26
80031	HEALTHEQUITY, INC.	10/23/26	HRA GU2IF2H	01-2-001114.00 HRA LIABILITY	185.00 E	270041	10/23/26
80031	HEALTHEQUITY, INC.	10/30/26	HRA KUQ6DS3	01-2-001114.00 HRA LIABILITY	51.82 E	270046	10/30/26
			Report Total		374.45		

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ *******374.45
Let this be your order for the payments of these amounts.

Finance Director Jonathan DeLaBruere Jonathan DeLaBruere Town Manager: Brennan Duffy

SELECTBOARD:

Kimo Griggs	Brendan Classon	Mary Layton	Matthew Swett	Robert Gere
Chair	Vice Chair			

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
10022	ADVANCE AUTO PARTS	10/16/26	Antifreeze 9313	01-5-703403.00 PARTS & SUPPLIES	132.84	18573	11/12/26
10066	AMAZON CAPITAL SERVICES,	10/21/26	Halloween Decorations 137XLR6RFMND	01-5-500202.00 COMMUNITY RELATIONS	95.06	18574	11/12/26
10066	AMAZON CAPITAL SERVICES,	10/27/26	Notebooks 1CQ93C6RGPTQ	01-5-500501.00 ADMINISTRATION	31.07	18574	11/12/26
10066	AMAZON CAPITAL SERVICES,	10/24/26	Rearview Mirror 1CWJCCWNTDXL	01-5-500308.00 CRUISER SUPPLIES	8.76	18574	11/12/26
10066	AMAZON CAPITAL SERVICES,	10/26/26	Flagpole Brackets 1HFCKL1QN4DH	01-5-485301.00 BUILDING SUPPLIES	31.07	18574	11/12/26
10066	AMAZON CAPITAL SERVICES,	10/24/26	Halloween Decorations 1PHYYRWFLNVC	01-5-500202.00 COMMUNITY RELATIONS	19.87	18574	11/12/26
20023	BEST SEPTIC SERVICE, LLC	11/01/26	Portable Toilet 60908	01-5-705500.00 PURCHASED SERVICES	195.00	18575	11/12/26
20026	BETHEL MILLS	10/22/26	Stakes, Glue, Tie Downs 460685/6	01-5-500543.00 LAW ENFOREMENT EQUIPMENT	78.74	18576	11/12/26
20026	BETHEL MILLS	10/26/26	Drill, Screw Bits, Screws 461392/6	01-5-705403.00 PARTS & SUPPLIES	274.98	18576	11/12/26
20026	BETHEL MILLS	10/26/26	Extention Cords, Tie Down 461437/6	01-5-485301.00 BUILDING SUPPLIES	203.80	18576	11/12/26
20026	BETHEL MILLS	10/29/26	Gloves 462172/6	01-5-703403.00 PARTS & SUPPLIES	48.97	18576	11/12/26
20026	BETHEL MILLS	10/30/26	Stapler, Staples, Straps 462418/6	01-5-485301.00 BUILDING SUPPLIES	66.15	18576	11/12/26
20026	BETHEL MILLS	11/03/26	Oil, Thread Tape 463351/6	01-5-703403.00 PARTS & SUPPLIES	49.97	18576	11/12/26
20026	BETHEL MILLS	11/04/26	Drain Pipe 463521/6	01-5-703403.00 PARTS & SUPPLIES	15.19	18576	11/12/26
30031	CCI MANAGED SERVICES	11/02/26	TH- Nov 2026 Service CW-65327	01-5-275632.00 SERVER MAINTENANCE	2926.01	18577	11/12/26
30031	CCI MANAGED SERVICES	11/02/26	PD- Nov 2026 Service CW-65356	01-5-500537.00 IT SUPPORT	1127.20	18577	11/12/26
40004	DAN and WHIT'S GENERAL ST	10/28/26	Dog Treats SJVC	01-5-485301.00 BUILDING SUPPLIES	14.38	18578	11/12/26
40004	DAN and WHIT'S GENERAL ST	10/09/26	Broom WI7C	01-5-485301.00 BUILDING SUPPLIES	15.99	18578	11/12/26
40071	DOUG HARDY	10/24/26	Tree Marking Supplies 10242026	01-5-650700.00 NATRL RESRCS INVEN	11.78	18579	11/12/26
40071	DOUG HARDY	10/24/26	Tree Marking Supplies 10242026	01-5-650700.00 NATRL RESRCS INVEN	47.12	18579	11/12/26
40080	DUBOIS & KING, INC.	10/30/26	Village Master Plan 1026433	01-5-350419.00 MATCHING GRANT FUNDS	3580.73	18580	11/12/26
50010	ECFIBER	11/01/26	FD November 2026 Billing 2611-0563685	01-5-555625.00 TELEPHONE & INTERNET	76.00	18581	11/12/26
50047	EVANS GROUP, INC.	11/03/26	Regular Fuel 0087466-IN	01-1-004105.00 Inventory-DPW Fueling Sta	1932.65	18582	11/12/26
70078	GILLY'S AUTO LLC	10/26/26	Vehicle Undercoating 16765	01-5-500306.00 CRUISER MAINTENANCE	205.00	18583	11/12/26
70078	GILLY'S AUTO LLC	10/26/26	Vehicle Undercoating 16771	01-5-500306.00 CRUISER MAINTENANCE	175.00	18583	11/12/26

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
70078	GILLY'S AUTO LLC	10/26/26	Vehicle Undercoating 16772	01-5-500306.00 CRUISER MAINTENANCE	175.00	18583	11/12/26
70078	GILLY'S AUTO LLC	10/26/26	Vehicle Undercoating 16787	01-5-500306.00 CRUISER MAINTENANCE	175.00	18583	11/12/26
70078	GILLY'S AUTO LLC	10/26/26	U-Bolt Replacement 16828	01-5-500306.00 CRUISER MAINTENANCE	329.91	18583	11/12/26
70061	GMP	10/26/26	24 New Boston Rd 10/26/26 1469 10/2026	01-5-705501.00 ELECTRICITY	116.23	18584	11/12/26
70062	GMP	10/26/26	Main St Tower 10/26/2026 3506 10/2026	01-5-575233.00 TOWER POWER	89.13	18585	11/12/26
70064	GMP	10/26/26	Turnpike Speed 10/26/2026 7572 10/2026	01-5-500204.00 SPEED SIGNS	9.92	18586	11/12/26
70065	GMP	10/26/26	Union Speed Sign 10/26/26 8572 10/2026	01-5-500204.00 SPEED SIGNS	8.63	18587	11/12/26
70066	GMP	10/26/26	300 Main Bandstand 10/26 9572 10/2026	01-5-500204.00 SPEED SIGNS	8.63	18588	11/12/26
70067	GMP	10/29/26	111 Turnpike EV 10/29/26 3895 10/2026	01-5-706115.00 BNDSTND/SIGN/EVCH ELECTRI	111.83	18589	11/12/26
70068	GMP	10/29/26	300 Main St 10/29/2026 3496 10/2026	01-5-706101.00 ELECTRICITY	234.71	18590	11/12/26
70069	GMP	10/29/26	Main Solar 10/29/2026 4881 10/2026	01-5-706115.00 BNDSTND/SIGN/EVCH ELECTRI	28.66	18591	11/12/26
70070	GMP	10/29/26	26 New Boston 10/29/2026 0469 10/2026	01-5-703501.00 ELECTRICITY	256.87	18592	11/12/26
70071	GMP	10/28/26	Streetlights 10/28/2026 2492 10/2026	01-5-703307.00 STREETLIGHTS	1332.37	18593	11/12/26
80045	HERMIT WOODS TRAILBUILDER	10/22/26	Ballard Trail Staircase 10650	01-5-650630.00 TRAILS	2575.00	18594	11/12/26
90009	INTERNAL REVENUE SERVICE	10/30/26	Payroll Transfer PR-10/30/26	01-2-001107.00 FED W/H TAX PAYABLE	6291.18 E	270044	10/30/26
90009	INTERNAL REVENUE SERVICE	10/30/26	Payroll Transfer PR-10/30/26	01-2-001103.00 FICA TAX PAYABLE	11149.44 E	270044	10/30/26
90025	IRVING ENERGY US LLC	10/23/26	Town Hall Propane 674661	01-5-706103.00 HEATING-PROPANE	516.65	18595	11/12/26
REC270003	ISABELLA VANESSE	10/27/26	Soccer Referee 10272026	01-5-425214.00 REFERREE/UMPIRE	260.00	18596	11/12/26
110049	KEY CHEVROLET OF WHITE RI	10/22/26	Alignment, Brakes, Pitman 63387	01-5-703401.00 OUTSIDE REPAIRS	1309.73	18597	11/12/26
110049	KEY CHEVROLET OF WHITE RI	10/22/26	Alignment, Brakes, Pitman 63387	01-5-703403.00 PARTS & SUPPLIES	717.41	18597	11/12/26
110027	KEY COMMUNICATIONS INC	11/01/26	Phones 11/01/26-12/01/26 908641	01-5-005531.00 TELEPHONE	21.86	18598	11/12/26
110027	KEY COMMUNICATIONS INC	11/01/26	Phones 11/01/26-12/01/26 908641	01-5-100531.00 TELEPHONE	21.86	18598	11/12/26
110027	KEY COMMUNICATIONS INC	11/01/26	Phones 11/01/26-12/01/26 908641	01-5-200531.00 TELEPHONE	21.86	18598	11/12/26
110027	KEY COMMUNICATIONS INC	11/01/26	Phones 11/01/26-12/01/26 908641	01-5-300531.00 TELEPHONE	21.86	18598	11/12/26
110027	KEY COMMUNICATIONS INC	11/01/26	Phones 11/01/26-12/01/26 908641	01-5-350531.00 TELEPHONE	21.86	18598	11/12/26

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
110027	KEY COMMUNICATIONS INC	11/01/26	Phones 11/01/26-12/01/26 908641	01-5-425127.00 TELEPHONE	21.87	18598	11/12/26
120027	LEAF CAPITAL FUNDING, LLC	10/31/26	Toshiba Copier 11/2026 21173519	01-5-500501.00 ADMINISTRATION	82.00	18599	11/12/26
100020	LEMAUSRIER, JANE	06/17/25	P&R-MOUNTAIN BIKING 06172025	01-5-425212.00 PROGRAM WAGE	600.00	18600	11/12/26
100020	LEMAUSRIER, JANE	10/29/26	P&R-MOUNTAIN BIKING 10292026	01-5-425212.00 PROGRAM WAGE	1062.50	18600	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-005124.00 DISABILITY/LIFE	184.64	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-100124.00 DISABILITY/LIFE	112.29	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-200124.00 DISABILITY/LIFE	127.72	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-350124.00 DISABILITY/LIFE	74.85	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-425124.00 DISABILITY/LIFE	72.16	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-704124.00 DISABILITY/LIFE	109.06	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-500124.00 DISABILITY/LIFE	282.91	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-555124.00 DISABILITY/LIFE	71.59	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-703124.00 DISABILITY/LIFE	349.37	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-200124.00 DISABILITY/LIFE	-224.22	18601	11/12/26
130006	MADISON NATIONAL LIFE	10/15/26	November 26 Premiums 1804314	01-5-703124.00 DISABILITY/LIFE	-69.61	18601	11/12/26
REF270002	MARY RIORDAN	11/02/26	Basketball Refund 833555	01-4-000355.01 REGISTRATION FEE REFUNDS	75.00	18602	11/12/26
REF270003	MEGHAN WILSON	11/02/26	Parents Night Refund 833552	01-4-000355.01 REGISTRATION FEE REFUNDS	35.00	18603	11/12/26
REF270003	MEGHAN WILSON	11/02/26	Parents Night Refund 833553	01-4-000355.01 REGISTRATION FEE REFUNDS	17.00	18603	11/12/26
130109	MODERN CLEANERS and TAILO	11/01/26	PD- Uniform Cleaning 1255	01-5-500583.00 UNIFORMS CLEANING	62.00	18604	11/12/26
140033	NEW ENGLAND PBA, INC	11/01/26	Union Dues 11/01/2026 2063	01-2-001117.00 UNION DUES PAYABLE	225.36	18606	11/12/26
140101	NH RECYCLES	11/03/26	Glass Release 726990 150251	01-5-705305.00 RECYCLING	265.65	18607	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-005125.00 DENTAL INSURANCE	292.05	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-100125.00 DENTAL INSURANCE	176.64	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-200125.00 DENTAL INSURANCE	81.64	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-350125.00 DENTAL INSURANCE	40.82	18608	11/12/26

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-500125.00 DENTAL INSURANCE	258.28	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-555126.00 DENTAL INSURANCE	40.82	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-703125.00 DENTAL INSURANCE	355.52	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-704125.00 DENTAL INSURANCE	117.65	18608	11/12/26
40042	NORTHEAST DELTA DENTAL	10/15/26	November 2026 Coverage 10152026	01-5-200125.00 DENTAL INSURANCE	40.82	18608	11/12/26
140089	NORWICH SCHOOL DISTRICT	06/30/26	P&R-RENTAL SPACE 265015	01-5-425219.00 FACILITY RENTAL FEE	9950.00	18609	11/12/26
TAX270005	Norah Lake	10/22/26	Property Tax Overpayment 10222026	01-2-001148.00 TAX OVERPAYMENTS	2067.37	18610	11/12/26
160074	PERFORMANCE JANITORIAL SE	10/31/26	PD Cleaning Service 276531	01-5-485304.00 CLEANING	813.93	18611	11/12/26
REC270004	ROBERT MCCANNE	10/29/26	Soccer Referee 10292026	01-5-425214.00 REFERREE/UMPIRE	195.00	18612	11/12/26
180086	ROGERS, STUART	10/26/26	Halloween Reimbursment 10262026	01-5-500202.00 COMMUNITY RELATIONS	42.68	18613	11/12/26
180086	ROGERS, STUART	10/26/26	Halloween Reimbursment 10262026	01-5-500202.00 COMMUNITY RELATIONS	51.88	18613	11/12/26
180086	ROGERS, STUART	10/26/26	Halloween Reimbursment 10262026	01-5-500202.00 COMMUNITY RELATIONS	27.50	18613	11/12/26
190017	SANEL AUTO PARTS INC	09/09/26	GRO Wire 225869	01-5-500306.00 CRUISER MAINTENANCE	222.58	18614	11/12/26
190131	SCHLAUCH, STEVE	11/04/26	Minutes 10/19/26-10/28/26 4	01-5-005300.10 CONTRACTED SERVICES	343.75	18615	11/12/26
190107	SULLIVAN POWERS and COMPA	09/30/26	FY26 Audit Progress 136218	01-5-200322.00 INDEPENDENT AUDIT	3260.00	18616	11/12/26
20060	SWENSON, BRIE	10/03/26	Mileage Reimbursment 10032026	01-5-425180.00 MILEAGE REIMBURSEMENT	171.46	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425211.00 EQUIP.& SUPPLIES	26.42	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425220.00 SPECIAL EVENTS /SUPPLIES	56.45	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425211.00 EQUIP.& SUPPLIES	55.21	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425220.00 SPECIAL EVENTS /SUPPLIES	14.97	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425220.00 SPECIAL EVENTS /SUPPLIES	24.25	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425220.00 SPECIAL EVENTS /SUPPLIES	120.57	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425220.00 SPECIAL EVENTS /SUPPLIES	10.50	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425211.00 EQUIP.& SUPPLIES	59.97	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425220.00 SPECIAL EVENTS /SUPPLIES	37.95	18617	11/12/26

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425330.00 REPAIRS,MAINT&Site Wrk	69.98	18617	11/12/26
20060	SWENSON, BRIE	11/02/26	ASR, Halloween 11022026	01-5-425330.00 REPAIRS,MAINT&Site Wrk	149.99	18617	11/12/26
20060	SWENSON, BRIE	11/03/26	ASR 11032026	01-5-425211.00 EQUIP.& SUPPLIES	215.94	18617	11/12/26
200112	THOMPSON SITE SERVICES LL	11/04/26	Culvert Repair 2722	01-5-703209.00 CULVERTS & ROAD SUPPLIES	3956.82	18618	11/12/26
200055	TIP TOP TIRE/WILDER AUTO	11/03/26	FD- Tire Replacement 63114	01-5-555528.13 R&M 13 Ford	658.00	18619	11/12/26
210004	UNIFIRST CORPORATION	10/26/26	Uniforms 1070553875	01-5-703311.00 UNIFORMS	448.66	18620	11/12/26
210004	UNIFIRST CORPORATION	10/26/26	Uniforms 1070553875	01-5-704311.00 UNIFORMS	100.00	18620	11/12/26
210004	UNIFIRST CORPORATION	11/02/26	Uniforms 1070555598	01-5-703311.00 UNIFORMS	448.66	18620	11/12/26
210004	UNIFIRST CORPORATION	11/02/26	Uniforms 1070555598	01-5-704311.00 UNIFORMS	100.00	18620	11/12/26
180083	UPPER VALLEY FENCING CLUB	11/02/26	Fencing 11022026	01-5-425200.00 INSTRUCTOR/CONTRACTOR FEE	1544.00	18621	11/12/26
220003	VALLEY NEWS	09/30/26	DRB Notice 1363491	01-5-350540.00 ADVERTISING	74.00	18622	11/12/26
220003	VALLEY NEWS	10/07/26	DRB Notice 1373090	01-5-350540.00 ADVERTISING	74.00	18622	11/12/26
220008	VERIZON WIRELESS	10/04/26	Cell Phone 9/5/26-10/4/26 6155044219	01-5-555625.00 TELEPHONE & INTERNET	77.48	18623	11/12/26
220008	VERIZON WIRELESS	10/04/26	Cell Phone 9/5/26-10/4/26 6155044219	01-5-500501.00 ADMINISTRATION	309.92	18623	11/12/26
220008	VERIZON WIRELESS	10/04/26	Cell Phone 9/5/26-10/4/26 6155044219	01-5-425127.00 TELEPHONE	37.47	18623	11/12/26
220008	VERIZON WIRELESS	10/04/26	Cell Phone 9/5/26-10/4/26 6155044219	01-5-005532.00 T MNGR CELL PHONE	37.47	18623	11/12/26
220008	VERIZON WIRELESS	10/04/26	Cell Phone 9/5/26-10/4/26 6155044219	01-5-200531.00 TELEPHONE	37.47	18623	11/12/26
220021	VERMONT DEPARTMENT OF TAX	10/30/26	Payroll Transfer PR-10/30/26	01-2-001109.00 VT W/H TAX PAYABLE	2546.71 È	270043	10/30/26
220062	VMERS DB	10/02/26	Payroll Transfer PR-10/02/26	01-2-001111.00 VMERS GRP B PAYABLE	6930.94	18624	11/12/26
220062	VMERS DB	10/02/26	Payroll Transfer PR-10/02/26	01-2-001113.00 VMERS GRP C PAYABLE	4067.10	18624	11/12/26
220062	VMERS DB	10/16/26	Payroll Transfer PR-10/16/26	01-2-001111.00 VMERS GRP B PAYABLE	6994.84	18624	11/12/26
220062	VMERS DB	10/16/26	Payroll Transfer PR-10/16/26	01-2-001113.00 VMERS GRP C PAYABLE	4134.57	18624	11/12/26
220062	VMERS DB	10/30/26	Payroll Transfer PR-10/30/26	01-2-001111.00 VMERS GRP B PAYABLE	6569.22	18624	11/12/26
220062	VMERS DB	10/30/26	Payroll Transfer PR-10/30/26	01-2-001113.00 VMERS GRP C PAYABLE	4117.57	18624	11/12/26
230000	W.B. MASON CO., INC.	10/15/26	Folders 265142793	01-5-005610.00 OFFICE SUPPLIES	15.99	18625	11/12/26

Vendor	Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
Report Total				103379.55		

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ ***103,379.55
Let this be your order for the payments of these amounts.

Finance Director Jonathan DeLaBruere Town Manager:
Jonathan DeLaBruere
Brennan Duffy

SELECTBOARD:

Kimo Griggs, Chair
Brendan Classon, Vice Chair
Mary Layton
Matthew Swett
Robert Gere

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
130139	MODLITE SYSTEMS	09/10/26	Flashlights 197786	21-5-500612.00 SPEC EQUIP CAPITAL	803.95	18605	11/12/26
	Report Total				803.95		

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ *******803.95
Let this be your order for the payments of these amounts.

Finance Director Jonathan DeLaBruere Town Manager:

Jonathan DeLaBruere

Brennan Duffy

SELECTBOARD:

Kimo Griggs	Brendan Classon	Mary Layton	Matthew Swett	Robert Gere
Chair	Vice Chair			

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
200112	THOMPSON SITE SERVICES LL	09/30/26	Turnpike Culvert 2701	54-5-703322.00 Culvert Expense	47800.00	18618	11/12/26
	Report Total				47800.00		

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ ****47,800.00
Let this be your order for the payments of these amounts.

Finance Director Jonathan DeLaBruere Jonathan DeLaBruere

Town Manager: Brennan Duffy

SELECTBOARD:

Kimo Griggs	Brendan Classon	Mary Layton	Matthew Swett	Robert Gere
Chair	Vice Chair			

Outlook

Please include in the next selectboard packet

From Cheryl Lindberg <CLindberg@norwich.vt.us>
Date Thu 10/22/2026 12:55 PM
To Kimo Griggs <kimogriggsnorwichselect@gmail.com>; Select Board <selectboard@norwich.vt.us>
Cc Miranda Bergmeier <MBergmeier@norwich.vt.us>; Listers <Listers@norwich.vt.us>; Brennan Duffy <BDuffy@norwich.vt.us>; Brita Vallens <bvallens@norwich.vt.us>

3 attachments (954 KB)

Dwelling Units Memo to SB.pdf; ACT170 As Enacted - Dwelling Units and Taxation--10082026.pdf; New Legislation for 2027-Dwelling Unit.pdf;

Kimo,

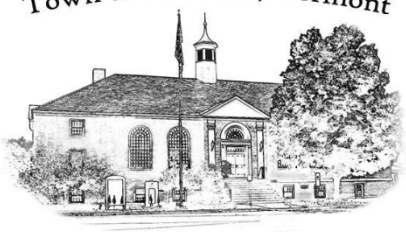
As suggested by you at the last regular Selectboard meeting, I am providing the memo and related document that I handed to the Selectboard in public comments on October 14, 2026. Please include these in the packet for your next Selectboard meeting. Regarding ACT 170 attached, the dwelling unit portion begins on page 105 and thereafter.

Thank you,
Cheryl

Cheryl A. Lindberg, Chair
Norwich Board of Listers
802-649-1419 x6
listers@norwich.vt.us
Please note that this email message, along with any response or reply, is considered a public record, and thus is subject to disclosure under the Vermont Public Records Law (1 V.S.A. §§ 315-320).

FYI

Town of Norwich, Vermont



CHARTERED 1761

TO: Selectboard Members – Griggs, Clausson, Layton, Swett and Gere

FROM: Board of Listers – Lindberg, Smith and Ciccotelli

DATE: October 14, 2026

RE: Additional Lister workload for 2027 Grand List per State Legislature

As I promised when we last discussed the FY27 budgeted Lister wages amount, I would immediately advise the Selectboard should ANYTHING arise during the remainder of this fiscal year that requires the Listers to work hours that are unbudgeted. That moment has arrived.

* **Background:** Act 170 of 2026, An act relating to next steps in transforming Vermont's education system, made changes to the information municipalities are **required** to submit to the Education Grand List. Starting in 2027, **municipalities must complete a separate column on the Education Grand List that shows the number of dwelling units on each parcel**. This field will **originate from the town's Computer Assisted Mass Appraisal** (CAMA) **system**, which will then be transmitted into the NEMRC Grand List system as part of the existing CAMA upload.

THIS IS AN UNFUNDED MANDATE AND NO STATE FUNDS ARE BEING ALLOCATED TO THE TOWNS FOR THIS ADDITIONAL WORKLOAD.

Additional training has begun. The first class is October 19th from 11am - 12 pm. The definition of an additional dwelling unit is underway and being discussed at length in the Listers listserve platform. See attached documents for additional information and timeline.

There will be a new Form HS-122 to assist with identifying property owners with an additional dwelling unit, but first-time efforts are not always successful. This will take a couple of years. We do not know the hours needed to get this work done but will give the SB an update as we find out.

FYI

Dwelling Unit & NHSR Classification Timeline

	DEPARTMENT OF TAXES	TOWN TASKS
2026	Aug.: Release **definition of "dwelling unit"** and guidance for establishing "fit for year-round habitation." Nov.–Dec.: Department/CAMA/Towns development work for **dwelling count field in the Grand List and CAMA.**	Nov.–Dec.: Department/CAMA/Towns development work for **dwelling count field in the Grand List and CAMA.**
2027	Dec.: Submit report to Legislature on nonhomestead residential classification **appeal process.**	As of Apr. 1: Know **dwelling-unit counts by parcel** for the 2027 Grand List. Aug.: Submit 2027 Grand Lists with new dwelling-unit count field.
2028	Jan.–Apr.: Collect dwelling use attestations through new DUA form (pro forma in 2028). **Existing Homestead Declaration Form is retired.** Jun.–Nov.: Send towns normal homestead data for FY29 taxes. Nov.–Dec.: Development work for new Grand List value fields for NHS-R value, **including floor space percentages.**	As of Apr. 1: Refine dwelling-unit counts by parcel **for the 2028 Grand List**. Nov.–Dec.: Development work for new Grand List value fields for NHS-R value, **including floor space percentages.**
2029	Jan.–Apr.: **Collect dwelling use attestations** through new DUA form. Jun.–Nov.: Send towns homestead file with additional detail on nonhomestead classifications. **Towns must classify taxable value** into homestead, NHS-NR, and NHS-R.	**Send first tax bills with up to three classifications**: Homestead, NHS-NR, and NHS-R. Default for parcels with a dwelling unit is NHS-R; mixed-use cases apportioned by DUA shares. Aug.: First Classification **Appeals** heard.

Key transition: 2028 introduces the DUA process; 2029 moves to the new three-classification tax-bill framework.

VERMONT
DEPARTMENT OF TAXES

No. 170. An act relating to next steps in transforming Vermont's education system.

(H.955)

It is hereby enacted by the General Assembly of the State of Vermont:

* * * Legislative Intent * * *

Sec. 1. FINDINGS; LEGISLATIVE INTENT

(a) Findings. The General Assembly finds that:

(1) Implementation of school district consolidation under 2015 Acts and Resolves No. 46 (Act 46) resulted in the creation of larger supervisory unions, supervisory districts, and unified union school districts, which have achieved measurable administrative efficiencies, including reductions in per-pupil central office costs and the elimination of duplicative governance structures, while maintaining or improving student opportunities in many regions.

(2) Regional high schools serving broader geographic areas provide expanded and more equitable access to academic programming, career and technical education, co-curricular opportunities, and specialized staff, which are often not sustainable at smaller scales.

(3) Research demonstrates that closing small elementary schools often yields limited or inconsistent cost savings once transportation, capital adjustments, and community impacts are considered, and may negatively affect student outcomes and family engagement, particularly in rural areas.

(4) In rural states, school district design must account not only for enrollment but also for geographic size, as districts are often measured in

square miles. Larger geographic areas can present barriers to equitable access to educational opportunity, requiring careful balancing of efficiency, transportation time, community connection, and student access to high-quality programming.

(5) Approximately 40 percent of Vermont high school graduates enroll in a two- or four-year degree program. This outcome does not reflect a lack of academic engagement but rather underscores the importance of ensuring that all students graduate with a clear and supported pathway, including high-quality career and technical education, workforce entry, or further education aligned with individual goals and regional economic needs.

(b) Legislative intent.

(1) To ensure each student is provided substantially equal opportunities for an excellent education that will prepare the student to thrive in a 21st-century world, it is the intent of the General Assembly to work strategically, intentionally, and thoughtfully to ensure that each incremental change made to Vermont's public education system provides strength and support to its only constitutionally required governmental service.

(2) The General Assembly recognizes that Vermont's schools anchor local economies and community identity, connecting young persons to their homes while supporting workforce development and long-term stability, and that different regions of Vermont have different needs, challenges, and opportunities. Further, it is the intent of the General Assembly to ensure that

local voice and community input retain an important role in Vermont's evolving education landscape.

(3) It is the intent of the General Assembly to create a statewide education system that encourages and supports local elementary schools, central middle schools, and comprehensive, regional high schools that provide each student with universal access to career technical education.

(4) It is the policy of the State to provide substantially equal educational opportunities for all children in Vermont by authorizing two or more school districts, including an existing union school district, to form a union school district for the purpose of providing for the education of its resident students. It is therefore the intent of the General Assembly that the formation of union school districts shall be designed to encourage and support local decisions and actions that provide substantial equity of educational opportunities statewide, lead students to achieve or exceed the State's Education Quality Standards, maximize operational efficiencies, promote transparency and accountability, and be delivered at a cost that parents, voters, and taxpayers value.

(5) It is further the intent of the General Assembly in the upcoming legislative sessions to leverage the insights of the foundation formula report submitted pursuant to 2025 Acts and Resolves No. 73, Sec. 45a; the prekindergarten education funding reports submitted pursuant to Sec. 21 of this act; and the school transportation report submitted pursuant to Sec. 27b of this

act to update the foundation formula enacted in 2025 Acts and Resolves No. 73 to account for the funding of all components of Vermont's education system.

* * * Cooperative Educational Service Areas * * *

Sec. 2. 16 V.S.A. chapter 10 is amended to read:

CHAPTER 10. ~~BOARDS OF~~ COOPERATIVE ~~EDUCATION SERVICES~~ EDUCATIONAL SERVICE AREAS

§ 601. POLICY

It is the policy of the State to ~~allow and encourage supervisory unions to~~ create ~~boards of~~ cooperative ~~education services~~ educational service areas to provide shared programs and services on a regional and statewide level. ~~Formation of a board of cooperative education services shall be designed to build upon the geographically focused cooperative regions used by Vermont superintendents as of July 1, 2024;~~ It is the intent of the General Assembly that cooperative educational service areas are utilized by member supervisory unions to maximize the impact of available dollars through collaborative funding; reduce duplication of programs, personnel, and services; ensure every middle and high school student has a genuine opportunity to participate fully in and to benefit from career technical education; and contribute to ~~equalizing~~ the equalization of educational opportunities for all pupils.

§ 602. DEFINITIONS

As used in this chapter:

(1) "Educator" means any:

(A) individual licensed under chapter 51 of this title, the majority of whose employed time in a public school district, supervisory union, or ~~board of~~ cooperative ~~education services~~ educational service area is assigned to furnish to students direct instructional or other educational services, as defined by rule of the Standards Board, or who is otherwise subject to licensing as determined by the Standards Board; or

* * *

(2) "Supervisory union" means an administrative, planning, and educational service unit created by the State Board under section 261 of this title that consists of two or more school districts. ~~This~~ As used in this chapter, this term also means a supervisory district and a regional career technical center school district formed pursuant to the provisions of chapter 37, subchapter 5A of this title.

(3) "Cooperative educational service area" or "CESA" means an association of supervisory unions created pursuant to this chapter to deliver shared programs and services to complement the educational programs of member supervisory unions in a cost-effective manner. A CESA shall be a body politic and corporate with the powers and duties afforded it under this chapter.

§ 603. CREATION OF ~~BOARD OF~~ COOPERATIVE ~~EDUCATION SERVICES~~ EDUCATIONAL SERVICE AREAS; ORGANIZATION; SECRETARY APPROVAL

(a) Establishment of ~~boards of~~ cooperative ~~education services~~ educational service areas. ~~When the boards of two or more supervisory unions vote to explore the advisability of entering into a written agreement to provide shared programs and services, the interested boards shall meet and discuss the terms of any such agreement. At this meeting or a subsequent meeting, the participating boards may enter into a proposed agreement to form an association of supervisory unions to deliver shared programs and services to complement the educational programs of member supervisory unions in a cost-effective manner. An association formed pursuant to this chapter shall be known as a board of cooperative education services (BOCES) and shall be a body politic and corporate with the powers and duties afforded them under this chapter.~~ Supervisory unions are arranged into the following cooperative educational service areas:

(1) The Champlain Valley North CESA is formed of the member supervisory unions of:

(A) Franklin Northeast Supervisory Union, which is composed of the member school districts of the Enosburgh-Richford Unified Union School District and the Northern Mountain Valley Unified Union School District;

(B) Franklin West Supervisory Union, which is composed of the member school districts of the Fairfax School District, the Fletcher School District, and the Georgia School District;

(C) Grand Isle Supervisory Union, which is composed of the member school districts of the Alburgh School District, the Champlain Islands Unified Union School District, and the South Hero School District;

(D) Maple Run Unified Union Supervisory District;

(E) Milton Supervisory District; and

(F) Missisquoi Valley Supervisory District.

(2) The Chittenden Central CESA is formed of the member supervisory unions of:

(A) Burlington Supervisory District;

(B) Colchester Supervisory District;

(C) Essex Westford Educational Community Unified Union Supervisory District;

(D) South Burlington Supervisory District; and

(E) Winooski Supervisory District.

(3) The Champlain Valley South CESA is formed of the member supervisory unions of:

(A) Addison Central Supervisory District;

(B) Addison Northwest Supervisory District;

(C) Champlain Valley Supervisory District;

(D) Lincoln Supervisory District;

(E) Mount Abraham Unified Supervisory District;

(F) Mount Mansfield Unified Union Supervisory District; and

(G) Patricia A. Hannaford Regional Technical School District.

(4) The Southwest CESA is formed of the member supervisory unions of:

(A) Bennington Rutland Supervisory Union, which is composed of the member school districts of the Mettawee School District, the Taconic and Green Regional School District, and the Winhall School District;

(B) Greater Rutland County Supervisory Union, which is composed of the member school districts of the Ira School District, the Quarry Valley Unified Union School District, the Rutland Town School District, and the Wells Spring Unified Union School District;

(C) Mill River Unified Union Supervisory District;

(D) Rutland City Supervisory District;

(E) Rutland Northeast Supervisory Union, which is composed of the member school districts of the Barstow Unified Union School District and the Otter Valley Unified Union School District;

(F) Slate Valley Unified Union Supervisory District;

(G) Southwest Regional Technical Center; and

(H) Southwest Vermont Supervisory Union, which is composed of the member school districts of the Arlington School District, the Mount Anthony Union High School District #14, the North Bennington Graded School District, the Sandgate School District, and the Southwest Vermont Union Elementary School District.

(5) The Vermont Learning Collaborative is formed of the member supervisory unions of:

(A) Mountain Views Supervisory Union, which is composed of the member school districts of the Pittsfield School District and the Mountain Views School District;

(B) Springfield Supervisory District;

(C) Two Rivers Supervisory Union, which is composed of the member school districts of the Green Mountain Unified School District and the Ludlow-Mount Holly Unified Union School District;

(D) Windham Central Supervisory Union, which is composed of the member school districts of the Marlboro School District, the River Valleys Unified School District, the Stratton School District, the West River Modified Union Education District, and the Windham School District;

(E) Windham Northeast Supervisory Union, which is composed of the member school districts of the Bellows Falls Union High School District, the Rockingham School District, the Athens Grafton School District, and the Westminster School District;

(F) Windham Southeast Supervisory Union, which is composed of the member school districts of the Vernon Town School District and the Windham Southeast School District;

(G) Windham Southwest Supervisory Union, which is composed of the member school districts of the Halifax School District, the Readsboro

School District, the Searsburg School District, the Somerset School District, the Stamford School District, and the Twin Valley Unified School District; and

(H) Windsor Southeast Supervisory Union, which is composed of the member school districts of the Hartland School District, the Mount Ascutney School District, and the Weathersfield School District.

(6) The Northeast CESA is formed of the member supervisory unions of:

(A) Caledonia Central Supervisory Union, which is composed of the member school districts of the Cabot School District, the Caledonia Cooperative School District, the Danville School District, the Peacham School District, and the Twinfield Union School District;

(B) Essex North Supervisory Union, which is composed of the member school districts of the Canaan School District, the Essex North Supervisory Union, and the NEK Choice School District;

(C) Hartford Supervisory District;

(D) Kingdom East Supervisory District;

(E) North Country Supervisory Union, which is composed of the member school districts of the Brighton School District, the Charleston School District, the Coventry School District, the Derby School District, the Holland School District, the Jay School District, the Lowell School District, the Morgan School District, the Newport City School District, the Newport Town School District, the North Country Union High School District, the North

Country Union Junior High School Board, the Troy School District, and the Westfield School District;

(F) Orange East Supervisory Union, which is composed of the member school districts of the Blue Mountain Union School District, the Oxbow Unified Union School District, the Thetford Town School District, and the Waits River Valley Union School District #36;

(G) Orleans Central Supervisory Union, which is formed of the member school districts of the Lake Region Union Elementary-Middle School District and the Lake Region Union High School District;

(H) Rivendell Interstate Supervisory District;

(I) SAU 70; and

(J) St. Johnsbury Supervisory District.

(7) The Winooski Valley CESA is formed of the member supervisory unions of:

(A) Barre Unified Union Supervisory District;

(B) Central Vermont Career Center;

(C) Central Vermont Supervisory Union, which is composed of the member school districts of the Echo Valley Community School District and the Paine Mountain School District;

(D) Harwood Unified Union Supervisory District;

(E) Lamoille North Supervisory Union, which is composed of the member school districts of the Cambridge School District and the Lamoille North Modified Unified Union School District;

(F) Lamoille South Supervisory Union, which is composed of the Member School Districts of the Elmore-Morristown Unified Union School District and the Stowe School District;

(G) Montpelier Roxbury Supervisory District;

(H) Orange Southwest Unified Union Supervisory District;

(I) Orleans Southwest Supervisory Union, which is composed of the member school districts of the Craftsbury School District, the Hazen Union School District, the Mountain View Union Elementary School District, the Stannard Town School District, and the Wolcott School District;

(J) Washington Central Unified Union Supervisory District; and

(K) White River Valley Supervisory Union, which is composed of the member school districts of the First Branch Unified School District, the Granville-Hancock Unified District, the Rochester-Stockbridge Unified District, the Sharon School District, the Strafford School District, and the White River Unified District.

(b) ~~Articles of agreement~~ Bylaws. ~~Agreements to form a BOCES pursuant to this chapter shall take the form of articles of agreement and shall serve as the operating agreement for a BOCES. Agreements shall include a cost-benefit analysis outlining the projected financial savings or enhanced~~

~~outcomes, or both, that the parties expect to realize through shared services or programs. No agreement or subsequent amendments shall take effect unless approved by the member supervisory union boards and the Secretary of Education. The Secretary shall approve articles of agreement if the Secretary finds that the formation of the proposed BOCES is in the best interests of the State, the students, and the member supervisory unions and aligns with the policy set forth in section 601 of this title, subject to the limitations of subsection (d) of this section.~~ Each CESA shall establish bylaws to serve as the operating agreement of the CESA. At a minimum, the ~~articles of agreement~~ bylaws shall state:

(1) the names of the participating supervisory unions;

(2) the mission, purpose, and focus of the ~~BOCES~~ CESA;

(3) the programs or services to be offered by the ~~BOCES~~ CESA;

(4) the financial terms and conditions of membership of the ~~BOCES~~ CESA, including any applicable membership fee, which shall be allocated according to the aggregate average daily membership of each member supervisory union;

(5) the service fees for member supervisory unions and the service fees for nonmember supervisory unions, as applicable, which shall be based on the amount of services actually provided to each supervisory union, as applicable;

(6) the detailed procedure for the preparation and adoption of an annual budget with carryforward provisions;

(7) ~~the method of termination of the BOCES and the withdrawal of member supervisory unions, which shall include the apportionment of assets and liabilities;~~ [Repealed.]

(8) the procedure for ~~admitting new members and for~~ amending the ~~articles of agreement~~ bylaws;

(9) the powers and duties of the board of directors of the ~~BOCES~~ CESA to operate and manage the association, including:

(A) board meeting attendance requirements;

(B) consequences for failure to attend a board meeting;

(C) a conflict-of-interest policy; and

(D) a policy regarding board member salaries or stipends; and

(10) any other matter not incompatible with law that the member supervisory unions consider necessary ~~to the formation of the BOCES~~.

(c) Board of directors. A ~~BOCES~~ CESA shall be managed by a board of directors, which shall be composed of one person appointed annually by each member supervisory union board. Appointed persons shall be members of a member supervisory union board or the superintendent or designee of the member supervisory union. Each member of the ~~BOCES~~ CESA board of directors shall be entitled to a vote. No member of the board of directors of a ~~BOCES~~ CESA shall serve as a member of a board of directors or as an officer or employee of any related for-profit or nonprofit organization. The board of directors shall elect a chair from its members and provide for such other

officers as it may determine are necessary. The board of directors may also establish subcommittees and create board policies and procedures as it may determine are necessary. The board of directors shall meet not fewer than four times annually. Each member of the board of directors shall provide updates on the activities of the ~~BOCES~~ CESA on a quarterly basis to the member's appointing supervisory union board at an open board meeting.

(d) ~~Number of BOCESs. There shall be not more than seven BOCESs statewide. Supervisory unions shall not be a member of more than one BOCES but may seek services as a nonmember from other BOCESs.~~ [Repealed.]

§ 604. POWERS OF ~~BOARDS OF~~ COOPERATIVE ~~EDUCATION SERVICES~~ EDUCATIONAL SERVICE AREAS

(a) In addition to any other powers granted by law, a ~~BOCES~~ CESA shall have the power to provide educational programs, services, facilities, and professional and other staff that, in its discretion, best serve the needs of its members, including professional development, curriculum coordination and development, and transportation. A ~~BOCES~~ CESA shall follow all applicable State and federal laws in its provision of services, including Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794, and the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400–1482. At a minimum, a CESA shall offer services in the following areas to its members, when requested and when approved by the CESA board:

(1) special education, including implementation and maintenance of tiered systems of support and the provision of low-incidence, high-cost services;

(2) business, information technology, and administrative services; and

(3) union school district creation consultation and facilitation.

(b) A ~~BOCES may~~ CESA shall employ an executive director who shall serve under the general direction of the board and who shall be responsible for the care and supervision of the ~~BOCES~~ CESA. The board shall annually evaluate the executive director's performance and effectiveness in implementing the programs, policies, and goals of the ~~BOCES~~ CESA. The executive director shall not serve as a board member, officer, or employee of any related for-profit or nonprofit organization.

(c) A ~~BOCES~~ CESA shall be a body politic and corporate and shall have standing to sue and be sued to the same extent as a school district. A ~~BOCES~~ CESA may enter into contracts for the purchase of supplies, materials, and services and for the purchase or leasing of land, buildings, and equipment as considered necessary by the board of directors. Section 559 of this title shall apply to the procurement of services or items with costs that exceed $40,000.00, as well as high-cost construction contracts, as defined by subsection 559(b) of this title.

(d) The board of directors of a ~~BOCES~~ CESA may apply for State, federal, or private grants, for which a ~~BOCES~~ CESA may be otherwise eligible, to

obtain funds necessary to carry out the purpose for which the ~~BOCES~~ CESA is established. Nothing in this chapter is intended to create an entitlement to federal funds distributed by the Agency of Education to local education agencies.

§ 605. FINANCING, BUDGETING, AND ACCOUNTING

(a) Education cooperative fund. A ~~BOCES~~ CESA shall establish and manage a fund to be known as an education cooperative fund. All monies contributed by the member school districts and all grants or gifts from the federal government, State government, charitable foundations, private corporations, or any other source shall be deposited into the fund.

(b) Treasurer.

(1) A ~~BOCES~~ CESA shall appoint a treasurer who may be a treasurer of a member school district and who shall be sworn in before entering the duties of the office.

(2) The treasurer may, subject to the direction of the board of directors, receive and disburse all money belonging to the board without further appropriation.

(3) The treasurer shall keep financial records of cash receipts and disbursements and shall make those records available to the board of directors upon request.

(4) The board of directors shall ensure that its blanket bond covers a newly appointed treasurer before the treasurer enters upon the duties of the

office. In lieu of a blanket bond, a ~~BOCES~~ CESA may choose to provide suitable crime insurance coverage. The board of directors may pay reasonable compensation to the treasurer for services rendered and shall evaluate the treasurer's performance annually.

(c) Financial accounting system. A ~~BOCES~~ CESA shall use the uniform chart of accounts and financial reporting requirements used by supervisory unions as its financial accounting system.

(d) Audit. Annually, a ~~BOCES~~ CESA shall cause an independent audit to be made of its financial statements consistent with generally accepted governmental auditing standards and shall discuss and vote to accept the audit report at an open meeting of the board. The board shall transmit a copy of each audit to the boards of its member supervisory unions.

(e) Annual statement. Annually, a ~~BOCES~~ CESA shall prepare financial statements, including:

(1) a statement of net assets; and

(2) a statement of revenues, expenditures, and changes in net assets.

(f) Budget. ~~A~~ The board of ~~cooperative education services~~ a CESA shall adopt a budget prior to the beginning of the fiscal year for which the budget is adopted.

(g) Loans. A ~~BOCES~~ CESA may, upon approval of its members, negotiate or contract with any person, corporation, association, or company for a loan not to exceed the difference between the anticipated revenues for the current

fiscal year for the budget of the ~~BOCES~~ CESA and the amount credited to date to said budget in order to pay current obligations. Such loan shall be liquidated within six months thereafter from monies subsequently credited to said budget. The total principal, interest, and fees to be paid on such loan shall not exceed the total amount of the authorized budget for the same length of time.

§ 606. ANNUAL REPORT; PUBLIC INFORMATION

(a) The board of a ~~BOCES~~ CESA shall prepare an annual report concerning the affairs of the ~~BOCES~~ CESA and have it printed and distributed to the boards of the member supervisory unions. The annual report shall include, at a minimum:

(1) information on the programs and services offered by the ~~BOCES~~ CESA, including information on the cost-effectiveness of such programs and services and progress made towards achieving the objectives and purposes set forth in the articles of agreement; and

(2) audited financial statements and the independent auditor's report.

(b) A ~~BOCES~~ CESA shall maintain an internet website that makes the following information available to the public at no cost:

(1) a list of the members of the board of directors of the ~~BOCES~~ CESA;

(2) copies of approved minutes of open meetings held by the board of the ~~BOCES~~ CESA;

(3) a copy of the articles of agreement and any subsequent amendments; and

(4) a copy of the annual report required under subsection (a) of this section.

§ 607. EMPLOYMENT

(a) A ~~BOCES~~ CESA shall be considered to be a public employer and may employ personnel, including educators, to carry out the purposes and functions of the board. Annually, the board of a ~~BOCES~~ CESA shall conduct an area survey of the salaries of the educators and staff employed by the ~~BOCES's~~ CESA's member supervisory unions and school districts.

(b) No person shall be eligible for employment by a ~~BOCES~~ CESA as an educator unless the person is appropriately licensed by the Standards Board for Professional Educators pursuant to chapter 51 of this title.

(c) A person employed by a ~~BOCES~~ CESA as an educator shall be a participant in the Vermont State Teachers' Retirement System pursuant to chapter 55 of this title.

(d) A person who is employed by a ~~BOCES~~ CESA and who is not an educator shall be a participant in the Vermont Municipal Employees' Retirement System pursuant to 24 V.S.A. chapter 125.

(e) Educators employed by a ~~BOCES~~ CESA shall be entitled to organize pursuant to chapter 57 of this title.

(f) Employees employed by a ~~BOCES~~ CESA and who are not educators shall be entitled to organize pursuant to 21 V.S.A. chapter 22.

(g) Educators and employees who are employed by a ~~BOCES~~ CESA shall be provided health care benefits pursuant to chapter 61 of this title.

§ 608. CESA MEMBERSHIP ADJUSTMENT PROPOSALS

(a) The board of a member supervisory union may propose to the General Assembly to adjust the membership of the CESA it belongs to in accordance with the following procedure:

(1) The board of a supervisory union may vote to propose withdrawal from its current CESA in order to become a member of a different CESA.

(2) If a majority of the supervisory union board members vote in favor of withdrawing from one CESA in order to join a different CESA, the supervisory union board shall transmit the results of the membership adjustment proposal vote to the boards of both applicable CESAs.

(3) The board of a supervisory union's current CESA and the board of the CESA the supervisory union has voted to join shall hold separate advisory votes to approve the membership adjustment proposal within 45 days after the results of the supervisory union board vote held pursuant to subdivision (2) of this subsection.

(4) The supervisory union board requesting the membership adjustment shall submit the results of the advisory CESA board votes to the Secretary of Education with the following information:

(A) the minutes recorded by the supervisory union board that detail the origins and intent of the CESA membership adjustment proposal;

(B) copies of the warnings and published notices for any public hearings held to discuss the membership adjustment proposal;

(C) the minutes recorded by the supervisory union board that detail any public hearings held to discuss the membership adjustment proposal, including minutes from the meeting at which the board voted in favor of the CESA membership adjustment proposal; and

(D) the results of the advisory CESA board votes made pursuant to subdivision (3) of this subsection (a).

(b) The Secretary of Education shall deliver copies of the information required pursuant to subsection (a) of this section to the Clerk of the House, the Secretary of the Senate, and the chairs of the committees concerned with CESA membership of both houses of the General Assembly.

(c) The membership adjustment proposal shall become effective upon affirmative enactment of the proposal, either as proposed or as amended by the General Assembly.

Sec. 2a. 16 V.S.A. § 604(a) is amended to read:

(a) In addition to any other powers granted by law, a CESA shall have the power to provide educational programs, services, facilities, and professional and other staff that, in its discretion, best serve the needs of its members~~,~~ ~~including professional development, curriculum coordination and development, and transportation~~. A CESA shall follow all applicable State and federal laws in its provision of services, including Section 504 of the

Rehabilitation Act of 1973, 29 U.S.C. § 794, and the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400–1482. At a minimum, a CESA shall offer services in the following areas to its members, when requested and when approved by the CESA board:

(1) special education, including implementation and maintenance of tiered systems of support and the provision of low-incidence, high-cost services;

(2) business, information technology, and administrative services; ~~and~~

(3) union school district creation consultation and facilitation;

(4) professional development;

(5) curriculum coordination and development;

(6) transportation; and

(7) facilities master planning.

Sec. 2b. VERMONT LEARNING COLLABORATIVE AND RIVER VALLEY TECHNICAL CENTER MEMBERSHIP

On or before December 15, 2027, the River Valley Technical Center School District and Vermont Learning Collaborative shall propose a membership adjustment pursuant to 16 V.S.A. § 608 to the General Assembly to formally include the River Valley Technical Center as a member of the Vermont Learning Collaborative. Prior to any such membership adjustment being enacted, the Vermont Learning Collaborative shall offer services to the River Valley Technical Center as requested.

Sec. 3. REPEAL

2024 Acts and Resolves No. 168, Sec. 3 (transition; report) is repealed.

Sec. 4. 2024 Acts and Resolves No. 168, Sec. 4, as amended by 2025 Acts and Resolves No. 72, Sec. 7, is further amended to read:

Sec. 4. ~~BOCES~~ CESA GRANT PROGRAM; APPROPRIATION

(a) There is established the ~~Boards of~~ Cooperative ~~Education Services~~ Educational Service Area Start-up Grant Program, to be administered by the Agency of Education, from funds appropriated for this purpose, to award grants to ~~enable the formation of boards of cooperative education services (BOCES) formed pursuant to 16 V.S.A. chapter 10 after July 1, 2024~~ the CESAs created in 16 V.S.A. § 603(a) to assist with start-up costs. ~~Supervisory unions~~ CESAs shall be eligible for a single ~~$10,000.00~~ $15,000.00 grant ~~after two or more boards vote to explore the advisability of forming a board of cooperative education services pursuant to 16 V.S.A. § 603(a)~~. Grants may be used for start-up and formation costs, including the development of ~~proposed articles of agreement~~ bylaws. ~~Grants shall be awarded to only one supervisory union within each group of supervisory unions exploring the formation of a BOCES.~~

(b) Notwithstanding any provision of 16 V.S.A. § 4025 to the contrary, the sum of $70,000.00 is appropriated from the Education Fund to the Agency of Education in fiscal year 2025 to fund the ~~Boards of~~ Cooperative ~~Education Services~~ Educational Service Area Start-up Grant Program created in

subsection (a) of this section. Unexpended appropriations shall carry forward into the subsequent fiscal year and remain available for use for this purpose.

(c) Of the funds appropriated to the Agency of Education in 2025 Acts and Resolves No. 73, Sec. 32(a)(1), as amended by Sec. C.103 of legislation enacting the budget in fiscal year 2027, $30,000.00 shall be used to provide additional funding to the Cooperative Educational Service Area Start-up Grant Program created in subsection (a) of this section.

Sec. 5. 16 V.S.A. § 261a is amended to read:

§ 261a. DUTIES OF SUPERVISORY UNION BOARD

* * *

(b) Virtual merger. In order to maximize the impact of available funding and resources, and to reduce duplication of educational programs, personnel, and services, whenever legally permissible, supervisory unions are encouraged to reach agreements with other supervisory unions jointly to provide any service or perform any duty under this section pursuant to section 267 of this title, or to form ~~boards of~~ cooperative ~~education services~~ educational service areas pursuant to chapter 10 of this title. Agreements between supervisory unions are not subject to the waiver requirement of subdivision (a)(8) of this section. Agreements shall include a cost-benefit analysis outlining the projected financial savings or enhanced outcomes, or both, that the parties expect to realize through shared services or programs.

* * *

Sec. 6. 16 V.S.A. § 1691a is amended to read:

§ 1691a. DEFINITIONS

As used in this chapter:

(1) "Administrator" means an individual licensed under this chapter the majority of whose employed time in a public school, school district, supervisory union, or ~~board of~~ cooperative ~~education services~~ educational service area is assigned to developing and managing school curriculum, evaluating and disciplining personnel, or supervising and managing a public school system or public school program.

* * *

(10) "Teacher" means an individual licensed under this chapter the majority of whose employed time in a public school district, supervisory union, or ~~board of~~ cooperative ~~education services~~ educational service area is assigned to furnish to students direct instructional or other educational services, as defined by rule of the Standards Board, or who is otherwise subject to licensing as determined by the Standards Board.

Sec. 7. 16 V.S.A. § 1931(20) is amended to read:

(20) "Teacher" means any licensed teacher, principal, supervisor, superintendent, or any professional licensed by the Vermont Standards Board for Professional Educators who is regularly employed, or otherwise contracted if following retirement, for the full normal working time for the teacher's position in a public day school or school district within the State, or in any

school or teacher-training institution located within the State, controlled by the State Board of Education, and supported wholly by the State; or in certain public independent schools designated for such purposes by the Board in accordance with section 1935 of this title; or who is regularly employed by a ~~board of~~ cooperative ~~education services~~ educational service area created in accordance with chapter 10 of this title. In all cases of doubt, the Board shall determine whether any person is a teacher as defined in this chapter. It does not mean a person who is teaching with an emergency license.

Sec. 8. 24 V.S.A. § 5051(10) is amended to read:

(10) "Employee" means the following persons employed on a regular basis by a school district, by a supervisory union, or by a ~~board of~~ cooperative ~~education services~~ educational service area for not fewer than 1,040 hours in a year and for not fewer than 30 hours a week for the school year, as defined in 16 V.S.A. § 1071, or for not fewer than 1,040 hours in a year and for not fewer than 24 hours a week year-round; provided, however, that if a person who was employed on a regular basis by a school district as either a special education or transportation employee and who was transferred to and is working in a supervisory union or a ~~board of~~ cooperative ~~education services~~ educational service area in the same capacity pursuant to 16 V.S.A. § 261a(a)(6) or (8)(E) and if that person is also employed on a regular basis by a school district within the supervisory union, then the person is an "employee" if these criteria are met by the combined hours worked for the supervisory union and school

district. The term also means persons employed on a regular basis by a municipality other than a school district for not fewer than 1,040 hours in a year and for not fewer than 24 hours per week, including persons employed in a library at least one-half of whose operating expenses are met by municipal funding:

* * *

Sec. 9. 16 V.S.A. § 1981 is amended to read:

§ 1981. DEFINITIONS

As used in this chapter unless the context requires otherwise:

* * *

(8) "School board negotiations council" means, for a supervisory district, its school board, and, for school districts within a supervisory union or ~~board of~~ a cooperative ~~education services~~ educational service area, the body comprising representatives designated by each school board within the supervisory union or ~~board of cooperative education services~~ supervisory union board within each cooperative educational service area and by the supervisory union board or board of a cooperative ~~education services~~ educational service area to engage in professional negotiations with a teachers' or administrators' organization.

(9) "Teachers' organization negotiations council" or "administrators' organization negotiations council" means the body comprising representatives designated by each teachers' organization or administrators' organization

within a supervisory district, supervisory union, or ~~board of~~ cooperative ~~education services~~ educational service area to act as its representative for professional negotiations.

Sec. 10. 21 V.S.A. § 1722 is amended to read:

§ 1722. DEFINITIONS

As used in this chapter:

* * *

(18) "School board negotiations council" means, for a supervisory district, its school board, and, for school districts within a supervisory union or ~~board of~~ a cooperative ~~education services~~ educational service area, the body comprising representatives designated by each school board within the supervisory union or ~~board of cooperative education services~~ supervisory union board within a cooperative educational service area and by the supervisory union board or ~~board of~~ cooperative ~~education services~~ educational service area to engage in collective bargaining with their school employees' negotiations council.

(19) "School employees' negotiations council" means the body comprising representatives designated by each exclusive bargaining agent within a supervisory district, supervisory union, or ~~board of~~ cooperative ~~education services~~ educational service area to engage in collective bargaining with its school board negotiations council.

* * *

(21) "Municipal school employee" means an employee of a supervisory union, school district, or ~~board of~~ cooperative ~~education services~~ educational service area who is not otherwise subject to 16 V.S.A. chapter 57 (labor relations for teachers and administrators) and who is not otherwise excluded pursuant to subdivision (12) of this section.

* * *

Sec. 11. 16 V.S.A. § 2101 is amended to read:

§ 2101. DEFINITIONS

As used in this chapter:

* * *

(3) "School employer" means a supervisory union or school district as those terms are defined in section 11 of this title, or a ~~board of~~ cooperative ~~education services~~ educational service area formed pursuant to chapter 10 of this title.

Sec. 12. CESA TRANSITION

(a) Within 30 days following the passage of this act, each member supervisory union board of each CESA created under 16 V.S.A. § 603(a) shall appoint a person to serve on the board of directors of the applicable CESA pursuant to 16 V.S.A. § 603(c).

(b) Within 45 days following the passage of this act, the superintendent of the supervisory union with the highest aggregate average daily membership of each CESA created under 16 V.S.A. § 603(a) shall call a meeting of the

directors of the CESA at which each CESA board shall elect a chair and other necessary officers.

(c) The articles of agreement of the Vermont Learning Collaborative (VTLC) in effect on June 30, 2026, shall serve as the operating agreement of the VTLC unless and until amended.

* * * Union School District Exploration and Formation * * *

Sec. 13. UNION SCHOOL DISTRICT CREATION CONSULTATION AND FACILITATION; MERGER COMMITTEES

(a) Facilitator. On or before September 1, 2026, the Vermont Learning Collaborative (VTLC), a CESA formed pursuant to 16 V.S.A. chapter 10, shall employ or contract for the services of seven union school district formation facilitators (facilitators) who shall be responsible for organizing and facilitating merger committees to study the advisability of forming a unified union school district. The VTLC shall also hire one lead facilitator who, in addition to facilitating merger committees as necessary, shall oversee the work of the seven facilitators. A facilitator shall have knowledge of and experience working in Vermont's public education system. The VTLC shall assign one facilitator to each CESA membership region created pursuant to 16 V.S.A. § 603(a)(1)–(7). Facilitators shall assist merger committees with strength-based asset mapping and with developing and executing a public outreach plan that maximizes public engagement for the merger committee process.

(b) Merger committees.

(1) On or before September 15, 2026, each school district shall identify at least one current member of the board to participate in its assigned merger committee, subject to the participation requirements contained in 16 V.S.A. §§ 706 and 707. A merger committee member shall be a current member of a school board participating in that particular merger committee. If the school board member assigned to a merger committee is no longer a member of the member's appointing school board for any reason, the school board shall appoint a new member to the merger committee.

(2) On or before October 15, 2026:

(A) Each facilitator shall group school districts within the facilitator's assigned CESA region's member supervisory unions together to form merger committees to study the advisability of forming a unified union school district. The facilitator shall consult with school district boards prior to finalizing merger committee membership. Using the suggested school district groupings contained in Sec. 14 of this act as guidance, and taking into consideration grand list values, accounting for the homestead exemption and current education spending, the facilitator shall group school districts together according to the following criteria:

(i) the total average daily membership of school districts forming a merger committee shall be a minimum of 2,000 students, as practical;

(ii) school districts shall be contiguous; and

(iii) school districts on the same merger committee may be members of different supervisory unions.

(B) Each merger committee shall hold its first meeting.

(3) Notwithstanding any provision of law to the contrary, a school district shall participate in good faith in the merger committee it is assigned to by the facilitator.

(4) A merger committee formed pursuant to this section shall adhere to the processes and requirements of 16 V.S.A. chapter 11, subchapter 2, as amended by this section.

(A)(i) If a merger committee identifies a school district as necessary that is not a member of the merger committee or that is not a member of the CESA, or both, the merger committee shall work with the applicable facilitator or facilitators to adjust merger committee membership as necessary.

(ii) A school district may join a different merger committee than the one it was assigned to by a facilitator if a majority of the school board members vote to leave the assigned merger committee and join a new merger committee.

(B) Notwithstanding 16 V.S.A. § 706(b) as it applies to study committee budgets and 16 V.S.A. § 707(a) and (b), a merger committee formed pursuant to this section shall be funded through appropriations made by the General Assembly for this purpose; provided, however, that if a merger committee's needs exceed the appropriations provided, it may elect to increase

its budget according to the processes and procedures established in 16 V.S.A. chapter 11.

(C) In addition to the requirements of 16 V.S.A. chapter 11, subchapter 2, a merger committee shall also explore the advisability and feasibility of a contemplated new unified union school district providing for the education of its resident students through local elementary schools, central middle schools, and comprehensive, regional high schools that provide each student with universal access to career technical education.

(D) A merger committee formed pursuant to this section shall prepare a report with its final recommendations as to whether it is advisable or inadvisable to form a new unified union school district. In addition to the report requirements in 16 V.S.A. § 708(c), the final report of each merger committee formed pursuant to this section shall include the following:

(i) the names of the school districts participating in the merger committee;

(ii) an analysis of the strengths and challenges of the current structures of all "necessary" and "advisable" school districts;

(iii) the merger committee's final recommendation as to whether it is advisable or inadvisable to propose the formation of a new unified union school district;

(iv) an analysis of how the final recommendation will enable the merger committee member school districts to, under the foundation formula,

maximize operational efficiencies, promote transparency and accountability, and encourage and support local decisions and actions that provide equal opportunities for an excellent education, all at a cost that parents, voters, and taxpayers value; and

(v) if the decision of the merger committee was not unanimous, an analysis of the minority view of the committee, including an analysis of how any school district participating in the merger committee but not recommended to be part of the new unified union school district will, under the foundation formula:

(I) provide excellent educational opportunities that allow students to achieve or exceed the State's Education Quality Standards;

(II) maximize operational efficiencies that allow the district to meet or exceed the State's District Quality Standards;

(III) provide resident students with a genuine opportunity to participate fully and to benefit from career technical education; and

(IV) provide special education services.

(E) Members of a merger committee that determines it is inadvisable to propose the formation of a new unified union school district may form a study committee or committees and may pursue any union school district formation option available under 16 V.S.A. chapter 11 after the merger committee members vote to dissolve the merger committee formed pursuant to this section.

(F)(i) Each merger committee formed pursuant to this section shall consult with area career technical education (CTE) directors and shall document such consultation and any recommendations made by a CTE director in the merger committee's final report issued pursuant to subdivision (D) of this subdivision (b)(4). The final report shall also include an analysis of how CTE access will be achieved for all students residing within the proposed new unified union school district.

(ii) If a merger committee's member school districts send their resident students to a regional career technical center school district (regional CTE school district) formed pursuant to 16 V.S.A. chapter 37, subchapter 5A, the final report shall include an analysis of whether the applicable regional CTE school district shall dissolve, and the CTE center operated by the regional CTE school district shall be operated by a new unified union school district formed pursuant to this section. The analysis shall include the position of the regional CTE school district.

(5) On or before September 1, 2027, each merger committee shall complete its final report and transmit it, along with proposed articles of agreement, as applicable, to the school board of each school district that the report identifies as either "necessary" or "advisable" if the merger committee determined it was advisable to form a new unified union school district, or to the school board of each school district participating on the merger committee if the merger committee determined it was inadvisable to form a new unified

union school district. The report shall be transmitted to the Secretary of Education and the State Board of Education at the same time. If a merger committee completes its work before September 1, 2027, the committee may transmit its report to the applicable school boards, the Secretary of Education, and the State Board of Education at any time the report is ready for review, subject to the provisions of subsections (c) and (d) of this section.

(6) Facilitators shall monitor the work of the General Assembly related to education transformation and share the most up-to-date fiscal modeling with the merger committees.

(7) The Agency of Education shall make Agency staff available to assist the facilitators by providing technical assistance to the merger committees, as requested.

(8) Throughout the merger committee process, facilitators and members of merger committees shall work together with their assigned school districts to endeavor to prevent any school district with an average daily membership of fewer than 750 students from becoming isolated by being left out of the formation of a new unified union school district.

(c) Secretary review. The Secretary shall review the report and proposed articles of agreement of any merger committee that determines it is advisable to propose the formation of a new unified union school district and submit a recommendation to the State Board. If the Secretary fails to submit the Secretary's recommendation to the State Board within 30 days following the

receipt of the report and proposed articles of agreement or on or before December 1, 2027, whichever date shall occur first, the State Board shall take action pursuant to 16 V.S.A. § 709(c) regardless of whether the Secretary submits a recommendation regarding the proposed unified union school district.

(d) State Board findings. The State Board shall issue the findings required pursuant to 16 V.S.A. § 709(c)(2) on or before December 15, 2027.

(e) Vote to form a unified union school district. Notwithstanding 16 V.S.A. § 708(b)(2)(B) or any other provision of law to the contrary, if a merger committee formed pursuant to this section determines that it is advisable to propose the formation of a new unified union school district, the voters of each school district that is identified as "necessary" or "advisable" shall vote whether to form the proposed unified union school district, in accordance with 16 V.S.A. § 710, on March 7, 2028.

(f) Merger committee status report. On or before February 1, 2027, the lead facilitator, in consultation with the Agency of Education, shall submit a written report to the House Committees on Education and on Ways and Means and the Senate Committees on Education and on Finance and the Agency of Education with information regarding the membership and status of each merger committee formed pursuant to this section.

Sec. 13a. SCHOOL DISTRICT MERGER PROPOSAL; GENERAL ASSEMBLY APPROVAL

(a) As used in this section, "eligible school district" means a school district that has not successfully merged with a neighboring school district on or before July 1, 2028, pursuant to Sec. 13 of this act.

(b) An eligible school district may propose to the General Assembly to merge the school district with a unified union school district by majority vote of the legal voters of the school district present and voting at any annual or special meeting warned for that purpose in accordance with the following procedure:

(1) The board of an eligible school district may propose a plan to merge (a merger proposal) with a unified union school district created pursuant to Sec. 13 of this act, or a unified union school district already in existence on July 1, 2026, upon either a vote of the board of the eligible school district to propose a merger plan or upon a petition to do so by at least five percent of the voters of the eligible school district. An eligible school district shall only propose a plan to merge with a unified union school district that is contiguous to the eligible school district.

(2) A merger proposal shall include an analysis of the following:

(A) the educational advantages and disadvantages likely to result from both the proposed merger of the eligible school district with the unified union district and the eligible school district remaining a stand-alone school district;

(B) the financial advantages and disadvantages under the foundation formula likely to result from both the proposed merger and the eligible school district remaining a stand-alone school district;

(C) the likely operational and financial viability and sustainability of both the eligible school district remaining a stand-alone school district and the unified union district if the merger plan is approved and the eligible district ceases to exist as a stand-alone school district and becomes part of the unified union school district; and

(D) any other advantages and disadvantages of the merger proposal, including any advantages and disadvantages to the students and taxpayers of the region and the State.

(3) Within 90 days following the board of an eligible school district finalizing a merger proposal, the voters of the eligible school district shall vote on whether to approve the proposed plan of merger. The question shall be determined by Australian ballot and ballots shall be mailed to all active voters, as applicable, not later than 43 days before the election.

(4) Within 45 days after the vote held pursuant to this subsection or 15 days after a vote to reconsider the original vote under 17 V.S.A. § 2661, whichever is later, the clerk of the eligible school district shall certify the results of the vote to the Secretary of State, who shall record the certificate and give notice of the vote to the clerk of the unified union school district that the eligible school district proposes to join and to the Secretary of Education.

(c) The Secretary of Education shall deliver copies of the certified voting results and copies of the following documents to the Clerk of the House, the Secretary of the Senate, and the chairs of the committees concerned with the formation of union school districts of both houses of the General Assembly:

(1)(A) if the merger proposal was initiated by the board of the eligible school district, the minutes recorded by the board that detail the origins of the merger proposal;

(B) if the merger proposal was initiated by voter petition, the body of the petition and evidence of the required number of petition signatures;

(2) the board's analysis required pursuant to this subsection;

(3) copies of the warnings, published notices, and minutes for each of the public hearings held to discuss the merger proposal;

(4) copies of the warnings and published notices for the meeting to vote on the merger proposal; and

(5) a copy of the ballot and the results of the vote on the merger proposal.

(d) The merger proposal shall become effective upon affirmative enactment of the proposal, either as proposed or as amended, by the General Assembly.

Sec. 13b. MORATORIUM ON WITHDRAWAL FROM OR DISSOLUTION OF UNION SCHOOL DISTRICT

Notwithstanding any provision of law to the contrary, a town or group of towns shall be prohibited from petitioning to withdraw from a union school

district under the provisions of 16 V.S.A. § 724 or 725, as applicable, through fiscal year 2035.

Sec. 13c. SECRETARY OF STATE REPORT; TOWN MEETING DAY 2028 ELECTION RESOURCES

On or before January 15, 2027, the Secretary of State, in consultation with school district clerks, shall submit a written report to the House Committees on Education, on Government Operations and Military Affairs, and on Ways and Means and the Senate Committees on Education, on Government Operations, and on Finance with recommendations for the funding and resources necessary for school district clerks to oversee the elections to form union school districts held pursuant to Sec. 13 of this act on Town Meeting Day 2028, as well as the resources needed to ensure ballots are mailed to all active voters, as applicable. The report shall also identify foreseen challenges and any recommendations for legislative action necessary to support the work of school district clerks.

Sec. 14. GUIDANCE FOR MERGER COMMITTEE GROUPINGS

Facilitators shall use the school district groupings contained in subdivisions (1)–(20) of this section as guidance when forming merger committees pursuant to Sec. 13 of this act. The facilitators shall include advisory representation from the four regional career technical center school districts (CTE school districts) formed pursuant to the provisions of 16 V.S.A. chapter 37, subchapter 5a on any merger committee whose member school districts are served by the CTE school districts. The advisory members appointed from the

CTE school districts shall be nonvoting members of the merger committee. Facilitators may form merger committees that differ from the guidance contained in this section; provided, however, that a facilitator shall transmit the facilitator's rationale for such choices to the lead facilitator for inclusion in the report required pursuant to Sec. 15 of this act.

(1) Group one: Addison Central School District, Addison Northwest School District, Lincoln School District, and Mount Abraham Unified School District.

(2) Group two: Barstow Unified School District, Ira School District, Mill River Unified Union School District, Otter Valley Unified Union School District, Quarry Valley Unified Union School District, Rutland City School District, Rutland Town School District, and Slate Valley Unified Union School District.

(3) Group three: Mettawee School District, Stratton School District, Taconic and Green Regional School District, Wells Spring Unified Union School District, and Winhall School District.

(4) Group four: Arlington School District, Mount Anthony Union High School District #14, North Bennington Graded School District, Sandgate School District, and Southwest Vermont Union Elementary School District.

(5) Group five: Halifax School District, Readsboro School District, Searsburg School District, Somerset School District, Stamford School District,

Twin Valley Unified School District, Vernon Town School District, and Windham Southeast School District.

(6) Group six: Athens Grafton School District, Bellows Falls Union High School District, Marlboro School District, River Valleys Unified School District, Rockingham School District, West River Modified Union Education District, Westminster School District, and Windham School District.

(7) Group seven: Green Mountain Unified School District, Ludlow-Mount Holly Unified Union School District, and Springfield School District.

(8) Group eight: Hartford School District, Hartland School District, Mount Ascutney School District, Mountain Views School District, Pittsfield School District, and Weathersfield School District.

(9) Group nine: Echo Valley Community School District, First Branch Unified School District, Granville-Hancock Unified District, Orange Southwest Unified Union School District, Rochester-Stockbridge Unified District, Sharon School District, Stafford School District, and White River Unified District.

(10) Group 10: Blue Mountain Union School District, Cabot School District, Caledonia Cooperative School District, Danville School District, Peacham School District, Oxbow Unified Union School District, Thetford Town School District, Twinfield Unified School District, and Waits River Valley Union School District #36.

(11) Group 11: Canaan School District, Essex North Supervisory Union, Kingdom East Unified Union School District, NEK Choice School District, and St. Johnsbury School District.

(12) Group 12: Brighton School District, Charleston School District, Coventry School District, Derby School District, Holland School District, Jay School District, Lake Region Union Elementary-Middle School District, Lake Region Union High School District, Lowell School District, Morgan School District, Newport City School District, Newport Town School District, North Country Union High School District, North Country Union Junior High School Board, Troy School District, and Westfield School District.

(13) Group 13: Mount Mansfield Unified Union School District and Champlain Valley School District.

(14) Group 14: Essex Westford Educational Community Unified Union School District.

(15) Group 15: Cambridge School District, Craftsbury School District, Elmore-Morristown Unified Union School District, Hazen Union School District, Lamoille North Modified Unified Union School District, Mountain View Union Elementary School District, Stannard Town School District, Stowe School District, and Wolcott School District.

(16) Group 16: Enosburgh-Richford Unified Union School District, Northern Mountain Valley Unified Union School District, and Missisquoi Valley School District.

(17) Group 17: Fairfax School District, Fletcher School District, Georgia School District, and Maple Run Unified School District.

(18) Group 18: Burlington School District, South Burlington School District, and Winooski ID.

(19) Group 19: Alburgh School District, Champlain Islands Unified Union School District, Colchester School District, Milton Town School District, and South Hero School District.

(20) Group 20: Barre Unified Union School District, Harwood Unified Union School District, Montpelier Roxbury School District, Paine Mountain School District, and Washington Central Unified Union School District.

Sec. 14a. INTERIM MERGER COMMITTEE REPORTS

(a) On or before January 1, 2028, the lead facilitator employed or contracted by the Vermont Learning Collaborative (VTLC) shall submit a written report to the House and Senate Committees on Education with the final recommendations of each merger committee formed pursuant to Sec. 13 of this act.

(b) On or before January 1, 2028, the Agency of Education, in consultation with the merger committees formed pursuant to this act and the State Board of Education, shall submit a written interim report to the House and Senate Committees on Education with preliminary recommendations for CESA boundary adjustments that take into account the final recommendations of the merger committees formed pursuant to Sec. 13 of this act.

Sec. 15. MERGER COMMITTEE RESULTS AND ANALYSIS;

FACILITATOR REPORT

On or before December 1, 2028, the lead facilitator employed or contracted by the Vermont Learning Collaborative (VTLC) shall submit a written report to the House and Senate Committees on Education with the following:

(1) a determination and identification of any school district that is a bad faith participant in the merger committee process created pursuant to Sec. 13 of this act;

(2) the results of each merger committee overseen by each facilitator employed or contracted by the VTLC; and

(3) information regarding whether, and, if so, how, the following issues impacted or influenced the final outcome for each merger committee overseen by the facilitator, along with recommendations for legislative action needed to remove identified barriers to the formation of new union school districts:

(A) differences in staffing costs and the costs associated with moving from several different collectively bargained agreements to one collectively bargained agreement for applicable staff in the new union school district;

(B) differences in operating structures;

(C) geographic and topographic barriers;

(D) enrollment patterns and projections; and

(E) any other factor the facilitator found to have influenced the final decision of a merger committee.

Sec. 16. CESA BOUNDARIES; AGENCY OF EDUCATION REPORT

On or before December 1, 2028, the Agency of Education, in consultation with the merger committees formed pursuant to this act and the State Board of Education, shall submit a written report to the House and Senate Committees on Education with recommendations for CESA boundary adjustments that take into account the new union school districts formed or proposed to be formed pursuant to this act.

Sec. 16a. ISOLATED SCHOOL DISTRICTS; STATE BOARD OF EDUCATION REPORT

On or before November 1, 2029, the State Board of Education shall submit a written report to the House and Senate Committees on Education with the name of any school district with an average daily membership of fewer than 750 students that has not successfully merged with a neighboring school district by July 1, 2028, pursuant to Sec. 13 of this act and recommendations for whether, and, if so, how, to merge such school districts with neighboring, larger school districts in order to promote financial and operational viability for school district resources and access to excellent educational opportunities for students.

Sec. 17. MERGER COMMITTEE REIMBURSEMENT GRANTS; CESA EXECUTIVE DIRECTOR GRANTS; REPORTS; FUNDING

(a) Merger committee reimbursement grant; appropriation.

(1) The Agency of Education shall pay up to $10,000.00 to a merger committee formed pursuant to Sec. 13 of this act to reimburse participating school districts for legal and other services necessary for the analysis and report required pursuant to 16 V.S.A. § 708(c) and Sec. 13(b)(4)(D) of this act. The merger committee shall forward invoices to the Agency on a quarterly basis. The Agency shall reimburse one-half of the total amount reflected in each set of invoices upon receipt and the remaining one-half upon completion of the final report required pursuant to Sec. 13(b)(4)(D) or (E) of this act, as applicable; provided, however, that no payment shall cause the total amount of funds paid to a merger committee to exceed the $10,000.00 limit.

(2) Of the funds appropriated to the Agency of Education in 2025 Acts and Resolves No. 73, Sec. 32(a)(1), as amended by Sec. C.103 of legislation enacting the budget in fiscal year 2027, $210,000.00 shall be used for the purpose of awarding study committee reimbursement grants to the merger committees formed pursuant to Sec. 13 of this act in accordance with subdivision (1) of this subsection.

(b) Facilitator appropriation; reports. Of the funds appropriated to the Agency of Education in 2025 Acts and Resolves No. 73, Sec. 32(a)(1), as amended by Sec. C.103 of legislation enacting the budget in fiscal year 2027, $442,000.00 shall be granted to the Vermont Learning Collaborative (VTLC) within 45 days following the passage of this act for the purpose of hiring or contracting for seven facilitators and one lead facilitator pursuant to Sec. 13(a)

of this act, as well as for administrative costs associated with contracting for the facilitators. The VTLC may use up to $32,000.00 of the funds appropriated pursuant to this subsection for administrative costs.

(c) CESA executive director grant; appropriation.

(1) From funds appropriated to the Agency of Education for this purpose, the Agency shall award a grant in the amount of $50,000.00 to each CESA created in 16 V.S.A. § 603(a) to be used by the CESA to hire an executive director; provided, however, that the VTLC shall not be eligible for a grant under this subsection.

(2) Of the funds appropriated to the Agency of Education in 2025 Acts and Resolves No. 73, Sec. 32(a)(1), as amended by Sec. C.103 of legislation enacting the budget in fiscal year 2027, $300,000.00 shall be used for the purpose of awarding CESA executive director grants in accordance with subdivision (1) of this subsection

* * * 2025 Acts and Resolves No. 73 * * *

Sec. 18. 2025 Acts and Resolves No. 73, Sec. 70 is amended to read:

Sec. 70. EFFECTIVE DATES

* * *

(d) Sec. 48 (December 1 letter) shall take effect on July 1, ~~2027~~ 2028.

* * *

(f)(1) The ~~following~~ sections enumerated in subdivision (2) of this subsection shall take effect on July 1, ~~2028~~ 2029, provided that the ~~new school~~

~~districts contemplated by this act have assumed responsibility for the education of all resident students and that the expert tasked with developing a cost-factor foundation formula has provided to the General Assembly the report pursuant to Sec. 45a to provide the General Assembly an opportunity to enact legislation in consideration of the report~~ following conditions have been met:

(A) the General Assembly has received the following reports:

(i) the foundation formula report submitted pursuant to Sec. 45a of this act; and

(ii) the facilitator report on the results of the merger committee process submitted pursuant to Sec. 15 of legislation enacted by the General Assembly in 2026 that requires each school board to participate in a merger committee to study the advisability of forming a unified union school district; and

(B) legislation has been enacted that expresses clear legislative intent to satisfy this condition by addressing:

(i) each of the following components of the report submitted pursuant to Sec. 45a of this act: CTE, special education funding, sparsity measures, empirically supported secondary student weighting, and geographic cost differences;

(ii) the implementation of a pre-K funding mechanism; and

(iii) measures for satisfying legacy collective bargaining agreements and capital indebtedness held by school districts.

~~(1)~~(2)(A) In Sec. 27, 16 V.S.A. § 823(a) and (d);

~~(2)~~(B) Sec. 28 (tuition repeals);

~~(3)~~(C) Secs. 34–40, 42, and 43 (transition to cost-factor foundation formula);

~~(4)~~(D) ~~Sec. 45b (educational opportunity payment transition);~~ [Deleted.]

~~(5)~~(E) Secs. 46, 47, 49, and 50 (statewide education tax; supplemental district spending tax); and

~~(6)~~(F) ~~Sec. 46a (supplemental district spending tax; cap; transition);~~ [Deleted.]

~~(7)~~(G) ~~Sec. 48a (tax rate transition);~~ [Deleted.]

~~(8)~~(H) Secs. 51, 52, and 54–56 (property tax credit repeal; creation of homestead exemption);

~~(9)~~(I) ~~Sec. 57 (Education Fund Advisory Committee; review of foundation formula); and~~ [Deleted.]

~~(10)~~(J) ~~Secs. 60 and 61 (property tax classifications).~~ [Deleted.]

(g) In Sec. 27, 16 V.S.A. § 823(b) and (c) shall take effect on ~~July 1, 2028~~ July 1, 2029, provided that the ~~new school districts contemplated by this act have assumed responsibility for the education of all resident students~~ General Assembly receives the facilitator report on the results of the merger committee process submitted pursuant to Sec. 15 of legislation enacted by the General Assembly in 2026 that requires each school board to participate in a merger committee to study the advisability of forming a unified union school district

and that the cost-factor foundation formula report required pursuant to Sec. 45a of this act contains evidence that it costs more to educate students in grades nine through 12 but the General Assembly has failed to enact legislation to add a secondary student weight.

(h) ~~Sec. 62 (regional assessment districts) shall take effect on January 1, 2029.~~ [Deleted.]

Sec. 18a. [Deleted.]

* * * Prekindergarten Education * * *

Sec. 19. PREKINDERGARTEN EDUCATION; FINDINGS

The General Assembly finds that:

(1) despite being colloquially known as the "universal prekindergarten program," not all children three and four years of age in the State have equal access to a prequalified prekindergarten provider;

(2) Vermont ranks second in the country with regard to access to prekindergarten education by children who are four years of age, with 76 percent of eligible children four years of age receiving prekindergarten education, and Vermont is one of two states in which more than 70 percent of children who are four years of age receive prekindergarten services;

(3) only 11 percent of eligible children are enrolled in prekindergarten services in Essex County;

(4) there is considerable geographic disparity in the State with regard to the number of prekindergarten slots available, and as a result, 95 percent of

eligible children in Windsor and Windham Counties and 93 percent of eligible children in Chittenden County have access to a prequalified prekindergarten provider as compared to 55 percent in Franklin County and 61 percent in Grand Isle County; and

(5) while a substantial portion of states provide a full school day of four or more hours of prekindergarten education daily, less than five percent of Vermont's prequalified prekindergarten providers provide a full day of four or more hours of prekindergarten education.

Sec. 20. LEGISLATIVE INTENT

It is the intent of the General Assembly to:

(1) ensure that prekindergarten education is included as an integral part of Vermont's education system, as the right to education is fundamental for the success of Vermont's children in all grades, prekindergarten through grade 12;

(2) determine a locus of responsibility to ensure there is access to prekindergarten education within all school districts;

(3) provide access to licensed teachers in the classroom of both prequalified public and private providers, including access to support and provisional status; and

(4) equalize financial resources for all prequalified providers of prekindergarten education.

Sec. 21. PREKINDERGARTEN EDUCATION FUNDING; REPORTS; APPROPRIATION

(a) Legislative intent. It is the intent of the General Assembly to, in the 2027 legislative session, establish a funding structure for prekindergarten education that:

(1) supports achieving access for every prekindergarten child, as that term is defined in 16 V.S.A. § 829, with equitable payments and equitable educational standards for public and private providers;

(2) ensures the cost of prekindergarten education is included in the full cost of education;

(3) increases access and participation in areas of the State where access or participation is limited; and

(4) continues to support a mixed delivery system.

(b) Data and reports.

(1) The Agency of Education, Department for Children and Families, and Building Bright Futures (BBF) shall establish a system to jointly monitor and evaluate prekindergarten education programs to promote optimal results for children that support the relevant population-level outcomes set forth in 3 V.S.A. § 2311 and to collect data that will inform future decisions. BBF, in consultation with the Agency of Education and the Department for Children and Families, shall be required to report annually to the General Assembly in January.

(2)(A) On or before December 1, 2026, BBF, in consultation with the Agency of Education and the Department for Children and Families, shall

submit a written report to the House Committees on Education, on Human Services, and on Ways and Means and the Senate Committees on Education, on Health and Welfare, and on Finance with the following information:

(i) the status of BBF's work under the federal Preschool Development Grant and data collection;

(ii) the initial or updated data findings, including prekindergarten student demographics and number of hours by prekindergarten program by district;

(iii) outstanding questions or gaps in data; and

(iv) recommendations for legislative action and other considerations.

(B) BBF shall also provide an update on the progress of its work under the federal Preschool Development Grant to the Joint Fiscal Committee on or before October 1, 2026.

(3)(A) The Joint Fiscal Office shall contract with a contractor with expertise in Vermont's education funding system to conduct an updated cost of care analysis to account for the provision of prekindergarten education within Vermont's education finance system. The contractor shall utilize the results of recent cost modeling studies, including the Vermont Early Care and Education Financing Study conducted pursuant to 2021 Acts and Resolves No. 45, Sec. 14; the 2026 Vermont Cost Modeling Report issued by First Children's Finance; and the statewide tuition rate for prekindergarten education, and

collaborate with the Child Development Division, Agency of Education, and BBF to ensure necessary data and appropriate factors are included in financial modeling. This study shall provide estimates for the current full cost of providing prekindergarten education for children three, four, and five years of age, not yet eligible to enroll in kindergarten.

(B) The sum of $75,000.00 is appropriated to the Joint Fiscal Office from the General Fund in fiscal year 2027 to hire a contractor to make recommendations in accordance with subdivision (A) of this subdivision (b)(3).

(4) The Joint Fiscal Office shall provide the General Assembly with considerations on or before December 15, 2026, regarding different funding mechanisms that may be used to distribute funds for education costs within the new financing formula, including grants, inclusion within the Education Opportunity Payment, and different forms of categorical aid.

Sec. 21a. 16 V.S.A. § 829 is amended to read:

§ 829. PREKINDERGARTEN EDUCATION

* * *

(d) Tuition, budgets, and average daily membership.

* * *

(5) As part of the data reporting process required pursuant to subsection 4010(c) of this title, a district of residence shall also report annually to the Agency of Education the number of hours of prekindergarten education

received by each prekindergarten child for whom it has provided prekindergarten education or on whose behalf it has paid tuition pursuant to this section.

(e) Rules. The Secretary of Education and the Commissioner for Children and Families shall jointly develop and agree to rules and present them to the State Board for adoption under 3 V.S.A. chapter 25 as follows:

* * *

(10) To establish a system by which the Agency of Education ~~and~~, Department for Children and Families, and Building Bright Futures shall jointly monitor and evaluate prekindergarten education programs to promote optimal results for children that support the relevant population-level outcomes set forth in 3 V.S.A. § 2311 and to collect data that will inform future decisions. The Agency and Department shall be required to report annually to the General Assembly in January. At a minimum, the system shall monitor and evaluate:

* * *

* * * Data Collection * * *

Sec. 22. 16 V.S.A. § 4010(c) is amended to read:

(c) Reporting on weighting categories to the Agency of Education. Each school district shall annually report to the Agency of Education by a date established by the Agency the information needed in order for the Agency to compute the weighting categories under subsection (b) of this section for that

district, for all resident students in prekindergarten through grade 12. In order to fulfill this obligation, a school district that pays public tuition on behalf of a resident student (sending district) to a public school in another school district, an approved independent school, ~~or~~ an out-of-state school, or a prequalified private prekindergarten education provider (each a receiving school) ~~may request the receiving school to collect this information on the sending district's resident student, and if requested, the receiving school shall provide this information to the sending district in a timely manner~~ shall require each resident student in prekindergarten through grade 12 on whose behalf the district pays tuition to complete a form or forms developed by the Agency of Education in order to obtain the information needed in order for the Agency to compute the weighting categories under subsection (b) of this section for all students residing in that district, including students that are educated by a receiving school. The form shall be included with any residency verification forms and requests for public tuition funding forms required by a school district.

* * * Special Education Funding * * *

Sec. 23. SPECIAL EDUCATION FUNDING SAFEGUARDS; LEGISLATIVE INTENT

(a) Maintenance of effort. It is the intent of the General Assembly to ensure that Vermont complies with federal maintenance of effort requirements in any education funding reform. Nothing in 2025 Acts and Resolves No. 73

(Act 73), nor the implementation of Act 73, shall be construed to permit a reduction in State or local funding for special education and related services in a manner that would violate the maintenance of effort requirements of the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400–1485.

(b) Separate and supplemental funding structure. It is the intent of the General Assembly that the State shall maintain an education funding structure in which:

(1) general education is funded through a formula-based mechanism established by law; and

(2) special education is funded through a supplemental reimbursement, weighted student count, or grant model that reflects eligible special education costs and preserves compliance with federal maintenance of effort requirements.

(c) Protection of educational rights. It is the intent of the General Assembly that implementation of Act 73 or any future education funding reform shall not limit the right of students with disabilities to a Free Appropriate Public Education (FAPE), including access to individualized services in the least restrictive environment as required by federal and State law.

(d) Proportional effects. A school district shall not implement programmatic reductions, staffing changes, or budgetary actions that

disproportionately affect students with disabilities or impair the district's ability to meet its obligations to provide FAPE.

(e) Impact analysis. School districts shall assess and document the impact of significant programming changes on students with disabilities, in accordance with guidance issued by the Agency of Education.

(f) Guidance. The Agency of Education shall issue guidance to ensure school districts implement Act 73 in a manner consistent with this section and with federal special education requirements. The Agency shall also issue guidance regarding the assessment and documentation requirements of subsection (e) of this section.

* * * Tuition * * *

Sec. 24. 16 V.S.A. § 828 is amended to read:

§ 828. TUITION TO APPROVED SCHOOLS; AGE; APPEAL

* * *

(e) A school eligible to receive tuition pursuant to this section shall be prohibited from requiring tuition from a student attending the school, according to the provisions of this chapter, above the amount of tuition paid by a sending school district pursuant to section 823 of this chapter.

Sec. 24a. SCHOOL FEES; REPORT

On or before January 1, 2027, the Agency of Education shall submit a written report to the House Committees on Education and on Ways and Means and the Senate Committees on Education and on Finance with the following:

(1) information regarding the fees charged by public schools for both tuitioned students and resident students;

(2) information regarding fees charged by approved independent schools that are eligible to receive public tuition to students attending the school on public tuition; and

(3) recommendations for any guardrails necessary on a school's ability to charge fees to a publicly funded student under the foundation formula.

* * * Union School District Study Committee Budgets * * *

Sec. 25. 16 V.S.A. § 707 is amended to read:

§ 707. APPROVAL OF STUDY BUDGET; APPOINTMENT OF STUDY COMMITTEE; PARTICIPATION

(a) Proposed budget exceeding ~~$50,000.00~~ $500,000.00.

(1) If the proposed budget established in section 706 of this chapter exceeds ~~$50,000.00~~ $500,000.00, then subject to the provisions of that section the board of each potentially participating school district shall warn the district's voters to meet at an annual or special school district meeting to vote whether to appropriate funds necessary to support the district's financial share of a study committee's costs. The meeting in each school district shall be warned for the same date. The warning in each school district shall contain an identical article in substantially the following form:

"Shall the school district of _____ appropriate funds necessary to support the school district's financial share of a

study to determine the advisability of forming a union school district with some or all of the following school districts:

_____,

_____, and

_____? It is estimated that the

_____ school district's share, if all of the identified school districts vote to participate, will be

$_____. The total proposed budget, to be shared by all participating school districts is

$_____."

(2) If the vote in subdivision (1) of this subsection is in the affirmative in two or more school districts, then the boards of the affirming school districts shall appoint a study committee consisting of the number of persons determined pursuant to section 706 (proposed study committee budget and membership) of this chapter. At least one current board member from each participating school district shall be appointed to the study committee. The board of a school district appointing more than one person to the study committee may appoint residents of the school district who are not members of the board to any of the remaining seats.

(3) The sums expended for study purposes under this section shall be considered part of the approved cost of any project in which the union school district, if created, participates pursuant to chapter 123 of this title.

(b) Proposed budget not exceeding ~~$50,000.00~~ $500,000.00.

(1) If the proposed budget established in section 706 of this chapter does not exceed ~~$50,000.00~~ $500,000.00, then the boards of the participating school districts shall appoint a study committee consisting of the number of persons determined under that section. At least one current board member from each participating school district shall be appointed to the study committee. The board of a school district appointing more than one person to the study committee may appoint residents of the school district who are not members of the board to any of the remaining seats.

(2) The sums expended for study purposes under this section shall be considered part of the approved cost of any project in which the union school district, if created, participates pursuant to chapter 123 of this title.

(c) Additional costs.

(1) If the voters approve a budget that exceeds ~~$50,000.00~~ $500,000.00 but the study committee later determines that its budget is likely to exceed the projected, voter-approved amount, then the boards of all participating school districts shall obtain voter approval for the amounts exceeding the previously approved budget in the manner set forth in subdivision (a)(1) of this section before the study committee obligates or expends sums in excess of the initial voter-approved amount.

(2) If a proposed budget does not exceed ~~$50,000.00~~ $500,000.00 at the time the school boards appoint members to the study committee, but the study

committee later determines that its total budget is likely to exceed ~~$50,000.00~~ $500,000.00, then the boards of all participating school districts shall obtain voter approval for the amounts exceeding ~~$50,000.00~~ $500,000.00 in the manner set forth in subdivision (a)(1) of this section before the study committee obligates or expends funds in excess of ~~$50,000.00~~ $500,000.00.

(d) Grants. Costs to be paid by State, federal, or private grants shall not be included when calculating whether a study committee's budget or proposed budget exceeds ~~$50,000.00~~ $500,000.00.

* * *

* * * Rulemaking, Forms, and Reports * * *

Sec. 26. SMALL AND SPARSE SCHOOLS; STATE BOARD OF EDUCATION; EDUCATION QUALITY STANDARDS; RULEMAKING

The State Board of Education shall, unless extended by the Legislative Committee on Administrative Rules, adopt updates to Agency of Education, State Board Rule 2000 Education Quality Standards (CVR 22-000-003) to establish criteria for identifying schools as small by necessity or sparse by necessity, or both, pursuant to 3 V.S.A. § 843 on or before March 31, 2027. Such rules shall be consistent with the work of the Small and Sparse School Committee of the State Board of Education and the recommendations of the Committee dated December 17, 2025.

Sec. 27. INTRADISTRICT BUDGETING; AGENCY OF EDUCATION; DISTRICT QUALITY STANDARDS; RULEMAKING

The Agency of Education shall, unless extended by the Legislative Committee on Administrative Rules, adopt updates to the district quality standards contained in Agency of Education, District Quality Standards (CVR 22-000-039) to establish criteria for intradistrict budgeting under the foundation formula, pursuant to 3 V.S.A. § 843 on or before June 1, 2028. The criteria shall provide guidelines for intradistrict budgeting that ensure resources are allocated across schools within each district in a way that supports the State's goal that all Vermont children will be afforded opportunities and excellent education that are substantially equal in quality and enable them to achieve or exceed the education quality standards approved by the State Board of Education.

Sec. 27a. 2024 Acts and Resolves No. 183, Sec. 7 is amended to read:

Sec. 7. RESERVE FUND ACCOUNT STANDARDS; DISTRICT QUALITY STANDARDS; RULEMAKING

On or before ~~January 1, 2025~~ March 31, 2027, the Agency of Education, in collaboration with the Vermont Association of School Business Officials, the Vermont Superintendents Association, and the Vermont School Boards Association, shall ~~initiate~~ complete rulemaking pursuant to 3 V.S.A. chapter 25 to update the District Quality Standards rules contained in Agency of Education, District Quality Standards (CVR 23-020), to include recommended

reserve fund account standards. ~~Prior to initiating rulemaking, the Agency shall consult with local school officials.~~ The Agency shall specifically adopt rules to:

(1) prescribe minimum and maximum balance levels for a reserve fund, taking into consideration revenue predictability and expenditure volatility, exposure to significant one-time expenses, and impact on credit ratings;

(2) specify acceptable conditions that warrant use of the reserve fund and the period within which funds may be used;

(3) establish best practices for replenishing a depleted reserve fund, including the period over which the reserve fund should be replenished;

(4) define appropriate accounting terms to facilitate data consistency and improve data quality across the State; and

(5) identify conditions that may justify deviation from any broadly applicable standards adopted pursuant to this section.

Sec. 27b. SCHOOL TRANSPORTATION GRANTS; REPORT

On or before December 1, 2026, the Agency of Education shall submit a written report to the House Committees on Education, on Transportation, and on Ways and Means and the Senate Committees on Education, on Transportation, and on Finance regarding school transportation. School districts shall comply with requests from the Agency to assist data collections necessary to complete the reporting requirements in this section.

(1) The report shall include information on the following:

(A) the current landscape of education transportation for each school district, including:

(i) the grades operated by the school district;

(ii) the grades for which the school district provides transportation;

(iii) whether the vehicles used to provide students with transportation are owned or leased by the school district;

(iv) whether the school district relies on public transportation to provide education transportation to its resident students and, if so, associated costs borne by all parties;

(v) the method by which resident students arrive to and leave from each school a resident student attends, regardless of whether it is a school operated by the school district or a receiving school not operated by the school district, such as whether students rely on school-district-provided transportation, receiving-school-provided transportation, or transportation provided or arranged by a resident family, as well as whether there is any district reimbursement to resident families for privately incurred expenses related to student transportation; and

(vi) bus driver pay and benefits; and

(B) the aggregate cost of the current education transportation system, on a per-school-district basis, including:

(i) the total transportation grant award from the State;

(ii) the total local funds spent on transportation;

(iii) per-mile expenditures for transportation to and from career technical education programming;

(iv) transportation costs associated with the requirements of the McKinney-Vento Homeless Assistance Act, 42 U.S.C. § 11431–11435;

(v) transportation costs associated with extraordinary special education expenditures; and

(vi) transportation costs associated with individualized education programs.

(2) The report shall also include recommendations regarding:

(A) the geographic radius around a school within which a school district shall not be required to provide transportation, for both urban and rural schools;

(B) definitions for the terms "distant students" and "safe walking routes";

(C) how regionalized transportation services may work under a cooperative educational service area (CESA) model, including with a CESA serving as the fiscal agent for contracts, as well as information regarding the availability of transportation vendors in the CESA regions created in this act;

(D) how cocurricular and afterschool travel could be included in a district's transportation services and what consistent standards should be proposed for such services statewide;

(E) whether a weighted sparsity categorical grant or a per-mile reimbursement model would be more beneficial to districts or CESAs under a foundation formula, and what the approximate difference in cost would be as compared to the current funding system;

(F) legislative updates to 16 V.S.A. § 4016 (reimbursement for transportation expenditures) and any related rules; and

(G) how to ensure a student who attends a career technical education (CTE) center other than the student's assigned regional CTE center, due to enrollment constraints, program availability, or some other barrier, has access to transportation to the same extent as students attending an assigned CTE center as provided pursuant to 16 V.S.A. § 1541a(a)(2), and the costs associated with any such recommendations.

Sec. 27c. STUDENT PROFILE FORM

On or before September 1, 2026, the Agency of Education, in consultation with school business officials, shall develop a student profile form to be used by school districts to collect the information necessary in order for the Agency to compute the weighting categories under 16 V.S.A. § 4010(b) for students in prekindergarten through grade 12 on whose behalf a school district pays tuition. The student profile form shall be fully accessible to all Vermont families both in paper form and electronically.

Sec. 27d. LENGTH OF SCHOOL DAY; RULEMAKING

The State Board of Education shall, unless extended by the Legislative Committee on Administrative Rules, adopt updates to Agency of Education, 2300 Length of School Day and Year—Specific Program Requirements for Public Schools (CVR 22-000-005) to update the criteria for the length of a school day for each grade, prekindergarten through grade 12, consistent with the definition of school day contained in 16 V.S.A. § 11(41), pursuant to 3 V.S.A. § 843 on or before March 31, 2027.

* * * Small and Sparse Schools * * *

Sec. 28. REPEAL

2025 Acts and Resolves No. 73, Sec. 37 (16 V.S.A. § 4019) is repealed.

Sec. 29. 16 V.S.A. § 4019 is added to read:

§ 4019. SMALL SCHOOLS; SPARSE SCHOOLS; SUPPORT GRANTS

(a) Definitions. As used in this section:

(1) "Average grade size" means the quotient resulting from dividing a school's two-year average enrollment by the number of grades above prekindergarten operated by the school, rounded downward.

(2) "Enrollment" means the number of students in kindergarten through grade 12 who are enrolled in a school operated by the school district on October 1. A student shall be counted as one whether the student is enrolled as a full-time or part-time student.

(3) "Small school" means a public school that:

(A) has an average grade size of fewer than 12 students; and

(B) has been determined by the Agency of Education, on an annual basis, to be "small by necessity" under standards consistent with State Board of Education rule.

(4) "Sparse area" means a city, town, or incorporated village where the number of persons per square mile residing within the land area of the geographic boundaries of the city, town, or incorporated village as of July 1 of the year of determination is fewer than 55 persons.

(5) "Sparse school" means a public school that:

(A) is within a sparse area; and

(B) has been determined by the Agency of Education, on an annual basis, to be "sparse by necessity" under standards consistent with State Board of Education rule.

(6) "Two-year average enrollment" means the average enrollment of the two most recently completed school years.

(b) Small schools support grant. Annually, the Secretary shall pay a small schools support grant to each school district for each small school operated by the school district in an amount determined by multiplying the two-year average enrollment in the small school by $3,157.00.

(c) Sparse schools support grant. Annually, the Secretary shall pay a sparse schools support grant to each school district for each sparse school operated by

the school district in an amount determined by multiplying the two-year average enrollment in the sparse school by $1,954.00.

(d) Inflationary adjustment. Each dollar amount under subsections (b) and (c) of this section shall be adjusted for inflation annually on or before November 15 by the Secretary. As used in this subsection, "adjusted for inflation" means adjusting the dollar amount by the National Income and Product Accounts (NIPA) implicit price deflator for state and local government consumption expenditures and gross investment published by the U.S. Department of Commerce, Bureau of Economic Analysis, from fiscal year 2025 through the fiscal year for which the amount is being determined, and rounding upward to the nearest whole dollar amount.

* * * Class Size Minimums * * *

Sec. 29a. 2025 Acts and Resolves No. 73, Sec. 7 is amended to read:

Sec. 7. FAILURE TO COMPLY WITH EDUCATION QUALITY STANDARDS; STATE BOARD ACTION

(a) Notwithstanding 16 V.S.A. § 165(b)(4) and (5) and any other provision of law to the contrary, the State Board shall be prohibited from ordering school district consolidation or school consolidation if a school fails to comply with class size minimum education quality standards and the resulting consolidation would result in school construction costs in excess of the applicable district's capital reserve account until the General Assembly establishes new school

district boundaries and takes further action regarding the consequences for failure to meet education quality standards.

(b) Notwithstanding 16 V.S.A. § 165(a)(9)(C) and (b), a school's failure to comply with the class size minimum requirements contained in 16 V.S.A. § 165(a)(9) shall not count towards the three consecutive school years of noncompliance that enables the Secretary to recommend action to the State Board until the State Board adopts updates to the Education Quality Standards rule 2000 series, Agency of Education, Education Quality Standards (22-000-003) to reflect the addition of class size minimums to the education quality standards, or July 1, 2027, whichever date shall come first.

Sec. 29b. 16 V.S.A. § 828 is amended to read:

§ 828. TUITION TO APPROVED SCHOOLS; AGE; APPEAL

(a) A school district shall not pay the tuition of a student except to:

(1) a public school located in Vermont;

(2) an approved independent school that:

* * *

(E) complies with the minimum class size requirements contained in subdivision ~~165(a)(9)~~ 165(a)(9)(A) of this title and State Board rule; provided, however, that if a school is unable to comply with the class size minimum standards due to geographic isolation or a school has developed an implementation plan to meet the class size minimum requirements, the school

may ask the State Board to grant it a waiver from this subdivision (E), which decision shall be final;

* * *

* * * Definitions * * *

Sec. 29c. 16 V.S.A. § 11 is amended to read:

§ 11. CLASSIFICATIONS AND DEFINITIONS

(a) As used in this title, unless the context otherwise clearly requires:

* * *

(36) "Average class size" means the total number of students enrolled across all classes included in a grade band or content area, as applicable, divided by the total number of individual classes contained in a grade band or content area, as applicable, calculated separately for each school and each grade band or content area, as specified in subdivision 165(a)(9) of this title; provided, however, that the following shall not be included in the determination of average class size:

(A) prekindergarten, kindergarten, career and technical education, flexible pathways, terminal courses, advanced placement courses, courses that require specialized equipment, and driver's education classes;

(B) small group services for the purpose of providing special education, supplemental or targeted academic intervention, or English learner instruction; and

(C) specialized or targeted academic opportunities.

(37) "Class" means a group of students, taught by a single teacher or team of teachers, organized for instruction in specific subjects or grade levels, for a defined period during the regular school day. Each course section shall be counted as a separate class. A class with more than one teacher of record shall be counted as a single class.

(38) "Content area" means a grouping of courses aligned to a single educator endorsement area as defined by the Vermont Standards Board for Professional Educators.

(39) "Full-time equivalent class" means the proportion of instructional time relative to a full school year.

(40) "School" means a public or independent educational institution with assigned staff, including teachers and administrators, that serves students within a dedicated building and that is identified by a unique state school identification number assigned by the National Center for Education Statistics.

(41) "School day" means the hours between the latest time at which a student may arrive at school and not be considered late and the time a student is dismissed from school, on a student attendance day.

(42) "Student" means a pupil enrolled in and assigned to a school as of October 1.

(43) "Teacher of record" means the educator primarily responsible for delivering instruction, assessing student learning, and assigning grades for a class, as designated in a school district's student information system.

* * *

Sec. 29d. DEFINITION RULEMAKING; STATE BOARD OF EDUCATION

The State Board of Education shall adopt rules pursuant to 3 V.S.A. chapter 25 that establish definitions for the terms contained in 16 V.S.A. § 11(a)(36)–(43). The Board may adopt rules pursuant to this section with definitions for the terms that differ from the definitions contained in statute.

* * * Prospective Repeals * * *

Sec. 29e. PROSPECTIVE REPEALS

(a) 16 V.S.A. § 11(a)(36)–(43) are repealed on the July 1 following the effective date of rules adopted pursuant to Sec. 29d of this act.

(b) 16 V.S.A. § 828(e) shall be repealed on July 1, 2029, if the cost-factor foundation formula report required pursuant to 2025 Acts and Resolves No. 73, Sec. 45a contains evidence that it costs more to educate students in grades nine through 12 but the General Assembly has failed to enact legislation to add a secondary student weight.

* * * Regional Assessment Districts * * *

Sec. 30. 32 V.S.A. chapter 121, subchapter 1A is added to read:

Subchapter 1A. Regional Assessment Districts

§ 3415. LEGISLATIVE INTENT

It is the intent of the General Assembly in adopting this subchapter to create regional assessment districts so that:

(1) properties on grand lists are regularly reappraised;

(2) property data collection is consistent and standardized across the State; and

(3) property valuation is conducted by trained and certified individuals and firms.

§ 3416. REGIONAL ASSESSMENT DISTRICTS; ESTABLISHMENT

(a) Member municipalities of a regional assessment district shall fully reappraise their grand lists every six years pursuant to subsection 3417(b) of this subchapter. Member municipalities may contract jointly with one or more third parties to conduct the reappraisals.

(b) For the first full reappraisal conducted simultaneously by member municipalities as part of a regional assessment district, each municipality may, at its discretion, conduct a reappraisal jointly with one or more other member municipalities. For all subsequent simultaneous full reappraisals by member municipalities as part of a regional assessment district, as determined pursuant to subsection 3417(c) of this subchapter, a municipality shall conduct a reappraisal jointly with one or more other member municipalities.

§ 3417. STANDARD GUIDELINES; PROCEDURES; RULEMAKING

(a) The Director of Property Valuation and Review shall establish standard guidelines and procedures, and may adopt rules, for regional assessment districts, including:

(1) guidelines for contracting with third parties to conduct or assist with reappraisals, including standard reappraisal contract terms;

(2) standards for the collection and recordation of parcel data;

(3) requirements relating to information technology, including standards for data software contracts and computer-assisted mass appraisal systems; and

(4) standardized practices for a full reappraisal, including cases in which physical inspections are unnecessary and how technology is to be utilized.

(b) The Director of Property Valuation and Review shall establish a schedule for each regional assessment district to fully reappraise every six years. The Director, at the Director's discretion, may alter the reappraisal schedule for a regional assessment district or for one or more of a regional assessment district's member municipalities. If a municipality or a regional assessment district fails to reappraise on the schedule established by the Director under this subsection, the State may withhold funds from the municipality until the Director certifies that the municipality or regional assessment district has complied with this subsection.

(c) The Director shall determine when the first simultaneous full reappraisal has been completed by the member municipalities of each regional assessment district.

§ 3418. REGIONAL ASSESSMENT DISTRICT APPEALS BOARD; ESTABLISHMENT

(a) There are hereby established regional assessment district appeals boards for each regional assessment district established pursuant to section 3416 of this subchapter. A board shall hear appeals of valuations within its regional assessment district. The Division of Property Valuation and Review shall provide training and technical assistance to the board. Other staffing and funding for a board shall be provided by its member municipalities.

(b) All municipalities within the jurisdiction of a board shall be considered municipal members of the board. A board shall contain at least one representative appointed from each member municipality and representatives shall be appointed for a term of three years by the legislative body of such municipality. A municipality may appoint one board member per 1,000 parcels in the municipality, rounded up to the nearest 1,000 parcels. All board members may be compensated and reimbursed by their respective municipalities for necessary and reasonable expenses.

(c) A board shall elect an executive board of five board members to facilitate meetings and oversee operations. The executive board shall have a chair, a vice chair, a secretary, and any other position deemed necessary by a majority vote of the executive board.

§ 3419. APPEALS TO REGIONAL ASSESSMENT DISTRICT APPEALS BOARD

(a) Within 30 days following the date of notice, a person aggrieved by the final valuation decision of an assessing official may appeal in writing to the

district's regional assessment district appeals board. An appeal of a valuation decision conducted pursuant to section 3416 of this subchapter that is erroneously made to a municipality shall be considered timely if it would have been timely if made to the regional assessment district. A municipality shall forward any such erroneously filed appeal to the board within 14 days.

(1) The board shall schedule meetings to hear and determine appeals made under this subsection not later than 30 days after the last date allowed for notice of appeal. Notice of the time and place of the hearing shall be given by posting a warning in three or more public places in each municipality in the district's jurisdiction and by mailing a copy of such warning to the legislative bodies of such municipalities and to all appellants.

(2) Hearings shall be conducted before a panel of three board members. When conducting a hearing under this subsection, the board shall issue a written determination addressing all questions and objections heard. A written determination shall only be issued if approved by a majority of those members present and voting. Unless waived by both parties, the property subject to appeal shall be inspected internally and externally by the three board panelists and an inspection report shall be issued within 30 days following the hearing on appeal and before a final determination is issued.

(A) The appellant shall be provided notice of the inspection and the appeal shall be deemed withdrawn if the appellant refuses to allow an inspection under this subdivision (2).

(B) During a declared state of emergency under 20 V.S.A. chapter 1, a board working within a municipality affected by an all-hazards event shall not be required to physically inspect any property that is the subject of an appeal. If the appellant requests in writing that the property be inspected for purposes of the appeal, the board shall conduct the inspection through electronic means. If the appellant does not facilitate the inspection through electronic means, the appeal shall be deemed withdrawn. As used in this subdivision (B), "electronic means" means the transmittal of video or photographic evidence by the appellant at the direction of the staff conducting the inspection.

(3) The board shall, within 15 days following the time of the inspection report, issue the written determination and shall file it with the clerk of the municipality in which the underlying property is located. At the same time, the board shall send a copy of the determination by certified mail to the appellant. The grand list shall be amended pursuant to the written determination.

(4) Notwithstanding any provision of law to the contrary, if the board does not substantially comply with the requirements of this subsection, and if the appeal is not withdrawn by filing written notice of withdrawal with the board, or deemed withdrawn as provided in subdivision (2) of this subsection, the grand list value of the property subject to appeal shall be set at a value that will produce a tax liability equal to the tax liability for the preceding year.

(b) Not more than two board members shall be panelists for a hearing involving a property located in the municipality for which the members are representatives.

(c) This section shall not be construed to prevent or alter the process for taxpayers to bring and resolve grievances to a municipal assessing official under section 4111 of this title.

(d) Notwithstanding subsection (a) of this section, appeals of valuations conducted by the Division of Property Valuation and Review pursuant to sections 3602a, 3602b, 3602c, and 3621 of this title shall be made directly to the Commissioner or Superior Court pursuant to section 3420 of this subchapter.

§ 3420. APPEALS TO COMMISSIONER OR TO SUPERIOR COURT

(a) A taxpayer or the legislative body of a municipality aggrieved by a written determination of a regional assessment district appeals board under section 3419 of this chapter, or a taxpayer aggrieved by a valuation and bypassed a board decision under subsection 3419(d) of this subchapter, may appeal to either the Commissioner of Taxes or the Superior Court of the county in which the property is located. The appeal to the Superior Court shall be heard without a jury. For an appeal from the board, the appeal shall be commenced by filing a notice of appeal pursuant to Rule 74 of the Vermont Rules of Civil Procedure within 30 days after entry of the decision of the board. For an appeal that bypassed the board, the appeal may be commenced

by filing a notice of appeal pursuant to Rule 74 of the Vermont Rules of Civil Procedure within 30 days following the date of notice of a final valuation decision of an assessing official. The date of mailing of notice of the board's determination to the taxpayer shall be deemed the date of entry of the board's determination. The board shall transmit a copy of the notice to the Commissioner or the Superior Court and shall forward the notice to the applicable municipal clerk, who shall record or attach a copy of the notice in the grand list book. The entry fee for an appeal to the Commissioner is $70.00; provided, however, that the Commissioner may waive, reduce, or refund the entry fee in cases of hardship or to join appeals regarding the same parcel. If, in the opinion of the Commissioner, an appeal under this subsection involves a complex or unique property or valuation that would be best adjudicated by the Superior Court, the Commissioner may decline to hear the appeal and shall forward the appeal to the Superior Court of the county in which the property is located, where it shall be heard. An appeal forwarded by the Commissioner under this subsection shall be considered timely filed in the Superior Court if it was timely appealed to the Commissioner.

(b) On or before the last day on which appeals may be taken from the determination of the regional assessment district appeals board, an agent designated by the legislative body of the municipality, in the name of the municipality, on written application of one or more taxpayers of the municipality whose combined grand list represents at least three percent of the

grand list of the municipality for the preceding year, shall appeal to the Superior Court from any action of the regional assessment district board of appeal not involving appeals of the applying taxpayers. However, the agent designated by the legislative body shall, in any event, have at least six business days after receipt of such taxpayers' application for appeal in which to take the appeal, and the date for the taking of such appeal shall accordingly be extended, if necessary, until the six business days shall have elapsed. The $70.00 entry fee shall be paid by the applicants with respect to each individual property thus being appealed that is separately listed in the grand list. Fees collected under subsection (a) of this section or under this subsection shall be credited to a special fund established and managed pursuant to chapter 7, subchapter 5 of this title and shall be available to the Commissioner of Taxes to offset the costs of providing those services.

(c) When a taxpayer, a legislative body of the municipality, or an agent designated by the legislative body of the municipality claims that an appeal to the Commissioner is in any manner defective or was not lawfully taken, on or before 30 days after mailing of the notice of receipt of the appeal by the Director, the taxpayer, agent, or legislative body of the municipality shall file objections in writing with the Commissioner and furnish the appellant or appellant's attorney with a copy of the objections. When the taxpayer, agent, or legislative body so requests, the Commissioner shall thereupon fix a time and place for hearing the objections and shall notify all parties thereof, by mail

or otherwise. Upon hearing or otherwise, the Commissioner shall pass upon the objections and make such order in relation thereto as is required by law. The order shall be recorded or attached in the municipal clerk's office in the book wherein the appeal is recorded.

(d) On application to the Commissioner, an appellant may request leave to withdraw the appellant's appeal at any time before it is heard. When an appeal is withdrawn, the Commissioner shall certify the withdrawal to the clerk of the municipality in which the underlying property is located, and the clerk shall record the certificate of withdrawal of the appeal. At the same time, the Commissioner shall notify the applicable regional assessment district board of appeal. The appraisal from which the appeal was taken shall then become a part of the appraisal or grand list of the taxpayer.

(e) When an appeal to the Commissioner is not withdrawn or forwarded by the Commissioner to the Superior Court pursuant to subsection (a) of this section, the Commissioner shall conduct a hearing in accordance with 3 V.S.A. chapter 25.

(f) The Commissioner or court shall proceed de novo on all appeals and determine the correct valuation of the property as promptly as practicable and determine a homestead and a housesite value if a homestead has been declared with respect to the property for the year in which the appeal is taken. The Commissioner or court shall take into account the requirements of law as to

valuation and the provisions of Chapter I, Article 9 of the Vermont Constitution and the 14th Amendment to the U.S. Constitution.

(1) If the Commissioner or court finds that the listed value of the property subject to appeal does not correspond to the listed value of comparable properties within the municipality, the Commissioner or court shall set the property in the list at a corresponding value. The findings and determinations of the Commissioner shall be made in writing and shall be available to the appellant.

(2) If the appeal is taken to the Commissioner, the Commissioner may order an inspection of the property prior to making a determination. If one of the parties requests an inspection, the Commissioner shall order an inspection of the property prior to making a determination. Within 10 days following the appeal being filed with the Commissioner, the Commissioner shall notify the property owner in writing of the Commissioner's option to request an inspection under this section.

(3) During a declared state of emergency under 20 V.S.A. chapter 1, the Commissioner shall not be required to have any property subject to appeal be physically inspected. If the appellant requests in writing that the property be inspected for purposes of the appeal, the Commissioner shall conduct the inspection through electronic means. If the appellant does not facilitate the inspection through electronic means, then the appeal shall be deemed withdrawn. As used in this subdivision, "electronic means" means the

transmittal of video or photographic evidence by the appellant at the direction of the person conducting the inspection.

(g) The Commissioner or clerk of the court shall forward by certified mail one copy of the determination to the taxpayer, one copy to the applicable regional assessment district board of appeal, and one copy to the town clerk, who shall record the same in the book in which the appeal was recorded under subsection (a) of this section. The appraisal so fixed by the Commissioner or court shall become the basis for the grand list of the taxpayer for the year in which the appeal is taken and, if the appraisal relates to real property, for the next two ensuing years, except that if the real property is enrolled in the use value appraisal program under chapter 124 of this title, the value of enrolled land, prior to its being equalized, shall be the per-acre value set annually by the Current Use Advisory Board multiplied by the number of acres enrolled. The appraisal, however, may be changed in the ensuing two years if the taxpayer's property is materially altered, changed, or damaged or if the regional assessment district of the municipality in which the property is located has undergone a full reappraisal.

Sec. 31. 32 V.S.A. § 4041a is amended to read:

§ 4041a. REAPPRAISAL

* * *

(b) ~~If the Director of Property Valuation and Review determines that a municipality's education grand list has a coefficient of dispersion greater than~~

~~20 or that a municipality has not timely reappraised pursuant to subsection (d) of this section, the municipality shall reappraise its education grand list properties. If the Director orders a reappraisal, the Director shall send the municipality written notice of the decision. The municipality shall be given 30 days to contest the finding under procedural rules adopted by the Director or to develop a compliance plan, or both. If the Director accepts a proposed compliance plan submitted by the municipality, the Director shall not order commencement of the reappraisal until the municipality has had one year to carry out that plan.~~ [Repealed.]

(c) ~~If a municipality fails to submit an acceptable plan or fails to carry out the plan, pursuant to subsection (b) of this section, the State shall withhold the education, transportation, and other funds from the municipality until the Director certifies that the town has carried out that plan.~~ [Repealed.]

(d) ~~Each municipality shall commence a full reappraisal not later than six years after the commencement of the municipality's most recent full reappraisal unless a longer period of time is approved by the Director.~~ [Repealed.]

(e) ~~The Director shall adopt rules necessary for administration of this section.~~ [Repealed.]

Sec. 32. 32 V.S.A. § 5405 is amended to read:

§ 5405. DETERMINATION OF EQUALIZED EDUCATION PROPERTY TAX GRAND LIST AND COEFFICIENT OF DISPERSION

(a)(1) Annually, on or before April 1, the Commissioner shall determine the equalized education property tax grand list and coefficient of dispersion for each municipality in the State; provided, however, that for purposes of equalizing grand lists pursuant to this section, the equalized education property tax grand list of a municipality that establishes a tax increment financing district shall include the fair market value of the property in the district and not the original taxable value of the property, and further provided that the unified towns and gores of Essex County may be treated as one municipality for the purpose of determining an equalized education property grand list and a coefficient of dispersion, if the Director determines that all such entities have a uniform appraisal schedule and uniform appraisal practices.

(2) All municipalities within a regional assessment district shall be treated as a single entity for purposes of the equalization process under this section, provided at least one simultaneous full reappraisal has been completed by the member municipalities of the regional assessment district as determined by the Director under subsection 3417(c) of this title.

* * *

Sec. 33. 32 V.S.A. § 3602c is added to read:

§ 3602c. VALUATIONS; PUBLIC UTILITIES

(a) On or before May 1 of each year, the Division of Property Valuation and Review of the Department of Taxes shall furnish the listers in each town or

city with the valuation of all taxable property of any public utility situated therein as reported by such utility to the Division.

(b) Each public utility shall furnish to the Division on or before March 31 of each year a sworn inventory of all its taxable property in such form as will show the valuation of its property in each town, city, or other municipality.

(c) The Division shall prescribe the form of such report and the officer or officers who shall make oath thereto.

(d) The valuations furnished under this section shall be considered along with any other information as may reasonably be required by listers in determining and fixing the valuations of property for the purposes of property taxation. The Division may require that each municipality use certain valuations furnished under this section. The valuations provided by the Division for property used for the transmission and distribution of electricity shall be used by the listers as the valuations of that property for purposes of property taxation.

Sec. 34. REPEALS

(a) 2025 Acts and Resolves No. 73, Secs. 62 (regional assessment districts) and 63 (transition provisions) are repealed.

(b) 32 V.S.A. chapter 131 (appeals) is repealed.

Sec. 35. 32 V.S.A. § 4041a is amended to read:

§ 4041a. REAPPRAISAL

(a)(1) A municipality shall be paid $8.50 per grand list parcel per year from the General Fund to be used only for ~~reappraisal and costs related to reappraisal of its grand list properties and for~~ maintenance of the grand list.

(2) During the year in which a municipality is scheduled to fully reappraise pursuant to subsection 3417(b) of this title, a municipality may notify the Commissioner in writing that it is prepared to commence the full appraisal. Within 30 days, the Commissioner shall estimate the cost of the municipality's full reappraisal and transfer to the municipality the lesser of two-thirds of the estimated cost or $66.00 per grand list parcel in the municipality.

* * *

* * * Tax Sales * * *

Sec. 36. 32 V.S.A. § 5252(b) is amended to read:

(b)(1) If the warrant and levy for delinquent taxes has been recorded pursuant to subsection (a) of this section, the municipality in which the real estate lies may secure the property against illegal activity and potential fire hazards after giving the mortgagee or lien holder of record written notice at least 10 days prior to such action.

* * *

(3) Notwithstanding subsection (a) of this section, the collector of taxes may extend a warrant on land pursuant to subsection (a) of this section when an amount less than $1,500.00 is owed, provided the parcel has no dwelling

capable of habitation on a year-round basis and the parcel was not declared as part of a homestead pursuant to section 5410 of this title.

* * * Conforming Changes; Repeal of 32 V.S.A. Chapter 131 * * *

Sec. 37. 24 V.S.A. § 3616(d) is amended to read:

(d) Where one of the bases of a rent, rate, or charge is the appraised value and the premises to be appraised are tax exempt, the board may cause the listers to appraise the property, including State property, for the purpose of determining the rates, rents, or charges. The right of appeal from the appraisal shall be the same as provided in 32 V.S.A. ~~chapter 131~~ § 3419. The Commissioner of Finance and Management is authorized to issue warrants for rates, rents, or charges against State property and transmit to the State Treasurer who shall draw a voucher in payment of the rates, rents, or charges. No charge so established and no tax levied under the provisions of section 3615 of this title shall be considered to be a part of any tax authorized to be assessed by the legislative body of any municipality for general purposes but shall be in addition to any such tax so authorized to be assessed.

Sec. 38. 24 App. V.S.A. ch. 3, § 92 is amended to read:

§ 92. BOARD OF TAX APPEALS TO HEAR APPEALS; DEADLINE FOR HEARINGS; MANNER OF CONDUCTING~~; POSSIBLE BOARD OF CIVIL AUTHORITY REVIEW~~

(a) The Board of Tax Appeals shall meet, hear, and determine all appeals in the manner set forth in this section, notwithstanding 32 V.S.A. § ~~4404~~ 3419.

All such appeals shall be heard and determined ~~no~~ not later than December 31 of that year. Hearings and inspections of the property shall be conducted by the entire panel as described in this section.

(b)(1) The City Assessor shall have the right to request and the Board shall have the right to issue a subpoena for all records of the taxpayer that are material to a determination of the appeal.

(2) Such records shall be regarded as confidential, shall not be further distributed, and shall be utilized only for the purpose of deciding the appeal~~:~~, provided that no subpoena shall issue unless and until a taxpayer has appealed to the Board of Tax Appeals.

(3) If the taxpayer fails to provide requested records in response to a subpoena properly issued hereunder or refuses to allow an inspection of ~~his or her~~ the taxpayer's property, the appeal shall be deemed withdrawn or dismissed and no further appeal shall be available to such taxpayer.

(c) The Board shall hear and decide appeals by three member hearing panels, the membership of such panels to be rotated on a periodic basis. All three members must be present and voting, and at least two of the three members of the hearing panel must join in the decision in order for it to be valid.

(d) Either a taxpayer or the City Assessor aggrieved by the decision of the Board of Tax Appeals may file an appeal of a decision of the Board of Tax Appeals directly with the ~~Director of the Division of Property Valuation and~~

~~Review of the Vermont Department~~ Commissioner of Taxes or the Superior Court pursuant to 32 V.S.A. § ~~4461~~ 3420 within 30 days ~~of~~ after the mailing of the Board of Tax Appeals' decision to the taxpayer.

(e) The decision of the Board of Tax Appeals, if not further appealed, shall become the basis for the grand list of the taxpayer for the year in question plus the next two years unless new information of a material nature about the property is discovered, the property is materially changed, or the City undertakes a rolling or complete reevaluation of real estate that includes the property in question.

Sec. 39. 24 App. V.S.A. ch. 3, § 330 is amended to read:

§ 330. BOARD OF TAX APPEALS

A Board of Tax Appeals, constituted in the manner set forth in section 91 of this charter, is created. The Board shall have the same duties and proceed in the same manner to hear and determine tax appeals as a ~~board of civil authority under 32 V.S.A. chapter 131, subchapter 1~~ regional assessment district appeals board under 32 V.S.A. § 3419 except as otherwise provided in this charter. Appeals from decisions of the Board of Tax Appeals ~~or from the Board of Civil Authority as referenced in section 92 of this charter~~ shall be controlled by 32 V.S.A. ~~chapter 131, subchapter 2~~ chapter 121, subchapter 1A, except that the City Assessor may appeal subject to the approval of the City Board of Finance. The Board shall organize each year by the election of a Chair, Vice-Chair, and Clerk. The manner of removal of Board members and filling of

vacancies shall be as provided in sections 129 and 130 of this charter and the Board members shall, except as otherwise herein expressly provided, be subject to all other provisions of this charter relating to public officers.

Sec. 40. 24 App. V.S.A. ch. 103, § 510(d) is amended to read:

(d) In the case of any property used for both residential and nonresidential purposes within the District as of April 1, the Board of Listers (Board) shall adjust the listed value for the purposes of determining the District tax under this section to exclude the value of that portion of the property used for residential purposes. The Board shall determine the adjusted grand list value of the business portion of the property and give notice of the same as provided under 32 V.S.A. ~~chapter 131~~ § 3419. Any property owner may file a grievance with the Board and appeal the decision of the Board as provided for under 32 V.S.A. ~~chapter 131~~ § 3419; however, the filing of an appeal of the determination of the Board and pendency of the appeal shall not vacate the lien on the property assessed, and the District taxes must be paid and continue to be paid as they become due.

Sec. 41. 24 App. V.S.A. ch. 151, § 507(d) is amended to read:

(d) In the case of any property used for both residential and nonresidential purposes within the District as of April 1, the Department of Assessment shall adjust the listed value for the purposes of determining the District tax under this section to exclude the value of that portion of the property used for residential purposes. The Department of Assessment shall determine the

adjusted grand list value of the business portion of the property and give notice of the same as provided under 32 V.S.A. ~~chapter 131~~ § 3419. Any property owner may file a grievance with the Board and appeal the decision of the Board as provided for under 32 V.S.A. ~~chapter 131~~ § 3419; however, the filing of an appeal of the determination of the Board and pendency of the appeal shall not vacate the lien on the property assessed, and the District taxes must be paid and continue to be paid as they become due.

Sec. 42. 24 App. V.S.A. ch. 151, § 707 is amended to read:

§ 707. APPEALS

A person aggrieved by the final decision of the Department of Assessment under the provisions of section 706 of this charter may appeal in writing under the provisions of 32 V.S.A. ~~chapter 131~~ § 3419.

Sec. 43. 32 V.S.A. § 3613 is amended to read:

§ 3613. APPEAL

The State of Vermont shall have the same right to appeal from the appraisal of the listers and assessors and from the decision of the ~~Board of Civil Authority~~ regional assessment district appeals board as is given to any interested individual as provided by ~~chapter 131~~ section 3419 of this title.

Sec. 44. 32 V.S.A. § 3757(c) is amended to read:

(c) For the purposes of the land use change tax, the determination of the fair market value of the land shall be made by the local assessing officials in accordance with the provisions of subsection (b) of this section and divided by

the municipality's most recent common level of appraisal as determined by the Director. The determination shall be made within 30 days after the Director notifies the local assessing officials of the date that the owner has petitioned for withdrawal from use value appraisal or that the Director or local assessing official has determined that development has occurred. The local assessing officials shall notify the Director and the owner of their determination, and the provisions for appeal relating to property tax assessments in chapter ~~131~~ 121, subchapter 1A of this title shall apply.

Sec. 45. 32 V.S.A. § 3758(d) is amended to read:

(d) Any owner who is aggrieved by a decision of the Department of Forests, Parks and Recreation concerning the filing of an adverse inspection report, a denial of approval of a management plan, or a certification to the Director with respect to land for which a wastewater permit is issued may appeal to the Commissioner of Forests, Parks and Recreation within 60 days ~~of~~ following the filing of the adverse inspection report, the decision to deny approval, or the certification to the Director. An appeal of this decision of the Commissioner may be taken to the Superior Court in the same manner and under the same procedures as an appeal from a decision of a ~~Board of Civil Authority~~ regional assessment district appeals board, as set forth in ~~chapter 131, subchapter 2~~ section 3420 of this title.

Sec. 46. 32 V.S.A. § 3760(a)(2) is amended to read:

(2) The Director of Property Valuation and Review shall determine the amount of the available funds under this section to be paid to each municipality, and a municipality may appeal the Director's decision in the same manner and under the same procedures as an appeal from a decision of a ~~Board of Civil Authority~~ regional assessment district appeals board, as set forth in ~~chapter 131, subchapter 2~~ section 3420 of this title.

Sec. 47. 32 V.S.A. § 3846(d) is amended to read:

(d) Whenever the assessing officials deny in whole or in part any application for classification as farmland or ~~forest land~~ forestland or grant a different classification than that applied for, or fix an erroneous use value appraisal for eligible land, the aggrieved owner may appeal the decision in accordance with the provisions set forth in ~~chapter 131~~ section 3419 of this title. The appeal shall be heard in the same manner and under the same procedures as other appeals relating to real property appraisals and taxation.

Sec. 48. 32 V.S.A. § 4006 is amended to read:

§ 4006. FAILURE TO RETURN INVENTORY

Failure of a taxpayer to make and return a signed, sworn to, or affirmed inventory within 45 days after the mailing of such inventory by the town listers or assessors shall bar the taxpayer from any statutory appeal under this chapter or chapter ~~131~~ 121, subchapter 1A of this title, unless such failure is due to factors beyond the taxpayer's control. In addition, a taxpayer who fails to

submit an inventory within the time and in the form prescribed may be fined not more than $100.00 for each violation.

Sec. 49. 32 V.S.A. § 5136(b) is amended to read:

(b) Whenever a municipality votes to collect interest on overdue taxes pursuant to this section, interest in like amount shall be paid by the municipality to any person making any overpayment of taxes occurring as a result of a redetermination of the grand list of the taxpayer on appeal provided by chapter ~~131~~ 121, subchapter 1A of this title.

Sec. 50. 32 V.S.A. § 5409(3)(B) is amended to read:

(B) Persons aggrieved by decisions of the listers or assessors may appeal in the manner provided for property tax appeals in chapter ~~131~~ 121, subchapter 1A of this title, and the Commissioner of Taxes shall have all the powers described in chapter 133 of this title.

Sec. 51. 32 V.S.A. § 5410(j) is amended to read:

(j) A taxpayer may appeal a determination of domicile for purposes of a homestead declaration or an assessment of fraud penalty under this section to the Commissioner in the same manner as an appeal under chapter 151 of this title. A taxpayer may appeal an assessment of any other penalty under this section to the listers within 14 days after the date of mailing of notice of the penalty, and from the listers to the ~~board of civil authority~~ regional assessment district appeals board, and ~~thereafter~~ to the courts or Commissioner, in the same manner as an appraisal appeal under chapter ~~131~~ 121, subchapter 1A of

this title. The legislative body of a municipality shall have authority in cases of hardship to abate all or any portion of a penalty appealable to the listers under this section and any tax, penalty, and interest arising out of a corrected property classification under this section, and shall state in detail in writing the reasons for its grant or denial of the requested abatement. The legislative body may delegate this abatement authority to the board of civil authority or the board of abatement for the municipality. Requests for abatement shall be made to the municipal treasurer or other person designated to collect current taxes, and that person shall forward all requests, with that person's recommendation, to the body authorized to grant or deny abatement.

Sec. 52. 32 V.S.A. § 5412 is amended to read:

§ 5412. REDUCTION OF LISTED VALUE AND RECALCULATION OF EDUCATION TAX LIABILITY

(a)(1) If a listed value is reduced as the result of an appeal or court action made pursuant to section ~~4461~~ 3420 of this title, a municipality may submit a request for the Director of Property Valuation and Review to recalculate its education property tax liability for the education grand list value lost due to a determination, declaratory judgment, or settlement. The Director shall recalculate the municipality's education property tax liability for each year at issue, in accord with the reduced valuation, provided that:

(A) The reduction in valuation is the result of an appeal under chapter ~~131~~ 121, subchapter 1A of this title to the ~~Director of Property~~

~~Valuation and Review~~ Commissioner or to a court, with no further appeal available with regard to that valuation, or any judicial decision with no further right of appeal, or a settlement of either an appeal or court action if the Director determines that the settlement value is the fair market value of the parcel. The Director may waive the requirement of continuing an appeal or court action until there is no further right of appeal if the Director concludes that the value determined by an adjudicated decision is a reasonable representation of the fair market value of the parcel.

(B) The municipality submits the request on or before January 15 for a request involving an appeal or court action resolved within the previous calendar year.

(C) [Repealed.]

(D) The Director determines that the municipality's actions were consistent with best practices published by the Property Valuation and Review in consultation with the Vermont Assessors and Listers Association. The municipality shall have the burden of showing that its actions were consistent with the Director's best practices.

(2) A determination of the Director made under subdivision (1) of this subsection may be appealed within 30 days by an aggrieved municipality to the Commissioner for a hearing to be held in accordance with 3 V.S.A. §§ 809–813. The Commissioner's determination may be further appealed to Superior Court, which shall review the Commissioner's determination using the record

that was before the Commissioner. The Commissioner's determination may only be overturned for abuse of discretion.

(3) Upon the Director's request, a municipality submitting a request under subdivision (1) of this subsection shall include a copy of the agreement, determination, or final order, and any other documentation necessary to show the existence of these conditions.

(b) To the extent that the municipality has paid that liability, the Director shall allow a credit for any reduction in education tax liability against the next ensuing year's education tax liability.

(c) If a listed value is increased as the result of an appeal under chapter ~~131~~ 121, subchapter 1A of this title or court action, whether adjudicated or settled, and the Director determines that the settlement value is the fair market value of the parcel with no further appeal available with regard to that valuation, the Director shall recalculate the municipality's education property tax for each year at issue, in accord with the increased valuation, and shall assess the municipality for the additional tax at the same time the Director assesses the municipality's education tax liability for the next ensuing year, unless the resulting assessment would be less than $300.00. Payment under this section shall be due with the municipality's education tax liability for the next ensuing year.

* * *

* * * Regional Assessment District Transition * * *

Sec. 53. TRANSITION; ANNUAL PROGRESS REPORT

On or before every January 15 from January 15, 2028, to January 15, 2031, the Commissioner of Taxes shall submit a report to the House Committee on Ways and Means and the Senate Committee on Finance relating to the progress made in preparing for the implementation of regional assessment districts pursuant to this act.

Sec. 54. REGIONAL ASSESSMENT DISTRICT BOUNDARIES

(a) The Commissioner of Taxes shall identify and submit proposed geographic boundaries for regional assessment districts that are aligned with school district boundaries and have a minimum of 10,000 parcels to the House Committees on Government Operations and Military Affairs and on Ways and Means and to the Senate Committees on Finance and on Government Operations.

(b) Notwithstanding subsection (a) of this section, the Commissioner may, at the Commissioner's discretion, identify a regional assessment district boundary that includes more than one school district or identify more than one regional assessment district boundary within one school district.

(c) It is the intent of the General Assembly to enact regional assessment district boundaries based on the Commissioner's geographic boundaries proposed under this section.

Sec. 55. [Deleted.]

* * * Valuation of Certain Property in a Limited Equity Cooperative * * *

Sec. 56. [Deleted.]

Sec. 57. 32 V.S.A. § 4152 is amended to read:

§ 4152. CONTENTS

(a) When completed, the grand list of a town shall be in such form as the Director prescribes and shall contain such information as the Director prescribes, including:

* * *

(10) A separate column listing the number of dwelling units, as defined pursuant to subdivision 4152a(c)(2) of this title.

* * *

Sec. 58. 32 V.S.A. § 4152a is added to read:

§ 4152a. PROPERTY TAX CLASSIFICATIONS

(a) Establishment. Each parcel of real estate shall be classified as one or more of the classifications listed under subsection (b) of this section and based on information and guidance provided by the Commissioner of Taxes under this section and rules adopted pursuant section 5410 of this title.

(b) Classifications. A parcel shall be assigned one or more of the following general classes:

(1) homestead;

(2) nonhomestead nonresidential; and

(3) nonhomestead residential.

(c) Definitions. As used in this section:

(1) "Commissioner" means the Commissioner of Taxes.

(2) "Dwelling unit" means a building or part of a building, including a single-family home, a unit within a multifamily building, an apartment, a condominium, or other similar property or structure containing a separate means of ingress and egress that:

(A) is designed or intended to be used for occupancy by one or more persons in a household, including providing living facilities for sleeping, cooking, and sanitary needs; and

(B) is fit for year-round habitation as determined by the Commissioner.

(3) "Homestead" has the same meaning as in subdivision 5401(7) of this title and means a parcel, or portion of a parcel, declared as a homestead on or before October 15 in accordance with section 5410 of this title for the current year.

(4)(A) "Long-term rental" means:

(i) a dwelling unit for which rent is paid for the right of occupancy for periods of at least 30 days;

(ii) a dwelling unit with combined rental periods in the current calendar year that total at least six calendar months, which need not be consecutive; and

(iii) the Commissioner determines there is a bona fide landlord-tenant relationship between the parties. To make this determination, the Commissioner may consider whether the landlord and tenant are related parties, whether the landlord charges the tenant fair market rent, whether the landlord is an entity with a business purpose other than the avoidance of tax, and any other factor the Commissioner deems relevant.

(B) "Long-term rental" also means a dwelling unit used by an employer to house the employer's employees for at least six calendar months, which need not be consecutive, in the current calendar year. As used in this section, "employee" means an individual who is reported by an employer for purposes of complying with Vermont unemployment compensation law pursuant to 21 V.S.A. chapter 17 or a farm employee as defined by 9 V.S.A. § 4469a(a)(1), without regard for whether the farm employee is reported pursuant to 21 V.S.A. chapter 17.

(5) "Nonhomestead nonresidential" means a parcel, or portion of a parcel, that does not qualify as "homestead" or "nonhomestead residential" under this section.

(6) "Nonhomestead residential" means a parcel, or portion of a parcel, with a dwelling unit that is not:

(A) a homestead;

(B) rented out as a long-term rental;

(C) a mobile home, as defined under 10 V.S.A. § 6201(1), but not including other types of manufactured homes; or

(D) part of a lodging establishment licensed under 18 V.S.A. chapter 85, subchapter 2.

(d) Mixed-use parcels. A parcel with two or more portions qualifying as different classifications shall be classified proportionally as follows:

(1) Buildings shall be classified proportionally based on the percentage of finished floor space used. Improvements and structures on a nonhomestead residential parcel shall be classified as nonhomestead residential unless used for a business purpose.

(2) Underlying land, including improvements or fixtures that lack floor space, shall be classified proportionally based on the same percentage as the finished floor space of the buildings.

(3) Notwithstanding any provision of this subsection to the contrary, the entire parcel of land surrounding a homestead shall be classified as homestead in accordance with subdivision 5401(7) of this title, including any improvements or structures considered part of a homestead under subdivision 5401(7)(F) of this title.

(4) If a portion of floor space is used for more than one purpose, the use for which the floor space is most often used shall be considered the primary use and the floor space shall be dedicated to that use for purposes of tax

classification, except as provided for a homestead under subdivision 5401(7) of this title.

(e) Forms. The Commissioner shall amend existing forms, and publish new forms, as needed to gather the necessary attestations and declarations required under this section.

(f) Use value appraisal. Nothing in this section shall be construed to alter the tax treatment or enrollment eligibility of property as it relates to use value appraisal under chapter 124 of this title.

Sec. 58a. RECOMMENDATIONS; TAX CLASSIFICATIONS APPEALS

On or before December 15, 2027, the Department of Taxes shall submit recommended legislative language to the House Committee on Ways and Means and the Senate Committee on Finance establishing the process for an aggrieved taxpayer to appeal a local or State determination affecting the tax classification of the taxpayer's property under 32 V.S.A. § 4152a, as established by this act.

Sec. 59. 32 V.S.A. § 5410 is amended to read:

§ 5410. DECLARATION OF HOMESTEAD; DWELLING USE ATTESTATION

* * *

(g) If the property identified in a declaration under subsection (b) of this section is not the taxpayer's homestead ~~or if the owner of a homestead fails to declare a homestead as required under this section~~, the Commissioner shall

notify the municipality, and the municipality shall issue a corrected tax bill that may, as determined by the governing body of the municipality, include a penalty of up to ~~three~~ five percent of the education tax on the property. ~~However, if the property incorrectly declared as a homestead is located in a municipality that has a lower homestead tax rate than the nonhomestead tax rate or if an undeclared homestead is located in a municipality that has a lower nonhomestead tax rate than the homestead tax rate, then the governing body of the municipality may include a penalty of up to eight percent of the education tax liability on the property.~~ If the Commissioner determines that the declaration or failure to declare was with fraudulent intent, then the ~~municipality~~ Commissioner shall assess the taxpayer a penalty in an amount equal to 100 percent of the education tax on the property, plus any interest and late-payment fee or commission that may be due. Any penalty imposed under this section by a municipality and any additional property tax interest and late-payment fee or commission shall be assessed and collected by the municipality in the same manner as a property tax under chapter 133 of this title. Notwithstanding section 4772 of this title, issuance of a corrected bill issued under this section does not extend the time for payment of the original bill nor relieve the taxpayer of any interest or penalties associated with the original bill. If the owner of a homestead fails to declare a homestead as required under this section, the Commissioner shall notify the municipality, and the municipality shall issue a corrected tax bill. If the corrected bill is less than the original bill

and there are also no unpaid current year taxes, interest, or penalties and no past year delinquent taxes or penalties and interest charges, any overpayment shall be reflected on the corrected tax bill and refunded to the taxpayer.

* * *

(i) An owner filing a new or corrected declaration or dwelling use attestation or rescinding an erroneous declaration or dwelling use attestation after October 15 shall not be entitled to a refund resulting from the correct property classification, and any additional property tax and interest that would result from the correct classification shall not be assessed as tax and interest, but shall instead constitute an additional penalty to be assessed and collected in the same manner as penalties under subsection (g) of this section. Any change in property classification under this subsection shall not be entered on the grand list.

(j) A taxpayer may appeal a determination of domicile for purposes of a homestead declaration or an assessment of fraud penalty under this section to the Commissioner in the same manner as an appeal under chapter 151 of this title. A taxpayer may appeal an assessment of any other penalty under this section to the listers within 14 days after the date of mailing of notice of the penalty, and from the listers to the board of civil authority, and thereafter to the courts, in the same manner as an appraisal appeal under chapter 131 of this title. The legislative body of a municipality shall have authority in cases of hardship to abate all or any portion of a penalty appealable to the listers under

this section and any tax, penalty, and interest arising out of a corrected property classification under this section, and shall state in detail in writing the reasons for its grant or denial of the requested abatement. The legislative body may delegate this abatement authority to the board of civil authority or the board of abatement for the municipality. Requests for abatement shall be made to the municipal treasurer or other person designated to collect current taxes, and that person shall forward all requests, with that person's recommendation, to the body authorized to grant or deny abatement.

(k) A municipality may retain any penalties and interest assessed and collected in accord with this section.

(l) "Hardship" under this section means an owner's inability to pay as certified by the Commissioner of Taxes, in the Commissioner's discretion, or means an owner filing an incorrect, or failing to file a correct, homestead declaration or dwelling use attestation due to one or more of the following:

(1) full-time active military duty of the declarant outside the State;

(2) serious illness or disability of the declarant;

(3) serious illness, disability, or death of an immediate family member of the declarant; and

(4) fire, flood, or other disaster.

(m)(1) Annually, on or before the due date for filing the Vermont income tax return, without extension, each owner of a property with a dwelling unit, as defined under subdivision 4152a(c)(2) of this title, that is not declared as a

homestead pursuant to this section, may file a dwelling use attestation describing how the dwelling unit will be used in the current year for purposes of assigning a tax classification under section 4152a of this title. Properties with a dwelling unit for which no homestead declaration or dwelling use attestation have been filed shall be assigned the tax classification with the highest statewide education tax rate multiplier under section 5402(a) of this title. The Commissioner may collect any additional information through the attestation as required to administer the classification of properties pursuant to section 4152a of this title.

(2) If the Commissioner determines that a filed dwelling use attestation contains errors or omissions but does not find that the filing was made with fraudulent intent, the Commissioner shall notify the municipality, and the municipality shall issue a corrected tax bill that may, as determined by the governing body of the municipality, include a penalty of up to five percent of the education tax on the property. Any penalty imposed under this subdivision and any additional property tax interest and late-payment fee or commission shall be assessed and collected by the municipality in the same manner as a property tax under chapter 133 of this title. The municipality assessing and collecting any fee, interest, or commission under this subdivision shall retain it to pay for municipal services.

(3) If the Commissioner determines that a filed dwelling use attestation contains errors or omissions and further finds that the filing was made with

fraudulent intent, then the Commissioner shall assess the taxpayer a penalty in an amount equal to 100 percent of the education tax on the property, plus any interest and late-payment fee that may be due. The Commissioner shall further notify the municipality, and the municipality shall issue a corrected tax bill. Any penalty imposed under this subdivision and any additional property tax interest and late-payment fee shall be assessed and collected by the Commissioner.

Sec. 60. PROPERTY TAX CLASSIFICATIONS; TRANSITION; DATA COLLECTION

For calendar year 2028, the Commissioner of Taxes shall amend and create forms so that taxpayers report information on the use of their property for such property to be classified as homestead, nonhomestead residential, nonhomestead nonresidential, or a proportional classification of those uses. The information collected, and classifications determined, shall align with the definitions and requirements of this act. The Commissioner shall use the information to determine and assign a tax classification for every grand list parcel, and on or before October 1, 2028, the Commissioner shall provide that information to the Joint Fiscal Office.

Sec. 61. REPEALS

2025 Acts and Resolves No. 73, Secs. 60 (grand list contents), 61 (property tax classifications), 61a (transition; data collection), 61c (rate multipliers; intent), and 61d (prospective repeal) are repealed.

Sec. 62. TAX CLASSIFICATIONS; RATE MULTIPLIERS; INTENT

It is the intent of the General Assembly that the creation of a tax classification system, and the specific tax classifications to be used by that system, will be reevaluated at the same time as any further amendment of the tax rate multipliers created under 32 V.S.A. § 6066(a) as amended by 2025 Acts and Resolves No. 73.

Sec. 63. PROSPECTIVE REPEALS

In order to ensure the successful implementation of education finance reform as set forth in this act, in the absence of legislative action on or before July 1, 2029, that creates a new tax rate multiplier to be used in a tax classification system, Secs. 58, 59, and 64 of this act are repealed on July 1, 2029.

Sec. 64. 32 V.S.A. § 5401 is amended to read:

§ 5401. DEFINITIONS

As used in this chapter:

* * *

(7) "Homestead":

(A) "Homestead" means the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile or owned and fully leased on April 1, provided the property is not leased for more than 182 days out of the calendar year or, for

purposes of the renter credit under subsection 6066(b) of this title, is rented and occupied by a resident individual as the individual's domicile.

(B) The parcel of land surrounding the dwelling shall be determined without regard to any road that intersects the land. If the parcel of land surrounding the dwelling is owned by a cooperative housing corporation incorporated under 11 V.S.A. chapter 14 or owned by a nonprofit land conservation corporation or community land trust with exempt status under 26 ~~U.S.C~~ U.S.C. § 501(c)(3), the homestead includes a pro rata part of the land upon which the dwelling is built, as determined by the cooperative corporation, nonprofit corporation, or land trust.

(C) A homestead may consist of a part of a multidwelling or multipurpose building, including cooperative property occupied as a permanent residence by a member of a cooperative housing corporation incorporated under 11 V.S.A. chapter 14. A mobile home may constitute a principal dwelling for purposes of this chapter.

(D) A dwelling owned by a trust may qualify as a homestead if it meets the requirements of subsection 6062(e) of this title.

(E)(i) A homestead also includes a dwelling on the homestead parcel owned by a farmer as defined under section 3752 of this title and occupied as the permanent residence by a parent, sibling, child, or grandchild of the farmer or by a shareholder, partner, or member of the farmer-owner, provided that the shareholder, partner, or member owns more than 50 percent of the farmer-

owner, including attribution of stock ownership of a parent, sibling, child, or grandchild.

(ii) A homestead further includes the principal dwelling of a widow or widower, provided the dwelling is owned by the estate of the deceased spouse and it is reasonably likely that the dwelling will pass to the widow or widower by law or valid will when the estate is settled.

(F) A homestead also includes any other improvement or structure on the homestead parcel that is not used for business purposes, including a nonprincipal dwelling used exclusively by the owner for domestic purposes as part of the homestead on the same parcel. A homestead does not include that portion of a principal dwelling used for business purposes if the portion used for business purposes includes more than 25 percent of the floor space of the building.

(G) For purposes of homestead declaration and application of the homestead property tax rate, "homestead" also means a residence that was the homestead of the decedent at the date of death and, from the date of death through the next April 1, is held by the estate of the decedent and not rented.

(H) A homestead does not include any portion of a dwelling that is rented, and a dwelling is not a homestead for any portion of the year in which it is rented.

(I) A homestead also includes any dwelling that is used as a homestead without regard for whether it is fit for year-round habitation.

* * *

* * * State Aid for School Construction * * *

Sec. 65. SCHOOL CONSTRUCTION; FINDINGS; INTENT

(a) The General Assembly finds that:

(1) Much of Vermont's school facilities portfolio is at or near the end of its useful life and will require substantial investment to address deferred maintenance and other necessary updates. The school facilities assessments conducted pursuant to 2021 Acts and Resolves No. 72 identified over $6,000,000,000.00 in total needs over a 21-year period, with an average annual need of $300,000,000.00 just to achieve replacement in kind. These needs have only grown since their estimation in 2023.

(2) Under Vermont's current education finance system, school construction expenditures are paid from the Education Fund and apply pressure to property taxes. While non–property tax revenues support a share of Education Fund expenditures, property tax revenues make up the bulk of the Education Fund and are expected to make up an even larger share as Education Fund expenditures outpace growth in non–property tax revenues.

(3) Although school construction decision making is controlled at the local level, the costs of that decision making are spread across all property taxpayers in Vermont. A school district's decision to bond for a school construction project increases both the district's homestead property tax rate and the property tax rates of school districts across Vermont.

(4) Vermont's school budgeting process asks school districts and property taxpayers to weigh operating expenditures against capital expenditures within the same budgetary constraints. So long as both costs are borne by the property tax, school districts are disincentivized from taking on school construction projects, and certain communities in Vermont may struggle to support even necessary school construction expenditures.

(5) The foundation formula created in 2025 Acts and Resolves No. 73 did not provide funding for additional capital investment in school facilities. Unless additional revenue sources are utilized or an alternative financing model is identified, new school construction projects will continue to be funded from the Education Fund and will continue to apply pressure to property taxpayers across Vermont.

(b) It is the intent of the General Assembly to:

(1) create greater scale, increase the efficiency of the delivery of education services, and encourage the efficient use of funds by prioritizing school construction projects that align with the creation of the new school governance structures expressed in this act;

(2) address inequities in education funding across the State and remove disincentives to the construction of necessary and educationally appropriate school facilities by offering State aid in the form or forms best suited to a school district's local context and needs;

(3) recognize the urgency and opportunity offered by Vermont's education transformation as expressed in this act and 2025 Acts and Resolves No. 73 by identifying alternative models for funding school construction;

(4) in the short term, catalyze the State Aid for School Construction Program by providing State aid in the form of up to an additional $50,000,000.00 annually in State bonding capacity to support the construction or renovation of school facilities that support the consolidation of school governance structures and improve access to educational opportunities for public school students;

(5) in the long term, provide State aid in the form of a debt service subsidy to school districts pursuing school construction projects that align with the goals of the State Aid for School Construction Program;

(6) throughout Vermont's education transformation, provide State aid through multiple funding streams until the burden on property taxpayers imposed by school construction expenditures can be reduced; and

(7) leverage the capacities of the Vermont Bond Bank to simplify bond issuances for school districts, increase financing opportunities, and protect the State's credit rating.

Sec. 66. AGENCY OF EDUCATION; SCHOOL CONSTRUCTION DIVISION; POSITIONS; APPROPRIATION

(a) The establishment of the following new limited service classified positions is authorized in the Agency of Education in fiscal year 2027:

(1) one School Construction Program Director;

(2) one Financial Manager I;

(3) one School Construction Coordinator; and

(4) one Architectural Design Reviewer or Educational Facility Planner.

(b) The sum of $500,000.00 is appropriated from the General Fund to the Agency of Education in fiscal year 2027 for the positions established in subsection (a) of this section.

(c) The Secretary of Education shall include as part of the Agency's budget submitted to the Governor pursuant to 16 V.S.A. § 212(21) for fiscal year 2028 a request to provide appropriate funding levels for the positions created by this section, and any other positions necessary, to permanently staff the School Construction Division of the Agency.

(d) The School Construction Division shall provide comprehensive technical assistance to the Agency of Education and the State Aid for School Construction Advisory Board on the implementation of the State Aid for School Construction Program.

Sec. 66a. FACILITIES MASTER PLAN GRANT PROGRAM; APPROPRIATION

The sum of $800,000.00 is transferred from the General Fund to the School Construction Aid Special Fund in fiscal year 2027 for the purpose of awarding grants through the Facilities Master Plan Grant Program established in 16 V.S.A. § 3441 to supervisory unions for the development of educational

facilities master plans as part of the merger committee process created in Sec. 13 of this act.

Sec. 67. AGENCY OF EDUCATION; STATE AID FOR SCHOOL CONSTRUCTION; RULEMAKING

On or before March 1, 2028, the Agency of Education, in consultation with the State Aid for School Construction Advisory Board, shall adopt rules on school construction and capital outlay pursuant to 3 V.S.A. chapter 25 and 16 V.S.A. § 3442(2), including rules to address prioritization and bonus incentives that reward school districts for:

(1) consolidating school governance structures, whether through the merger committee process under Sec. 13 of this act or by other voluntary means;

(2) improving access for public school students to excellent educational opportunities, including CTE, shared special education services for high-needs students, and improved comprehensive curricular offerings; and

(3) remediating or eliminating health and safety issues.

Sec. 68. STATE AID FOR SCHOOL CONSTRUCTION ADVISORY BOARD; IDENTIFICATION OF REGIONAL HIGH SCHOOLS AND REHABILITATION OPPORTUNITIES; REPORT

(a) On or before December 1, 2026, the State Aid for School Construction Advisory Board shall provide a written report to the General Assembly that:

(1) identifies three to five feasible opportunities for the construction or renovation of regional high schools to promote the consolidation of school governance structures and improve access for public school students to excellent educational opportunities, including CTE, shared special education services for high-needs students, and improved comprehensive curricular offerings; and

(2) provides a preliminary siting study for each identified school construction project that includes the cost, location, and any other factor the Board deems relevant to the General Assembly's consideration of the project.

(b) In developing the Board's report, the Board shall specifically consider how to achieve appropriate scale, given research on school size and travel times, and how to achieve regional comprehensive high schools.

Sec. 68a. STATE AID FOR SCHOOL CONSTRUCTION PROGRAM; INTENT

It is the intent of the General Assembly to clarify that the State shall not offer aid under the State Aid for School Construction Program under 16 V.S.A. chapter 123 until the General Assembly has received the Capital Debt Affordability Advisory Committee's recommendation under 16 V.S.A. § 3445(a)(6)(C) on total State bonding support and annual debt service subsidies to be awarded under the Program, the Agency of Education has operationalized its School Construction Division and completed rulemaking on school construction and capital outlay, and the General Assembly has

committed to a stable funding source, which may be State bonding support, to support the Program.

Sec. 69. 16 V.S.A. § 3440 is amended to read:

§ 3440. STATEMENT OF POLICY

(a) It is the intent of this chapter to encourage the efficient use of public funds to modernize school infrastructure in alignment with current educational needs. School construction projects supported by this chapter should be developed taking consideration of standards of quality for public schools under section 165 of this title and prioritizing cost, geographic accessibility, 21st century education facilities standards, statewide enrollment trends, and capacity and scale that support best educational practices. Further, it is the intent of this chapter to encourage the use of existing infrastructure to meet the needs of Vermont students. Joint construction projects between two or more school districts and consolidation of buildings within a district where feasible and educationally appropriate are encouraged.

(b) It is further the intent of this chapter to prioritize school construction projects that align with the creation of new school governance structures under legislation enacted by the General Assembly in 2026 that requires each school board to participate in a merger committee to study the advisability of forming a unified union school district. It is the intent of this chapter to leverage additional State bonding capacity to support the construction of these projects

while the State identifies the total school construction need to be supported by State aid offered under this chapter.

Sec. 70. 16 V.S.A. § 3442 is amended to read:

§ 3442. STATE AID FOR SCHOOL CONSTRUCTION PROGRAM

The Agency of Education shall be responsible for implementing the State Aid for School Construction Program according to the provisions of this chapter. The Agency shall be responsible for:

* * *

(2) adopting rules pursuant to 3 V.S.A. chapter 25 pertaining to school construction and capital outlay, including rules to specify a point prioritization methodology and a bonus incentive structure aligned with the legislative intent expressed in section 3440 of this title;

(3) including as part of its budget submitted to the Governor pursuant to subdivision 212(21) of this title its annual school construction funding request, including any projects contemplated under subsection 3440(b) of this chapter for funding through State bonding;

* * *

Sec. 71. 16 V.S.A. § 3443 is amended to read:

§ 3443. STATE AID FOR SCHOOL CONSTRUCTION ADVISORY BOARD

* * *

(e) Assistance. The Board shall have the administrative, technical, and legal assistance of the Agency of Education, the School Construction Division, and the School Construction Program Director.

* * *

(g) ~~Report. On or before December 15, 2025, the Board shall submit a written report to the House Committees on Education and on Ways and Means and the Senate Committees on Education and on Finance on recommendations for addressing the transfer of any debt obligations from current school districts to future school districts as contemplated by Vermont's education transformation.~~ [Repealed.]

Sec. 72. 16 V.S.A. § 3445 is amended to read:

§ 3445. APPROVAL AND FUNDING OF SCHOOL CONSTRUCTION PROJECTS

(a) Construction aid.

(1) Preliminary application for construction aid. A school district eligible for assistance under section 3447 of this title that intends to construct or purchase a new school, or make extensive additions or alterations to its existing school, and desires to avail itself of State school construction aid shall submit a written preliminary application to the Secretary. A preliminary application shall include information required by the Agency by rule and shall specify the need for and purpose of the project.

(2) Approval of preliminary application.

(A) When reviewing a preliminary application for approval, the Secretary shall consider:

(i) regional educational opportunities and needs, including school building capacities across school district boundaries, and available infrastructure in neighboring communities;

(ii) economic efficiencies;

(iii) the suitability of an existing school building to continue to meet educational needs; and

(iv) statewide educational initiatives.

(B) The Secretary may approve a preliminary application if:

(i)(I) the project or part of the project fulfills a need occasioned by:

(aa) conditions that threaten the health or safety of students or employees;

(bb) facilities that are inadequate to provide programs required by State or federal law or regulation;

(cc) excessive energy use resulting from the design of a building or reliance on fossil fuels or electric space heat; or

(dd) deterioration of an existing building; or

(II) the project results in consolidation of two or more school buildings and will serve the educational needs of students in a more cost-

effective and educationally appropriate manner as compared to individual projects constructed separately;

(ii) the need addressed by the project cannot reasonably be met by another means;

(iii) the proposed type, kind, quality, size, and estimated cost of the project are suitable for the proposed curriculum and meet all legal standards;

(iv) the applicant ~~achieves the level of "proficiency"~~ demonstrates proficiency in the school district quality standards regarding facilities management adopted by rule by the Agency; ~~and~~

(v) the applicant has completed a facilities master planning process that:

(I) engages robust community involvement;

(II) considers regional solutions;

(III) evaluates environmental contaminants; and

(IV) produces a facilities master plan that unites the applicant's vision statement, educational needs, enrollment projections, renovation needs, and construction projects; and

(vi) if the applicant school district is applying for construction aid for a school building that was constructed or renovated before 1980, the applicant has completed indoor air quality testing for polychlorinated

biphenyls that was conducted according to the Department of Environmental Conservation's standards for testing.

(3) Priorities. Following approval of a preliminary application and provided that the district has voted funds or authorized a bond for the total estimated cost of a project, the Agency, with the advice of the State Aid for School Construction Advisory Board, shall assign points to the project as prescribed by rule of the Agency so that the project can be placed on a priority list based on the number of points received.

(4) Request for legislative appropriation. The Agency shall submit its annual school construction funding request to the Governor as part of its budget pursuant to subdivision 212(21) of this title and shall clearly identify those projects contemplated under subsection 3440(b) of this chapter for funding through State bonding. Following submission of the Governor's recommended budget to the General Assembly pursuant to 32 V.S.A. § 306 and submission of the Governor's recommended capital budget to the General Assembly pursuant to 32 V.S.A. § 309, the House ~~Committee~~ Committees on Education and on Ways and Means and the Senate ~~Committee~~ Committees on Education and on Finance shall recommend a total school construction appropriation for the next fiscal year to the General Assembly for inclusion in the education payment under subsection 4011(a) of this title.

(5) Final approval for construction aid.

(A) Unless approved by the Secretary for good cause in advance of commencement of construction, a school district shall not begin construction before the Secretary approves a final application. A school district may submit a written final application to the Secretary at any time following approval of a preliminary application.

(B) The Secretary may approve a final application for a project provided that:

(i) the project has received preliminary approval;

(ii) the district has voted funds or authorized a bond for the total estimated cost of the project, provided that the district shall not issue the bond until the Secretary notifies the district of its State bonding support;

(iii) the district has made arrangements for project construction supervision by persons competent in the building trades;

(iv) the district has provided for construction financing of the project during a period prescribed by the Agency;

(v) the project has otherwise met the requirements of this chapter;

(vi) if the proposed project includes a playground, the project includes a requirement that the design and construction of playground equipment follow the guidelines set forth in the U.S. Consumer Product Safety Commission Handbook for Public Playground Safety; and

(vii) if the total estimated cost of the proposed project is less than $50,000.00, no performance bond or irrevocable letter of credit shall be required.

(C) The Secretary may provide that a grant for a high school project is conditioned upon the agreement of the recipient to provide high school instruction for any high school pupil living in an area prescribed by the Agency who may elect to attend the school.

(D) A district may begin construction upon receipt of final approval. However, a district shall not be reimbursed for debt incurred due to borrowing of funds in anticipation of aid under this section.

(6) Award of construction aid.

(A) The base amount of an award shall ~~be 20~~ fund 30 percent of the ~~eligible debt service~~ total approved cost of a project. Projects for which the applicant is a consolidated school district are eligible for additional bonus incentives as specified in rule ~~for~~ to fund up to an additional ~~20~~ 45 percent of the ~~eligible debt service~~ total approved cost.

(B) Construction aid shall be awarded as a debt service subsidy, as support through State bonding, or as a combination of both. Amounts shall be awarded annually and are subject to an annual appropriation for the purposes of the program.

~~(B) As used in subdivision (A) of this subdivision (6), "eligible debt service cost" of a project means the product of the lifetime cost of the bond~~

~~authorized for the project and the ratio of the approved cost of a project to the total cost of the project.~~

(C) Annually, the Capital Debt Affordability Advisory Committee (CDAAC) shall recommend to the House Committees on Education, on Ways and Means, and on Corrections and Institutions and the Senate Committees on Education, on Finance, and on Institutions the annual total State bonding support available for the capital budget and this program and the annual debt service subsidies to be awarded under this chapter. The recommendation shall include an analysis of how the use of State bonding support for school construction under this program affects overall capital budget capacity.

(D) As used in subdivision (A) of this subdivision (a)(6), "consolidated school district" means either of the following:

(i) a school district that results from a merger identified as advisable in a merger committee's final recommendations offered pursuant to Sec. 13(b) of legislation enacted by the General Assembly in 2026 that requires each school board to participate on a merger committee to study the advisability of forming a unified union school district; or

(ii) a school district with an average daily membership of at least 2,000 students.

(b) Emergency aid. Notwithstanding any other provision of this section, the Secretary may grant aid for a project the Secretary deems to be an

emergency in the amount of 30 percent of eligible project costs, up to a maximum eligible total project cost of $300,000.00.

(c) Wage requirements. Any contract awarded for school construction that is paid for with State aid shall adhere to the higher of:

(1) the prevailing wage requirements established for State construction projects under 29 V.S.A. § 161(b); or

(2) the prevailing local wage requirements as determined by the U.S. Department of Labor under the Davis-Bacon Act, 40 U.S.C. §§ 3141–3148, and related federal acts and regulations.

Sec. 73. REPEAL

16 V.S.A. § 3454 (deferred maintenance) is repealed.

Sec. 74. 16 V.S.A. § 4033 is added to read:

§ 4033. LEGACY DEBT AID

(a) A school district shall be eligible to receive legacy debt aid pursuant to this section only if the district is not identified as a bad faith participant in the facilitator report submitted pursuant to Sec. 15 of legislation enacted by the General Assembly in 2026 that requires each school board to participate in a merger committee to study the advisability of forming a unified union school district.

(b) An eligible school district's legacy debt aid shall equal 75 percent of the debt service cost of any debt that is approved by the voters of the district

related to facility construction and renovation and for which construction has begun as of December 31, 2024.

(c) Aid shall be awarded annually for annual debt service costs up to a maximum total annual amount of $45,750,000.00 and is subject to an annual appropriation for the purposes of the legacy debt aid.

(d) On or before February 15, 2029, a school district that is identified as a bad faith participant in the facilitator report submitted pursuant to Sec. 15 of legislation enacted by the General Assembly in 2026 that requires each school board to participate in a merger committee to study the advisability of forming a unified union school district may appeal the facilitator's determination to the Secretary of Education in order to receive aid under this section.

(e) On or before May 15, 2029, the Secretary of Education shall determine whether each school district that has submitted an appeal pursuant to subsection (d) of this section shall receive aid under this section. The Secretary's determination shall be final and shall not be subject to appeal. The Secretary shall develop written policies to implement the appeals process under this section.

Sec. 75. 16 V.S.A. § 4011(a) is amended to read:

(a) Annually, the General Assembly shall appropriate funds for an education payment to pay for statewide education spending ~~and~~, a portion of a base education amount for each adult education and secondary credential

program student, and any other amounts the State is obligated to provide under this chapter or chapter 123 of this title.

Sec. 76. 16 V.S.A. § 4011(a) is amended to read:

(a) Annually, the General Assembly shall appropriate funds for an education payment to pay for each school district's educational opportunity payment and supplemental district spending, as defined in 32 V.S.A. § 5401, the small schools and sparsity support grants under section 4019 of this chapter, ~~and~~ a portion of a categorical base amount for each adult education and secondary credential program student, and any other amounts the State is obligated to provide under this chapter or chapter 123 of this title.

Sec. 77. 32 V.S.A. § 5401(22) is amended to read:

(22) "Supplemental district spending" means the spending that the voters of a school district approve in excess of the school district's educational opportunity payment, as defined in 16 V.S.A. § 4001(17), for the fiscal year, plus the annual debt service costs on any legacy school construction debt not covered by legacy debt aid pursuant to 16 V.S.A. § 4033, provided that the voters of a school district other than an interstate school district shall not approve spending in excess of five percent of the product of the base amount, as defined in 16 V.S.A. § 4001(16), and the school district's long-term membership, as defined in 16 V.S.A. § 4001(7). The cap on supplemental district spending shall not apply to school construction expenditures.

Sec. 77a. 24 V.S.A. § 1758 is amended to read:

§ 1758. CONDUCT OF MEETINGS

(a) Meetings of voters in municipal corporations under this subchapter shall be conducted in the same manner as the annual city and town meetings are conducted. The qualifications of voters at such meetings shall be the same as the qualifications of voters at annual city and town meetings. The vote on the question of issuing bonds for such improvements shall be by Australian ballot. The form of the ballot to be used shall be substantially as follows:

I. Shall the bonds of the ..... of ..... in an amount not to exceed ..... be issued for the purpose of .....?

If in favor of the bond issue, make a cross (x) in this square □.

If opposed to the bond issue, make a cross (x) in this square □.

In the discretion of the ~~legislative branch~~ Legislative Branch, the form of the ballot may also state the maximum rate of interest to be paid on the bonds, in which case the form of the ballot to be used shall be substantially as follows:

I. Shall bonds of the ..... of ..... in an amount not to exceed ..... bearing interest not to exceed ..... percent, be issued for the purpose of .....?

If in favor of the bond issue, make a cross (x) in this square □.

If opposed to the bond issue, make a cross (x) in this square □.

(b) If a school board submits to its voters the proposition of incurring a bonded debt to pay for an improvement, the form of the ballot shall be as set forth in subsection (a) of this section, however:

(1) If the entire costs of the improvement are not eligible for State construction aid pursuant to 16 V.S.A. chapter 123 because the costs exceed the maximum allowed by formula established by the ~~State Board of Education~~ Agency of Education, the ballot text set forth in subsection (a) shall be preceded by the following introductory sentences:

The ..... school board proposes to incur bonded indebtedness for the purpose of ..... at the estimated total project cost of $ ..... . It is estimated that ..... percent of the project will not be eligible for State school construction aid because its (unit costs and/or allowable space) cause it to exceed the maximum cost for state participation under the ~~State Board of Education's~~ Agency of Education's formula for school construction. Therefore, the ..... percent of the project that is estimated to be ineligible under the formula shall be built at 100% school district cost without State participation. The cost of the portion of construction which is ineligible under the formula is $ ..... .

(2) The ballot may contain language conditioning commencement of the improvement by the school board on receipt of final approval by the ~~State Board of Education~~ Agency of Education for State construction aid under 16 V.S.A. § ~~3448(a)(5)~~ 3445(a)(5).

(3) The warning and ballot shall contain the following set forth in bold-faced type:

State funds may not be available at the time this project is otherwise eligible to receive State school construction aid. The district is responsible for all costs incurred in connection with any borrowing done in anticipation of State school construction aid.

Funds to cover annual debt service costs on the bonds shall be raised through the district's supplemental district spending tax. Any bonded indebtedness incurred for school construction shall constitute an ongoing obligation of the district not subject to annual authorization of supplemental district spending.

(c) A public informational hearing adhering to the requirements of 17 V.S.A. § 2680(g) shall be held to discuss the proposition of a school district incurring a bonded debt to pay for an improvement. At such hearing, the school board shall distribute to the participants a written estimate of the following factors:

(1) ~~the~~ The percentage of the costs of the improvement that will not be eligible for State school construction aid because its unit costs or allowable space, or both, cause it to exceed the maximum cost for State participation under the ~~State Board of Education's~~ Agency of Education's formula for school construction.

(2)(A) The estimated supplemental district spending tax rate that would be required to pay annual debt service costs on the bonds for each of the following aid scenarios:

(i) if the district receives no State aid for the project;

(ii) if the district receives State aid of 30% of the total approved cost of the project; and

(iii) if the district receives State aid of 75% of the total approved cost of the project.

(B) The board shall notify the participants of the following assumptions that shall be made when estimating annual supplemental district spending tax rates to pay annual debt service costs on the bonds:

(i) supplemental district spending yield equal to the current yield;

(ii) long-term membership equal to the district's current long-term membership; and

(iii) supplemental district spending equal to the estimated annual debt service cost on the bond.

(C) The board shall further notify the participants that future supplemental district spending tax rates will vary annually based on the supplemental district spending yield, the district's long-term membership, and any other supplemental district spending that the district approves for the year.

Sec. 78. 16 V.S.A. § 563 is amended to read:

§ 563. POWERS OF SCHOOL BOARDS; FORM OF VOTE

The school board of a school district, in addition to other duties and authority specifically assigned by law:

* * *

(11)(A) Shall prepare and distribute annually a proposed budget for the next school year according to such major categories as may from time to time be prescribed by the Secretary.

(B) [Repealed.]

(C) At a school district's annual or special meeting, the electorate may vote to provide notice of availability of the school budget required by this subdivision to the electorate in lieu of distributing the budget. If the electorate of the school district votes to provide notice of availability, it must specify how notice of availability shall be given, and such notice of availability shall be provided to the electorate at least 30 days before the district's annual meeting. The proposed budget shall be prepared and distributed at least ~~ten~~ 10 days before a sum of money is voted on by the electorate. Any proposed budget shall show the following information in a format prescribed by the Secretary:

(i) all revenues from all sources, and expenses, including as separate items any assessment for a supervisory union of which it is a member and any tuition to be paid to a career technical center; and including the report required in subdivision 242(4)(D) of this title itemizing the component costs of the supervisory union assessment;

(ii) the specific amount of any deficit incurred in the most recently closed fiscal year and how the deficit was or will be remedied;

(iii) the anticipated ~~homestead~~ statewide education tax rate ~~and the percentage of household income used to determine income sensitivity in the district as a result of passage of the budget, including those portions of the tax rate attributable to supervisory union assessments~~, as adjusted for each tax classification pursuant to 32 V.S.A. § 5402; ~~and~~

(iv) the definition of "~~education spending~~ supplemental district spending," the ~~number of pupils and number of equalized pupils in~~ long-term membership of the school district, and the district's ~~education spending~~ per ~~equalized~~ pupil supplemental district spending in the proposed budget and in each of the prior three years;

(v) the supplemental district spending yield; and

(vi) the annual debt service cost of any outstanding capital indebtedness.

(D) ~~The~~ If the board determines that the district should raise funds to cover expenditures other than annual debt service obligations on outstanding capital indebtedness for school construction, the board shall present ~~the~~ a supplemental district spending budget to the voters by means of a ballot in the following form:

"Article #1 (School Budget):

Shall the voters of the school district approve the school board to expend $ _____ for expenditures other than annual debt service obligations on any outstanding capital indebtedness, which is the amount the school board has determined to be necessary in excess of the school district's educational opportunity payment for the ensuing fiscal year?

The _____ District estimates that this proposed budget, if approved, will result in per pupil ~~education~~ supplemental district spending of $_____, which is _____% higher/lower than per pupil ~~education~~ supplemental district spending for the current year, and a supplemental district spending tax rate of _____ per $100.00 of equalized education property value.

If these expenditures are not approved, the District estimates a supplemental district spending tax rate of _____ per $100.00 of equalized education property value to pay for the District's annual debt service obligations on outstanding capital indebtedness."

(E) If the board receives a determination of the district's State aid for school construction pursuant to 16 V.S.A. § 3445(a)(5), prior to issuing any bonds for school construction, the board shall present to the voters for one-time authorization a supplemental district spending budget to cover the annual debt service obligations for school construction by means of a ballot in the following form:

"Article #1 (School Budget):

Shall the voters of the school district approve the school board to expend $ _____, which is the amount the school board has determined to be necessary to cover the annual debt service obligations on school construction for the ensuing fiscal year?

The _____ District estimates that this proposed budget, if approved, will result in per pupil supplemental district spending of $_____, which is_____% higher/lower than per pupil supplemental district spending for the current year, and a supplemental district spending tax rate of _____ per $100.00 of equalized education property value.

If the District separately approves supplemental district spending for the ensuing fiscal year to cover expenditures other than the annual debt service obligations on school construction, the total supplemental district spending tax rate provided on the ballot for approval of those expenditures shall reflect the rate required to cover all expenditures, including the annual debt service obligations on school construction."

* * *

* * * Foundation Formula Transition Measures and Reports * * *

Sec. 79. REPEALS

The following sections of 2025 Acts and Resolves No. 73 are repealed:

(1) Sec. 41 (16 V.S.A. § 563);

(2) Sec. 45b (educational opportunity payment transition);

(3) Sec. 46a (supplemental district spending; cap; transition);

(4) Sec. 48a (tax rate transition); and

(5) Sec. 57 (Education Fund Advisory Committee).

Sec. 80. EDUCATIONAL OPPORTUNITY PAYMENTS; TUITION; TRANSITION; FISCAL YEARS 2030–2033

(a) Notwithstanding 16 V.S.A. § 4001(17), in each of fiscal years 2030–2033, the educational opportunity payment for a school district shall equal the educational opportunity payment for the school district as calculated pursuant to 16 V.S.A. § 4010(f) plus a yearly adjustment equal to:

(1) in fiscal year 2030, the transition gap multiplied by 0.80;

(2) in fiscal year 2031, the transition gap multiplied by 0.60;

(3) in fiscal year 2032, the transition gap multiplied by 0.40; and

(4) in fiscal year 2033, the transition gap multiplied by 0.20.

(b) Notwithstanding 16 V.S.A. § 823(a), in each of fiscal years 2030–2033, a school district shall pay as tuition to a receiving school for each resident student attending the receiving school an amount equal to the adjusted base multiplied by the sum of one and any weights applicable to the resident student under section 16 V.S.A. § 4010.

(c) As used in this section:

(1) "Adjusted base" means the quotient resulting from dividing the school district's educational opportunity payment, as adjusted by the yearly

adjustment, by the school district's weighted long-term membership as defined in 16 V.S.A. § 4001.

(2) "Adjusted for inflation" means adjusting the school district's education spending by the National Income and Product Accounts (NIPA) implicit price deflator for state and local government consumption expenditures and gross investment published by the U.S. Department of Commerce, Bureau of Economic Analysis, from fiscal year 2025 through fiscal year 2030 and rounding upward to the nearest whole dollar amount.

(3) "Transition gap" means the amount, whether positive or negative, that results from subtracting the school district's educational opportunity payment as calculated pursuant to 16 V.S.A. § 4010(f) for fiscal year 2030 from the school district's education spending in fiscal year 2025, as adjusted for inflation. The school district's education spending shall be adjusted for inflation on or before November 15 by the Secretary of Education.

Sec. 81. SUPPLEMENTAL DISTRICT SPENDING; CAP; TRANSITION; FISCAL YEARS 2030–2038

Notwithstanding 32 V.S.A. § 5401(22), in each of fiscal years 2030–2038, the voters of a school district other than an interstate school district shall not approve spending in excess of the following percentage of the product of the base amount, as defined in 16 V.S.A. § 4001(16), and the school district's long-term membership, as defined in 16 V.S.A. § 4001(7):

(1) in fiscal years 2030–2034, 10 percent;

(2) in fiscal year 2035, 9 percent;

(3) in fiscal year 2036, 8 percent;

(4) in fiscal year 2037, 7 percent; and

(5) in fiscal year 2038, 6 percent.

Sec. 82. HOMESTEAD PROPERTY TAX RATE; TRANSITION; FISCAL YEARS 2030–2033

(a) Notwithstanding 32 V.S.A. § 5402, in each of fiscal years 2030–2033, the homestead property tax rate for a school district shall equal the homestead property tax rate imposed pursuant to 32 V.S.A. § 5402 plus a yearly adjustment equal to:

(1) in fiscal year 2030, the transition gap multiplied by 0.80;

(2) in fiscal year 2031, the transition gap multiplied by 0.60;

(3) in fiscal year 2032, the transition gap multiplied by 0.40; and

(4) in fiscal year 2033, the transition gap multiplied by 0.20.

(b) As used in this section, "transition gap" means the amount, whether positive or negative, that results from subtracting the uniform homestead property tax rate for fiscal year 2030 were it calculated assuming no tax rate transition under this section from the homestead property tax rate for the school district in fiscal year 2029.

Sec. 83. HOMESTEAD PROPERTY TAX RATE; TRANSITION; REPORT

On or before December 15, 2027, the Department of Taxes, in consultation with the Joint Fiscal Office and the Agency of Education, shall submit a written report to the House Committee on Ways and Means and the Senate Committee on Finance with recommendations and an implementation plan to ensure that homestead education property tax rates do not increase as part of the transition to the new foundation formula.

Sec. 84. 2025 Acts and Resolves No. 73, Sec. 53(b) is amended to read:

(b) On or before December 15, ~~2026~~ 2027, the Department of Taxes, in consultation with the Joint Fiscal Office, shall submit a proposal to the House Committee on Ways and Means and the Senate Committee on Finance designing a homestead exemption structure that minimizes the:

* * *

Sec. 85. 32 V.S.A. § 5414 is amended to read:

§ 5414. CREATION; EDUCATION FUND ADVISORY COMMITTEE

(a) Creation. There is created the Education Fund Advisory Committee to monitor Vermont's education financing system, conduct analyses, and perform the duties under subsection (c) of this section.

(b) Membership. The Committee shall be composed of the following members:

(1) ~~the Commissioner of Taxes or designee;~~

~~(2) the Secretary of Education or designee;~~

~~(3) the Chair of the State Board of Education or designee;~~

~~(4)~~ two members of the public with expertise in education financing, who shall be appointed by the Speaker of the House;

~~(5)~~(2) two members of the public with expertise in education financing, who shall be appointed by the Committee on Committees;

~~(6)~~(3) ~~one member~~ two members of the public with expertise in education financing, who shall be appointed by the Governor; and

~~(7) the President of the Vermont Association of School Business Officials or designee;~~

~~(8)~~(4) one representative from the Vermont School Boards Association (VSBA) with expertise in education financing, selected by the Executive Director of VSBA~~;~~

~~(9) one representative from the Vermont Superintendents Association (VSA) with expertise in education financing, selected by the Executive Director of VSA; and~~

~~(10) one representative from the Vermont National Education Association (VTNEA) with expertise in education financing, selected by the Executive Director of VTNEA~~.

(c) Powers and duties.

~~(1)~~ Annually, on or before December 15, the Committee shall make recommendations to the General Assembly regarding:

~~(A) updating the weighting factors using the weighting model and methodology used to arrive at the weights enacted under 2022 Acts and~~

~~Resolves No. 127, which may include recalibration, recalculation, adding or eliminating weights, or any combination of these actions, as necessary;~~

~~(B) changes to, or the addition of new or elimination of existing, categorical aid, as necessary;~~

~~(C) changes to income levels eligible for a property tax credit under section 6066 of this title;~~

~~(D)~~(1) means to adjust the revenue sources for the Education Fund;

~~(E)~~(2) means to improve equity, transparency, and efficiency in education funding statewide;

~~(F)~~(3) the amount of the Education Fund stabilization reserve;

~~(G)~~(4) school district use of reserve fund accounts;

(5) enactment of any updates to weights or categorical aid recommended by the Joint Fiscal Office and the Agency of Education;

(6) the appropriations required to fully fund each school district's educational opportunity payment under the foundation formula established in 16 V.S.A. chapter 133 for the current and upcoming fiscal year; and

~~(H)~~(7) any other topic, factor, or issue the Committee deems relevant to its work and recommendations.

~~(2) The Committee shall review and recommend updated weights, categorical aid, and changes to the excess spending threshold to the General Assembly not less than every three years, which may include a recommendation not to make changes where appropriate. In reviewing and~~

~~recommending updated weights, the Committee shall use the weighting model and methodology used to arrive at the weights enacted under 2022 Acts and Resolves No. 127.~~

(d) Assistance. The Committee shall have the administrative, technical, and legal assistance of the Department of Taxes and the Agency of Education.

(e) Meetings.

(1) The Commissioner of Taxes shall call the first meeting of the Committee to occur on or before July 15, ~~2026~~ 2030.

(2) The Committee shall select a chair from among its members at the first meeting.

(3) A majority of the membership shall constitute a quorum.

(f) Compensation and reimbursement. Members of the Committee shall be entitled to per diem compensation and reimbursement of expenses as permitted under section 1010 of this title for up to four meetings per year.

* * * Effective Dates * * *

Sec. 86. EFFECTIVE DATES

This act shall take effect on July 1, 2026, except as follows:

(1) This section, Sec. 18 (Act 73 effective dates), Sec. 27a (rulemaking; reserve guidance), Sec. 27c (student profile form), Sec. 34(a) (repeal of 2025 Acts and Resolves No. 73, Secs. 62 and 63), Sec. 53 (transition provisions), Sec. 61 (repeals), Sec. 62 (rate multipliers), Sec. 63 (prospective repeals), Sec. 79 (transition repeals), Sec. 83 (tax rate transition report), Sec. 84 (homestead

exemption structure report delay), and Sec. 85 (Education Fund Advisory Committee) shall take effect on passage.

(2) Sec. 2a (16 V.S.A. § 604; services offered) shall take effect on July 1, 2027.

(3) Sec. 57 (grand list contents) shall take effect on July 1, 2026, and shall apply to grand lists lodged beginning in calendar year 2027.

(4) Sec. 60 (transition provisions) shall take effect on January 1, 2028, provided that the conditions under 2025 Acts and Resolves No. 73, Sec. 70(f)(1)(A)(i), as amended by this act, have been met.

(5) Sec. 77a (24 V.S.A. § 1758) and Sec. 78 (16 V.S.A. § 563) shall take effect on January 15, 2029, provided that the conditions under 2025 Acts and Resolves No. 73, Sec. 70(f)(1), as amended by this act, have been met.

(6) Sec. 24 (16 V.S.A. § 828(e)), Sec. 29 (16 V.S.A. § 4019), Secs. 58 and 59 (tax classifications), Sec. 64 (homestead definition), Sec. 74 (legacy debt aid), Sec. 76 (education payments), Sec. 77 (supplemental district spending definition), and Secs. 80–82 (foundation formula transitions) shall take effect on July 1, 2029, provided that the conditions under 2025 Acts and Resolves No. 73, Sec. 70(f)(1), as amended by this act, have been met.

(7) Sec. 54 (regional assessment district boundaries) shall take effect and the boundary submission to the General Assembly shall be due on December 15, 2029, provided that the conditions under 2025 Acts and Resolves No. 73, Sec. 70(f)(1)(A)(ii), as amended by this act, have been met.

(8) Sec. 30 (creation of regional assessment districts), Secs. 31–33 (conforming changes for regional assessment), Sec. 34(b) (repeal of 32 V.S.A. chapter 131), and Secs. 37–52 (conforming changes for repeal of 32 V.S.A. chapter 131) shall take effect on January 1, 2031, provided regional assessment district appeals boards shall commence jurisdiction over valuation appeals and notices of changes of valuation on July 1, 2031.

Date Governor signed bill: June 18, 2026

From: Michelle Massa
To: Michelle Massa
Cc: Tony O"Meara; Lynne Bertram; Diane Eramo
Subject: TRORC: Who is the regional plan written for? Why four Commissioners went to the Attorney General
Date: Monday, October 26, 2026 10:02:27 AM
Attachments: TRORC_AG_Letter_4Commissioners_FINAL_102226_v2.pdf
TRORC_AG_Evidentiary_Briefing_4Commissioners_FINAL_102226_v2.pdf

Some people who received this message don't often get email from shellfro@hotmail.com. Learn why this is important

If this reaches a town office rather than a Selectboard member, please pass it along to the Selectboard chair and members. Thank you!

Dear Selectboard Chair and Selectboard Members,

We are all Vermont, but TRORC's thirty towns are not all alike. Some of your boards welcome the new regional plan, and we respect that. But many small rural towns, like the four we represent, have very different economies and needs, and for us the question is who the plan is really written for. Is it the farmers, loggers, artisans, entrepreneurs, and families trying to make a living in harmony with their land, or a vision drawn up in an office by professional planners? Whatever your town thinks of the plan itself, every town has a stake in whether the process behind it follows the law and reflects the wishes of the people it directly affects.

We are four TRORC Commissioners, from Bridgewater, Granville, Newbury, and Vershire. Last Thursday, October 22, we asked the Attorney General's office to open a formal inquiry into why TRORC keeps breaking state law and its own bylaws with no consequences. This isn't about one bad meeting or a few mandates in a plan. It's a pattern, documented in the attached letter and briefing, and no one has been able to address it and stop it. As Legislative Counsel told the Joint Legislative Environmental Oversight Committee at its first meeting on October 8, "currently in statute there isn't a direct oversight body on the regional planning process." When landowners raised concerns about Tier 3 this spring, TRORC's Executive Director told his Executive Committee on April 8, "I don't care… I'm not here to worry about what every landowner is thinking about Tier 3. It is just not our issue." (at about 1:26:31)

Here is what every Selectboard member should know, whatever your view of the plan: your TRORC Commissioner works for you and your taxpayers. Under 24 V.S.A. § 4343, Commissioners "shall serve at the pleasure of the legislative body," and your board can revoke an appointment at any time by a majority vote of the full board. Your Commissioner should vote the way your Selectboard would want and in your town's best interest, not on personal ideals or on what TRORC staff prefer. This has been affirmed by VLCT legal staff.

We ask that you:

- share this with your Selectboard, your Planning Commission, and any other town officials who should know about it, and put a TRORC discussion on an upcoming agenda;
- ask your Commissioner how they have voted, and plan to vote, on the plan changes this fall, and whether those votes reflect your board's position; and
- put any concerns in writing to TRORC now, so they become part of the record of TRORC's adoption process, and copy the Land Use Review Board at act250.board@vermont.gov. Once TRORC adopts the plan and submits it for approval, LURB will hold a public hearing and accept formal objections, but under LURB's process, generally only those who took part in the local adoption process can object.

We're sending this to every TRORC town, using the Selectboard chair's email or the general Selectboard inbox listed on each town's website. It went out as a blind copy for privacy and OML reasons, so please discuss it at a warned meeting rather than by reply-all to be OML-compliant. Please feel free to email me directly any time.

The plan will shape what people like us can do with our land for years to come, and its mandatory language can be enforced through Act 250. Even after staff's first round of proposed edits, TRORC's own tracking spreadsheet shows 53 purely mandatory policies remaining, 34 of them in the Land Use chapter. Shouldn't the people who live and work on that land have the loudest voice in it?

Thanks for your time in reviewing these documents and keeping decisions at the most local level possible.

Lynne Bertram, Commissioner, Bridgewater
Diane Eramo, Commissioner, Granville
Tony O'Meara, Commissioner, Newbury
Michelle Massa, Commissioner, Vershire

Attachments:
TRORC_AG_Letter_4Commissioners_FINAL_102226_v2.pdf
TRORC_AG_Evidentiary_Briefing_4Commissioners_FINAL_102226_v2.pdf

**SUBMITTED TO THE VERMONT ATTORNEY GENERAL —
FORMAL REQUEST FOR INQUIRY**

TRORC: A Regional Planning Commission Out of Control

An Evidentiary Briefing for the Vermont Attorney General, Shared by Four Sitting TRORC Commissioners

Prepared by Michelle Massa, Chair, Vershire Planning Commission and TRORC Commissioner, with research and documentation conducted July–October 2026. Endorsed by fellow Commissioners Tony O'Meara (Newbury), Diane Eramo (Granville), and Lynne Bertram (Bridgewater), who join in supporting the request for a formal inquiry.

> ***"Currently in statute there isn't a direct oversight body on the regional planning process… for the last, more than a decade, it's been unclear about who would bring any kind of enforcement against that."***
>
> *That was the Legislative Counsel's answer on Oct. 8, 2026, when the Joint Legislative Environmental Oversight Committee took up a question prompted by Representative Rob North's review of our legislative briefing on TRORC. The oversight that does exist, as a LURB representative explained earlier in the conversation, attaches to the regional plan itself once it is adopted and resubmitted for review—not to the commission that writes it or the conduct of the people who run it.*

Collectively, we are four sitting Commissioners of the Two Rivers-Ottauquechee Regional Commission (TRORC): Lynne Bertram (Bridgewater), Tony O'Meara (Newbury), Diane Eramo (Granville), and Michelle Massa (Vershire). We are submitting this documentation to the Office of the Attorney General in support of our request for a formal inquiry into TRORC's conduct, because there is no other body willing or able to act. This briefing accompanies our letter and is also shared with the Land Use Review Board, DHCD, the Joint Legislative Environmental Oversight Committee, and with the Selectboards of TRORC's thirty member towns. Representative Mike Tagliavia (Orange-1) and Senator John Benson (Orange District) have separately written to TRORC's Executive Committee about the same conduct documented below. Addressed to Chair Emmons and the Commissioners and dated September 29, 2026, their letter remains unacknowledged and unanswered by TRORC more than three weeks later, and it was never distributed to the full Board to which it was addressed.

This document was prepared on behalf of the four undersigned Commissioners by Michelle Massa, with documentation from fellow Commissioners and members of the public across TRORC's 30 member towns. Several current and former town officials declined to speak on the record about their experiences with TRORC staff, citing fear of retaliation, including the withholding of grant funding.

Each of us serves at the pleasure of our own town's Selectboard, not TRORC. It is from that vantage point, representing our towns rather than the organization itself, that we bring forward the grievances and documented conduct in this report: a pattern of abuse of power and arrogance that we believe warrants the

Attorney General's attention. Many resources are listed at the end of this report for validation and further reading.

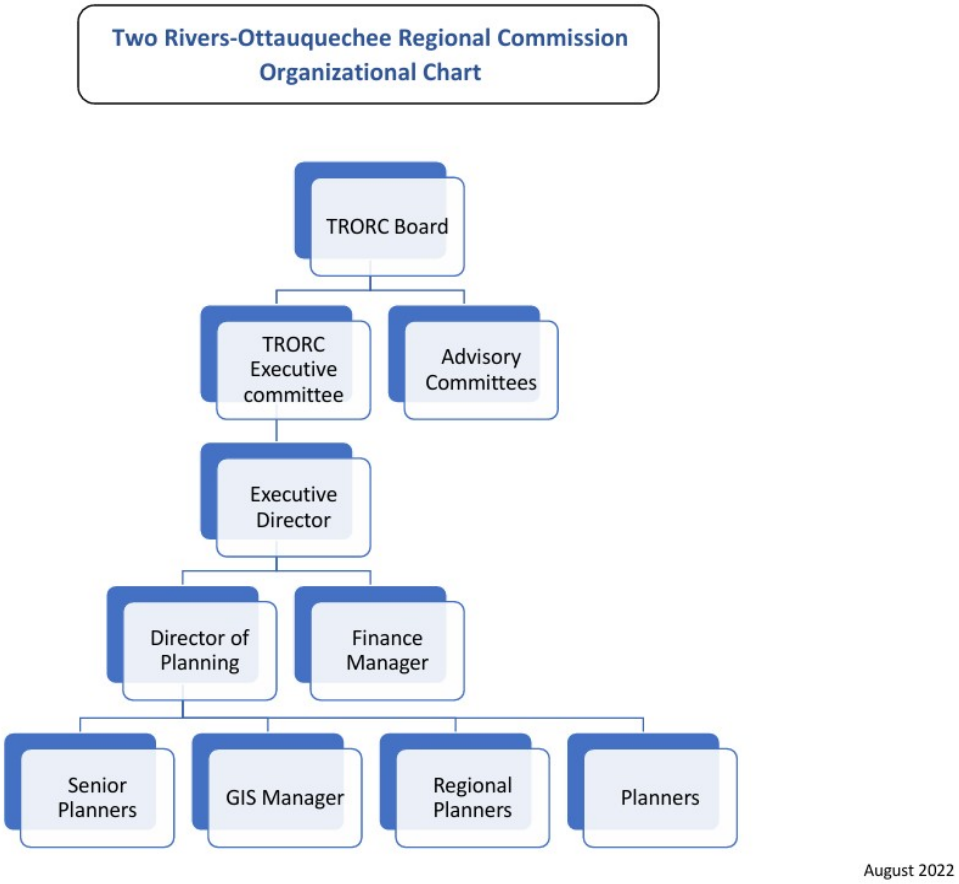
This is not one town's grievance against TRORC's staff, and it is not personal. More than 180 comments were made during the public comments period, 99% of which were in opposition to some element of this plan or the process itself. Vershire and its representative raised our concerns through four formal written submissions since July 2026: a Vershire Planning Commission and Selectboard letter (July 14), a 120 citizens' petition (July 16, co-led with Corinth farmer Neil Ryan), hearing remarks submitted to both TRORC and the Land Use Review Board (July 29–30), and yet another formal LURB comment (August 6) — none of which TRORC's process has meaningfully answered. (Library of many formal comments is HERE).

This document serves as an accounting — on behalf of the landowners and rural residents least able to absorb more regulation — of an organization whose instinct to override local objection did not start with Act 181. TRORC voted down Hartford's own objections to this same mandatory-language approach back in 2019, according to the Commissioner who raised them. To be clear: Act 181 did not create this pattern; it handed TRORC a bigger platform for it. That platform arrived at the very moment the Legislature set boundaries on TRORC, requiring that regional planning decisions be made **"at the most local level possible commensurate with their impact."** 24 V.S.A. § 4302(b)(2). That limit has never been in TRORC's sights — not in 2019, and not now.

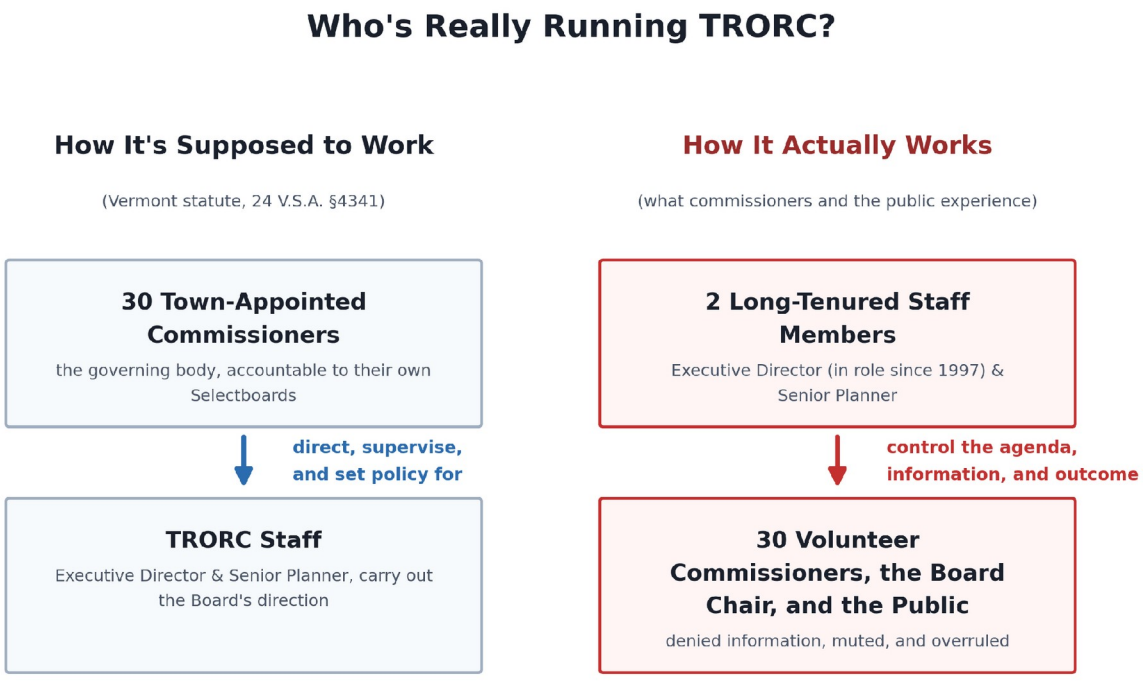
1. In a Nutshell

The Two Rivers-Ottauquechee Regional Commission (TRORC) writes land-use rules with the force of law for 30 Vermont towns. By state law, TRORC is governed by 30 town-appointed Commissioners, ordinary Vermonters who serve at the pleasure of their own Selectboards. In practice, two long-tenured staff members, Executive Director Peter Gregory and Senior Planner Kevin Geiger, run the organization with effectively no oversight or accountability. They have blocked public participation, censored communication between Commissioners, threatened towns with the loss of grant funding, and used their positions to push personal agendas in Act 250 permitting fights, sometimes making claims that were later proven false (e.g. Peace Field Farm, Woodstock example).

The organizational structure: as designed, and as it functions in practice



TRORC's own published organizational chart (August 2022): the Board sits at the top, above the Executive Committee and staff.



How the structure is supposed to function under 24 V.S.A. §4341, compared to what Commissioners and the public actually experience. The tail is wagging the dog at TRORC.

The TRORC Executive Committee, VLCT, LURB, and now, the Vermont Attorney General's office have all been asked to intervene, but nothing at TRORC has changed. This documentation is submitted directly to the Attorney General's office in support of our request, alongside a separate letter from Representative Tagliavia and Senator Benson addressing the same conduct.

This is not a new problem. The behavior documented below did not begin after S.325 passed; it was already documented back to at least 2019 by Hartford, and it has continued, unchanged, ever since. We shared our own legislative briefing on TRORC with Representative Rob North several weeks before the Joint Legislative Environmental Oversight Committee took it up at its first meeting, on October 8, 2026. That was the first attempt to put any part of this record before a state official with oversight responsibility. Our letter to the Attorney General, alongside this documentation and Rep. Tagliavia and Senator Benson's letter to TRORC's Board, now puts the full record before every state official positioned to act, as well as TRORC's own Board and the towns TRORC serves, all in one place. In our view, what this record describes is a systemic breach of the public trust, and it warrants both the Legislature's attention and a formal inquiry by the Attorney General's office.

This aggregation of grievances is not one town's grievance, but more than thirty separate documented incidents, drawn from eight towns across TRORC's wide region, spanning 2019 through October 2026. Additional documented incidents exist beyond what is contained in this report.

Nine Documented Patterns

What this briefing covers, and where the record sits:

01

Coercion Over Funding

TRORC staff used grant funding and permitting authority as leverage against member towns and individual landowners.

Section 2

02

Excluding the Public

TRORC excluded the public from a March 2026 meeting, then admitted the Open Meeting Law violation only under threat of legal action.

Section 3

03

Excluding Commissioners

In September 2026, three sitting Commissioners were barred from a closed Executive Committee session. A commissioner contact list was withheld for 17 days.

Section 3

04

Abusive Conduct by the Director

Executive Director Peter Gregory swore at a member of the public and did not deny it. TRORC's own policy required the Executive Committee to act, yet it did not.

Section 4

05

Conduct in Act 250 Cases

In the Peace Field Farm case, TRORC staff are alleged to have made false claims to regulators, entered private land without consent, and taken positions no Commissioner approved.

Section 5

06

No Discipline Mechanism

Neither TRORC's bylaws nor its Code of Conduct can discipline staff, and regional commissions sit outside Vermont's Municipal Code of Ethics.

Section 6

07

Town Requests Unanswered

Towns asked TRORC which parcels are being reclassified; for per-town land use figures; and for the environmental justice analysis LURB required. None were supplied.

Section 6

08

The Plan Language Binds

The Vermont Supreme Court held in *In re B&M Realty* (2016) that TRORC's mandatory plan language is enforceable against landowners in Act 250.

Section 8

09

Defying State Oversight

Asked by the state Land Use Review Board to justify its mandatory policies, TRORC's written answer disputes the Board's authority to ask.

Section 9

Every item is backed by a written record, available on request.

2. Overreach and Coercion

Staff have repeatedly used their control over grant funding and permitting authority as leverage, both against towns and against individual landowners, rather than serving as **neutral** technical advisors.

- At a public Executive Committee meeting on April 8, 2026, the Chair asked to finish the Land Use chapter, noting that a number of people still had their hands up when the Board last took up the chapter. Executive Director Peter Gregory responded that "the only people that didn't speak were members of the public" and recommended that the Board not bring the chapter up again. A few minutes later, as the discussion turned to landowners' concerns about Tier 3, he said: "I don't care, because I… I'm here to get this regional plan through. I'm not here to… to worry about what every landowner is thinking about Tier 3. It is just not our issue." (TRORC's own meeting recording, at about 1:21:19 and 1:26:31.) Neil Ryan posted video of this exchange in his July 9, 2026 post, Two Rivers update: A pattern of exclusion and condescension. Ryan's account also appears in his public comments reprinted in TRORC's own August 31, 2026 Responsiveness Document (pp. 142 and 153), and TRORC's responses did not dispute it.
- At the Bradford Selectboard's March 12, 2026 meeting, Gregory told the board it could "talk about it until the cows come home," and added, "no one's gonna die, this is not life and death" (meeting recording, at about 1:26:03; Passcode: .DbVT1e4). A Bradford business owner present read it as a signal that continued objections would put the town's grant funding at risk.
- At a public hearing, Senior Planner Kevin Geiger said, in substance, that grant funding could be revoked if the town did not adopt the plan as written, a comment one Commissioner who was present described as fear-mongering.
- When Vershire's Planning Commission asked for help updating its town bylaws, staff first said a grant deadline had already passed, then offered free help, then reversed course and required a paid contract once Vershire's own analysis got too detailed for staff's liking.

3. Silencing the Public and the Board

State law requires regional commissions to give the public a meaningful chance to weigh in, not just a formality. TRORC has repeatedly closed that door, on both the public and its own governing Commissioners.

- **January 14, 2025 / August 7, 2026:** Pomfret's Planning Commission and Selectboard, led by TRORC's own Chair, wrote to TRORC twice raising the concerns documented throughout this record. The second letter directly answered LURB's own question about municipal support, on the record: "Pomfret's answer, respectfully, is that it does not support those policies as drafted." Between the two letters, nineteen months apart, TRORC made hardly any meaningful changes to the mandatory provisions Pomfret objected to. Only after hundreds of public comments poured in opposing the plan's overreach did TRORC walk back five of the most contested provisions. A great many "shall" and "must" provisions remain; the Board began working through them on September 30 and October 14, and that review continues.
- **March 25, 2026:** Gregory excluded the public from a meeting in violation of Vermont's Open Meeting Law. TRORC denied any wrongdoing until threatened with legal action, then, following a written Open Meeting Law notice from Corinth farmer Neil Ryan on August 10, 2026, admitted the violation at an August 20 special meeting. Several community members doubt that the cure was done properly as the Commission defied its own legal counsel's advice on the remedy.
- A citizen who was speaking during public comment was cut off and muted mid-sentence after criticizing a staff-written policy, even as other attendees offered to give him their own speaking time to finish.
- Staff blocked the Board Chair's own outgoing letter from referencing a Commissioner's written analysis of an official LURB preapplication review, evidence that an Executive Director overruled his own Board Chair's communications.

- Staff do not respond to every Commissioner the same way. On January 13, 2025, a male Commissioner objecting to the draft regional plan asked staff for the full commissioner contact list and received it the next day. On August 14, 2026, Michelle Massa asked for the same list to circulate her own summary of LURB's official review, a document LURB's own Chair, Janet Hurley, had already reviewed as "accurate." Ms. Massa received no response, asked again in person at the August 20 meeting, asked a third time in writing on August 31, and finally received the list that same day, seventeen days and three requests later. There is no established channel for Board communications. Until very recently, staff emails to the Board went out as BCC, so Commissioners could not see who else received them.
- **September 9, 2026:** TRORC cancelled the meeting scheduled for that day, which residents understood as their chance to ask questions about the Commission's written responses to public comment. Commissioners were told the reason was to allow more time to digest the material, but the public was told nothing; the meeting simply disappeared from TRORC's website, and a request that staff post an explanation went unanswered. It was never made clear whether the meeting was a Board meeting or a public discussion session. No replacement was scheduled. Michelle Massa asked staff and the Chair to reschedule it as a public meeting, and then asked that the first hour of the September 30 Board meeting be set aside for public discussion. Neither request was acknowledged, and neither happened. On September 30, public comment was limited to 30 minutes in total, about two minutes per speaker, on a 294-page responsiveness document affecting thirty towns.
- **September 14, 2026:** TRORC's Executive Committee held a same-week "emergency" meeting called, as Michelle Massa can confirm firsthand as a Commissioner present, to address the Executive Director's September 9 conduct at the coffee shop. In holding it, the Committee listed no topic on the agenda, muted a Commissioner during public comment, and denied three sitting Commissioners access to a closed executive session, while admitting *on the record* that the Committee itself had one more member than its own rules allow. The meeting's only outcome was an agreement to have TRORC's attorney draft a public statement for "damage control."
- **September 15, 2026:** Neil Ryan, a farmer from Corinth, filed his second formal Notice of Alleged Open Meeting Law Violation and Request for Cure under 1 V.S.A. § 314(b)(1), addressed to Chairman Bill Emmons and copied to Peter Gregory and the Office of the Vermont Attorney General. It alleges eight separate violations arising from the September 14 meeting, including an agenda that never stated the nature of the proposed executive session, a special meeting never publicly announced as § 310(7) requires, a motion that identified no business at all, the exclusion of sitting Commissioners from a closed session with no motion or vote on their exclusion, and formal action taken *behind closed doors*. Under § 314(b)(2) TRORC has ten calendar days to respond publicly. Under § 314(b)(3), silence is treated as a denial.
- **September 25, 2026:** TRORC responded to Ryan's complaint. Of the eight alleged violations, the Commission acknowledged five, disputed two, and gave a partial acknowledgment on the remaining one.
- **September 28, 2026:** When the 48-hour posting deadline passed at 6:30 p.m., TRORC had not posted an agenda for the September 30 meeting. Screenshots and a timestamped web-archive capture at 8:13 p.m. document it.
- **September 30, 2026:** TRORC's Board met and started taking up roughly 140 proposed changes to the regional plan. The agenda was not posted until the morning of September 29, the day before the meeting, after a Commissioner asked staff to post it – late under 1 V.S.A. § 312(d)(1)(A). At the Chair's request, the Board then voted, 25 to 1 by roll call, to have Tom Kennedy, Hartland's alternate commissioner and Vice Chair of the Hartland Select Board, preside as Chair Pro Tempore over public comment and the agenda item deciding 20 of those changes. However, Mr. Kennedy holds no TRORC office. Our objection is not to Mr. Kennedy, who may well have been a reasonable choice to run that discussion. It is to whether the Chair had the authority to appoint him and put that appointment to a vote, when Section 9.5 of the bylaws requires

that any meeting transacting legal business be chaired by an officer of TRORC. On two questions where the Board was visibly divided, Kennedy called for a show of hands rather than the roll call 1 V.S.A. § 312(a)(2)(B) requires once a member is attending remotely, and no vote was taken by town as Section 5.2 of TRORC's bylaws requires. Kennedy told the Board members they were "not voting on anything tonight" and that the results were "the temperature of the meeting," while also telling them staff would follow "the direction that you folks are going to take tonight." Neil Ryan filed a third formal Open Meeting Law complaint over this meeting on October 4, 2026, naming both defects and raising the Section 9.5 question.

- **October 5, 2026:** TRORC's Executive Committee held a special meeting without sending any notice to the full Board. The agenda memo, dated October 1, was addressed to Executive Committee members only, and the meeting was posted on TRORC's website, but no notice went to the other Commissioners. At the time, Article 9, Section 9.4 of the bylaws required seven days' written notice of any TRORC or subcommittee meeting to every Commissioner and Member-at-Large. At that meeting, the Committee adopted an internal policy setting 24-hour notice for its own future special meetings, a standard that conflicts directly with the bylaws' own seven-day requirement. A committee-adopted policy cannot shorten what the bylaws themselves require; only a bylaw amendment under Article 10, which needs twenty days' notice and an affirmative vote of 75% of members present, can do that.
- **October 14, 2026:** TRORC's Board held a special meeting, called by the Chair and Executive Director in a memo dated October 9, to respond to Neil Ryan's October 4 complaint alongside Regional Plan business. According to TRORC's draft minutes, the Board voted unanimously to acknowledge both violations Ryan alleged: the late agenda and the missing roll-call votes, and then ratified all of its September 30 actions in a single motion without discussion. It adopted an agenda-posting policy set at the Open Meeting Law's minimums, 24 hours before special meetings and 48 before regular ones, by a roll call of 16 to 3. On the Chair's motion, the Board again appointed Tom Kennedy as Chair Pro Tempore, including for an agenda item where votes would be taken, with Bridgewater, Granville, and Vershire opposed. The Section 9.5 question Ryan raised about who may chair a meeting transacting legal business does not appear anywhere in the minutes.

4. Unprofessional and Abusive Conduct

- **September 9, 2026:** The same day TRORC cancelled a public meeting intended for residents' questions, Hartland farmer Todd Heyman held a coffee shop door open for a man who turned out to be Executive Director Peter Gregory. Heyman asked him, pointedly but without profanity or any threat, why TRORC had cancelled that day's meeting when it says it wants public input. According to Heyman, Gregory answered "f*ck you," twice. When Heyman asked, "Excuse me, what did you say?", Gregory added "f*ck off," in front of other customers. Heyman left without buying coffee. He gave his account directly to Board Chair Bill Emmons. When the Chair raised it with Gregory, Gregory did not deny it, describing it only as "an altercation." To our knowledge, no corrective action has been taken. On September 14 the Executive Committee met in a closed session, later described in its minutes as the evaluation of a staff member, after the Committee stated on the record that its purpose was to "get a handle on what's going on right now before it gets out of control and do some damage control." Its only reported outcome was a decision to have TRORC's attorney draft a public statement. The Committee later acknowledged that meeting violated the Open Meeting Law and ratified that decision on October 5. As of this writing, we are not aware that any statement was ever issued.
- TRORC's Abuse Policy, adopted by its Executive Committee on January 12, 2022, is written to protect staff. It addresses abuse directed at staff by "clients, contractors, other staff, or the public," and it names the Executive Director as the person empowered to enforce it. It offers the public no protection at all, and that gap is itself worth the Legislature's attention.

- The policy does, however, contain one provision that applies here: "Verbal abuse by supervisory staff or Board members shall be reported to the Commission's Executive Committee for action." Peter Gregory is supervisory staff. On its own terms, this policy required TRORC's Executive Committee to act on his September 9 conduct. The Executive Committee met on September 14, but, as described above, its only reported outcome was a decision to have counsel draft a public statement.
- That expectation is not ours alone. In January 2025 testimony to the House Committee on Government Operations and Military Affairs, the executive directors of the Chittenden County and Addison County regional planning commissions told legislators that "RPCs work for member towns," that "RPC Boards approve budgets and set policy," and that "Executive Committees of each RPC board are responsible for the oversight of the Executive Director."
- **April 13, 2026:** When Michelle Massa, as Chair of the Vershire Planning Commission, asked in writing how TRORC had calculated Vershire's 30-unit housing target, Gregory did not answer the question. He wrote that "everything else in your email is not accurate," without saying what, and added: "Like my mom used to say 'You are who you hang out with' so again, look for new sources of accurate information, not garbage." He sent this reply on a thread that included Vershire's town Listers and TRORC senior staff. The same email said that if Vershire missed its target, "nobody dies or takes residents' first born." He had used nearly the same words a month earlier, telling Bradford's Selectboard "no one's gonna die." It took three written requests and notice of a public records request before Gregory agreed to provide the methodology. The full email exchange is available on request.
- In 2023, while a permit case was pending, Gregory and Geiger visited a restaurant owned by the applicant and made disparaging remarks about him and his farm to restaurant staff and other customers. When confronted, Gregory did not deny the incident, describing it as "having a few drinks and shooting their mouths off."

5. A Specific Case Study: The Peace Field Farm Permitting Fight

The Peace Field Farm (Peacefield LLC) Act 250 case in Woodstock/Pomfret is real and independently documented: Valley News, the Vermont Standard, Mountain Times, and VTDigger covered it from 2021 until the final appeal was dismissed with prejudice on April 23, 2026, when the restaurant was found to qualify as an Accessory-on-Farm-Business exempt from Act 250.

Separately, Todd Heyman, owner of Fat Sheep Farm in Hartland and a former attorney, has a draft ethics complaint in preparation against Executive Director Peter Gregory concerning TRORC's handling of the case, expected to be filed with the Vermont Ethics Commission later in 2026. Heyman is a friend of the Peace Field Farm owners, not a party to the case himself, and his specific allegations remain unverified as of this writing; the draft complaint is available on request. Neil Ryan, a farmer and land rights advocate from Corinth who filed all three Open Meeting Law complaints against TRORC and has testified on Act 181 from the perspective of rural farmers and landowner rights, is likewise available to speak with any official this record reaches.

A second, independently sourced thread bears on the same Chair. Unlike the Heyman account above, which is an unverified draft complaint, the material below comes from John Holland's own correspondence directly with TRORC, spanning 2021 through this October, which Michelle Massa has reviewed firsthand.

Peace Field Farm's underlying agricultural use is independently confirmed: the Vermont Agency of Agriculture determined in July 2021 that the 194-acre farm meets the Required Agricultural Practices' definition of farming (roughly 70 Mangalitsa and Heritage pigs, 13 Angus cattle, about 250 laying hens, and roughly 10 acres of fiber crops), and the Vermont Land Trust had separately confirmed Holland's status as a farmer in 2016. TRORC nonetheless wrote to the Act 250 District 3 Commission in June and August 2021 opposing aspects of the farm's

permitting, prompting detailed point-by-point written rebuttals from Holland in June and September 2021 addressing the Commission's claims about ponds, roads, clearing, riparian plantings, and a barn demolition.

In May 2025, after Executive Director Peter Gregory and TRORC's Chair made public remarks disparaging the Peace Field Farm project, Holland wrote to TRORC raising a conflict of interest: the Chair owns and operates an on-farm business of his own, located nearby, whose products and on-site sales closely mirror what Peace Field Farm was proposing, including a comparable on-farm restaurant concept. Holland asked TRORC to confirm in writing whether it intended to oppose Peace Field Farm's applications, writing that "the apparent conflict of interest arising from his leadership while TRORC potentially opposes a similar agricultural endeavor presents a significant appearance of impropriety." Holland has stated he received no response. We are not in a position to verify or resolve that allegation ourselves. We include it because it is Holland's own documented, repeated written claim to TRORC's own leadership, not a secondhand account, and because it shows how TRORC's conflict-of-interest rules work in practice. TRORC's Code of Conduct and Conflict of Interest Policy, adopted by the Executive Committee on February 10, 2021, bars members from taking official action on matters where they have a conflict, but it depends on members disclosing and recusing themselves. When Holland raised this conflict in writing and asked for a response, he received none. We want to be direct that this is not a complaint any of the four of us is making against the Chair personally; we continue to serve alongside him on TRORC's Board. It is Holland's allegation, and we think the Attorney General and the Legislature should know it exists and remains unanswered.

The dispute resolved in Peace Field Farm's favor: the Vermont Superior Court's Environmental Division held in August 2025 that the on-farm restaurant qualifies for Act 250's farming exemption, and the final appeal was dismissed with prejudice in April 2026. Even after that, in an October 1, 2026 memo to TRORC's Board, Holland raised a new concern: TRORC's draft Future Land Use map singles out the Peace Field Farm segment of Pomfret Road for a less-favorable "Rural Agriculture and Forestry" designation while classifying the rest of the same road as "Rural General," a discrepancy he has asked TRORC to correct and that he reads, in his own words, as "another position taken against this property," while noting he does "not assume that was the intent." Holland also raised the issue in person during public comment at the Board's September 30 meeting in Bethel, where it is recorded in TRORC's draft minutes. His October 1 memo asked that it be shared with the full Board and placed on the agenda for the Board's next regular meeting, October 28, 2026. The agenda and 41-page Board packet for that meeting, distributed October 21, include neither the topic nor his memo, and to our knowledge the memo has not been distributed to the full Board.

6. No One Is Watching the Watchers

TRORC's own governing documents, its bylaws and Code of Conduct, contain no mechanism to discipline or remove staff for misconduct. That gap is one reason none of the above has had any consequence.

A pattern, not just isolated incidents: bylaws violations with no enforcement check

This isn't limited to staff conduct, and it isn't a single incident. Across different years and different committees, TRORC has repeatedly violated its own bylaws, the stricter rules it wrote for itself, not just the Open Meeting Law's statutory floor.

- **Executive Committee membership:** the Committee operated with a seventh member, one over the six-seat cap Article 8, Section 8.1 sets, since at least 2023, according to TRORC's own annual report, until a member resigned from the Committee on October 5, 2026.
- **The October 5, 2026 notice policy:** the Executive Committee adopted a new internal policy setting 24-hour notice for its own special meetings, when Article 9, Section 9.4 already requires seven days' written notice

for any TRORC or subcommittee meeting. A committee cannot shorten by policy what the bylaws themselves require.

- **October 14, 2026 update:** at that evening's special Board meeting, Michelle Massa and Diane Eramo objected to a new agenda-posting policy set at the Open Meeting Law's 24- and 48-hour minimums. Massa stressed that Commissioners and the public need time to review materials and that the statute defines emergency meetings narrowly. Eramo argued that after its Open Meeting Law violations, the Commission should follow both the statute and its own bylaws rather than shorten notice. Bethel's Commissioner offered a substitute motion to simply follow the bylaws. TRORC's counsel told the Board that its bylaws require more notice, "which the Commission is obligated to follow in any case," described the policy as covering situations where the bylaws "are not, or practically cannot be, followed," and offered alternative language requiring seven days' notice. No amendment was moved, the substitute was never voted on, and the Board adopted the shorter policy 16 to 3. In effect, the Board wrote itself a fallback for when it does not follow its own bylaws, set it at the legal minimum, and passed over its own counsel's suggested seven-day language. The Open Meeting Law carries legal consequences, so TRORC answered those violations. Its bylaws carry none.
- **That same October 5 meeting:** did not meet the bylaws' standard either. Notice went to Committee members only, and none went to the rest of the Board, which Section 9.4 required at the time.
- **The September 30, 2026 meeting:** the Chair asked the Board to approve Hartland's alternate commissioner, who holds no TRORC office, as Chair Pro Tempore for the agenda item deciding 20 plan changes, and the Board agreed. Neil Ryan's October 4 Open Meeting Law complaint flagged that Section 9.5 reserves chairing a meeting that transacts legal business to an officer. When the Board took up that complaint on October 14, it acknowledged both Open Meeting Law violations, but neither TRORC's counsel nor the Executive Committee addressed the Section 9.5 question at all. It was simply skipped. The Open Meeting Law points got answers because they carry legal consequences. The bylaws point did not, because a bylaws violation carries none. At that same October 14 meeting, after Ryan's complaint had put the question squarely before the Board, the Chair moved to appoint Mr. Kennedy as Chair Pro Tempore again, for an agenda item where votes would be taken, and the Board approved it over the objection of Bridgewater, Granville, and Vershire. Section 9.5 does not appear anywhere in that meeting's minutes.

We looked into what happens when a regional planning commission violates its own bylaws this way, repeatedly, across different years and different subject matter. As best we can determine, nothing does. Vermont's regional planning commission statute, 24 V.S.A. Chapter 117, gives no state body — not the Agency of Commerce and Community Development, not the Secretary of State, not anyone — authority to enforce an RPC's compliance with its own bylaws. The Secretary of State's role for any Vermont entity is administrative, registering it and processing its filings, not overseeing its internal governance. The Open Meeting Law has its own enforcement path. The bylaws TRORC wrote for itself have none. An organization that can violate its own governing document with no consequence does not really have bylaws; it has procedures it follows when convenient.

- This is not limited to personal conduct. Across four formal written submissions since July, Vershire officials, including Commissioner Massa, raised specific, answerable requests. Many remain unaddressed even after TRORC published its full 294-page Responsiveness Document on August 31. Each one is information a town needs before it can evaluate what is being done to its own land.
- **Parcel-level data.** TRORC will not tell Vershire which parcels are changing classification, or from what to what; it only sent Vershire a letter indicating that parcels across seven categories are being reclassified. It points landowners instead to a self-service map and expects each of them to find their own property, interpret the lines, and work out what the new category means. Not everyone has the access or the training to do that. The reasonable process, and the one every RPC should be required to follow, is to supply each town a list of parcels changing classification, especially those moving into Rural Conservation, the most

restrictive category. That designation follows the land permanently. It affects what an owner may do, what the property is worth, and what the town's grand list is worth.

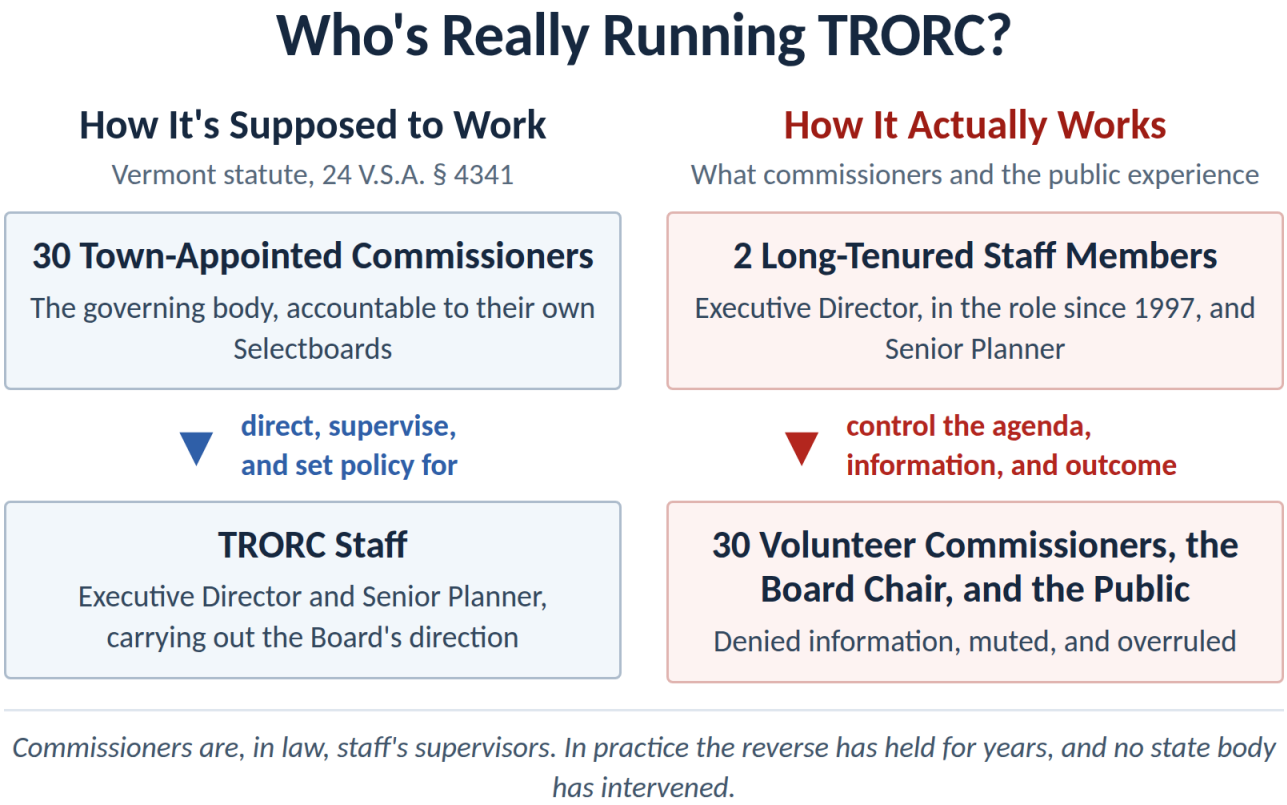
- **The promise to return to Vershire with new maps.** At the Vershire Planning Commission's July 9, 2025 meeting, TRORC presented working draft maps and said it would review them in January 2026. TRORC never returned to Vershire to present the revised maps that later appeared in the 2026 draft, and no explanation was given. TRORC now characterizes its public outreach as *expansive* and *thorough*. The volume of objections this plan has generated is the evidence against that claim.
- **Per-town land use percentages.** Vershire asked repeatedly for the percentage of each town's land falling into each Future Land Use category. TRORC published only a region-wide *aggregate* on its map page. Every town has a right to know what share of its own territory is being placed in each category. That request is still ignored.
- **Environmental justice.** LURB's review specifically asked TRORC to show who benefits and who is adversely affected by these designations. TRORC did not perform that analysis. It said the analysis would be addressed later. That is not a response to a finding of non-compliance; it is a deferral, and LURB's finding stands ignored as far as we know.
- Commissioner Massa's own land sits in the Route 113 and Parker Road corridor with direct access to a state-maintained highway. She asked that it remain fully Rural General, as it is today, and not largely converted to rural-ag/forest per new FLU maps. Owning a working forest is not a reason to reclassify land into a more restrictive category, especially when there is good access to the only state road that goes through town. In the 20 years since purchasing this logged parcel, the wildlife has thrived alongside her family as they recreate on and care for this land. It is not possible to evaluate these matters properly by using satellite imaging, and therefore credence should be given to landowners who know their land best, not planners in Woodstock at a desk.

  Vershire is not alone in raising this kind of objection. On October 12, 2026, Granville's Selectboard wrote to TRORC's Chair, Executive Director, and Chief Planner objecting to the reclassification of its land, outside the Green Mountain National Forest and state holdings, from Rural General to Rural Conservation, warning that the change would subject a town of 304 residents that has already lost its school and its one manufacturing employer to regulation it sees no justification for. The letter was filed with LURB. The comment window for this round has closed, but the Commission is expected to open a second round, and Granville's Selectboard may refile then.
- Complaints to VLCT have produced some helpful answers on a few discrete points, but no mechanism to hold TRORC or its staff accountable for the conduct described in this record: the Open Meeting Law and bylaws violations, the ignoring of sitting Commissioners' requests to put items on an agenda, or the seventeen-day delay in providing a Commissioner contact list. VLCT's own Municipal Assistance Center has been candid about why: its attorney-client relationship runs to a member municipality acting through its legislative body, not to an individual Commissioner, which limits what it can do on a sitting Commissioner's own behalf. The pattern that emerges, consistent with the rest of this record, is that the avenue most likely to get a response is the one with an enforceable legal consequence attached, the Open Meeting Law, while bylaws violations and the treatment of individual Commissioners go largely unaddressed everywhere we have asked.
- **Executive Committee size:** Section 8.1 of the bylaws limits the Executive Committee to TRORC's four officers plus one or two additional members appointed by the Chair upon a vote of the Board, six at most. TRORC's own 2023 annual report lists seven members. At its June 2025 and June 2026 annual meetings, the full Board again voted to seat a seven-member Executive Committee: four officers and three at-large members (Nancy Malmquist, Ken Alton, and Brian Loeb in 2025; Ken Alton, Brian Loeb, and John Broker-Campbell in 2026),

each time on the Nominating Committee's recommendation with no nominations from the floor. Neither set of minutes records any question about the cap. At the September 14 meeting, members acknowledged on the record that the Committee has a set number of members and that they had not decided whether one at-large member was legitimately seated. The Committee returned to six only on October 5, when Mr. Alton resigned from it, and he remains on the Board as an at-large member.

- Vermont's own Municipal Assistance Center, the League of Cities and Towns' legal service, confirmed in writing to a TRORC Commissioner that regional planning commissions fall *outside* the state's Municipal Code of Ethics entirely, because state law defines "municipality" as a town, village, or city only. There is currently no clear venue to bring an ethics complaint against RPC staff at all.

The diagram below is the simplest way to say it: by law, Commissioners run TRORC and staff answer to them. In practice, it runs the other way, and has for many years.



7. Who Is Being Heard, and Who Is Not

We think it is worth naming a pattern in who has had to fight to be heard in this process and who has not. The four of us represent Bridgewater, Newbury, Granville, and Vershire, four of the smaller and less affluent towns in TRORC's 30-town region. Averaged together, their median household incomes come to about $66,000. The six towns that currently hold Executive Committee seats, Pomfret, West Fairlee, Bradford, Fairlee, Hartland, and Norwich, average about $95,000, roughly 44 percent higher (U.S. Census Bureau, American Community Survey 5-year estimates, 2020–2024). Small-town estimates carry wide margins of error, but the gap holds even without Norwich, the highest-income town: the other five average about $86,000, roughly 30 percent higher than ours. We are not asserting that TRORC has engaged in unlawful discrimination; that is a specific legal claim we are not positioned to make and are not making here. What we are saying is that the towns being asked to accept mandatory, enforceable plan language with the least meaningful opportunity to shape it are

disproportionately the smaller, poorer, and more rural towns in the region, and we think that context matters to any review of the rest of this record.

8. Why Staff Is Emboldened to Mandate: The Supreme Court Already Ruled

There is a reason mandatory language in a regional plan is not an academic question. In 2016, the Vermont Supreme Court decided *In re B&M Realty, LLC*, 2016 VT 114, a case arising from TRORC's own regional plan. A developer had won approval at the Environmental Court for a multi-phase commercial project at Interstate 89's Exit 1 in Hartford. The Supreme Court reversed and the project died, holding that TRORC's plan provisions were not aspirational but mandatory and enforceable in Act 250.

The Court found the provisions "reinforce each other in establishing a clear and mandatory framework for development," such that "a reasonable person can discern what is prohibited."

That decision is the legal foundation underneath every objection in this briefing. When TRORC writes "shall" and "must" into a regional plan, which it did roughly 273 times, it is not guidance. It is a rule the courts will enforce against a landowner in an Act 250 proceeding. TRORC knows this. Its own 2022 Strategic Plan, developed by its Executive Director and Director of Planning, describes the organization as "umpire – a regulator, stemming from Vermont's planning framework" (p. 24). That is how TRORC describes itself internally, whatever it says about the plan being "only a plan" in public. It is why TRORC fought to retain roughly 40 percent of its mandatory language after public comment, and why "it is only a plan" is not a responsive answer to anyone asking what a reclassification will do to their property.

It also explains the institutional arrogance on display. TRORC has been told by the state's highest court that its plan language binds. What it has never been told is that anyone can hold it accountable for how that language gets written, by whom, or through what public process. That is the gap the Legislature can close. The Court was construing the statute the Legislature wrote, and the Legislature can amend it.

The pattern is also longer than this plan cycle. The Court affirmed in 2016 that TRORC's plan language binds. In 2019 the Town of Hartford brought objections to the Commission seeking to moderate that language and was voted down. In 2026, TRORC is expanding mandatory language again.

To be clear, this is not one town's noisy complaint. Bruce Riddle, a Town of Hartford staff member and TRORC alternate commissioner, has raised these objections for years. Writing in August 2026, he noted that the arguments Vershire and others are making now "raise some of the same arguments Hartford presented to the Commission in 2019. For the most part, at a Commission vote, we lost."

He also put the capacity problem plainly. Hartford employs four professional staff who work on land use. Most towns have none at all, only volunteers. And the Land Use chapter, which he and others found the hardest in the plan, is exactly where that gap does the most damage.

If Hartford, with four professional land use staff, cannot keep pace with TRORC's process, a town like Vershire running on volunteers has no chance. **That imbalance is the mechanism by which two staff members come to set policy for thirty towns.** Act 181 states that control should remain *as local as possible.* Towns know their own land. Regional commissions can and should offer guidance, technical support, and data. They should not dictate, and they should not use funding and permitting leverage to extract compliance.

9. Defying State Oversight, in TRORC's Own Words

Vermont's Land Use Review Board (LURB) is the state body responsible for determining whether TRORC's regional plan complies with the law. When LURB asked TRORC to justify or revise several mandatory policies in

its preapplication review, TRORC's staff response was not to address the substance. It was to question whether LURB had the authority to ask in the first place. Five examples, quoted directly from TRORC's own August 31, 2026 response document:

- On LURB's request that TRORC show real community support for its mandatory policies, not just a Board vote: "...it is not our place to second guess the Legislature on this." (p. 279)
- On LURB's request that TRORC show its rural-land policies won't unfairly burden lower-income, senior, and rural residents: "TRORC does not believe that there is any constitutional infringement due to the draft Plan content..." (p. 279)
- On LURB's finding that some of TRORC's rules function more like local zoning decisions than regional ones: "We do not see where that definition is within the purview of the LURB to judge..." (p. 280)
- On LURB's request that TRORC justify a mandatory farmland policy: "TRORC does not think that the Legislature enabled the LURB to approve or disapprove of policies..." (p. 291)
- On LURB's finding that it could not confirm the plan is compatible with individual town plans, and its request for supporting evidence: TRORC simply restated its conclusion that the plans are compatible, rather than supplying the evidence LURB had actually asked for. (p. 282)

LURB is the body the Legislature created to check exactly this kind of plan. TRORC's own written record shows staff treating that oversight as something to be managed around rather than complied with.

TRORC's defiance of LURB's authority was not limited to its written responses to LURB directly. On September 18, 2026, a letter was filed with LURB in TRORC's own name, captioned as coming from "the Commission," disputing LURB's authority to impose a distinct review standard on the mandatory policies in TRORC's draft plan. The letter cites *In re B&M Realty* twice, arguing that because mandatory plan language is enforceable under Act 250, LURB's "creation of a set of criteria solely for mandatory policies in a regional plan runs counter to this enabling" and is, in TRORC's own words, "outside of the LURB's authority to require." The letter bears no signature and names no author. No Board vote authorized it. The letter responds to LURB's August 7, 2026 preapplication review, and the Board's minutes since then (August 20, September 30, and October 14) record no vote on taking this public position, nor any Board discussion of the position it takes. It is posted on the state's Act 250 site: TRORC Comments to the LURB, 09-18-2026.

On September 30, 2026, in an email signed by Board Chairman Bill Emmons and sent to all Commissioners by TRORC staff, the Chair responded to Commissioner questions about the September 18 letter, stating that "the Executive Director has the duty and the authority to manage correspondence for the Commission and to ensure the adopted policy of the Commission is followed and communicated," and that the letter's position was consistent with Board policy because the Board voted unanimously on *April 26, 2026* to authorize staff to initiate public hearings on the first draft of the Regional Plan. That vote authorized staff to *begin a hearing process* on a specific draft. It did not address the legal position the September 18 letter takes, that LURB lacks authority to impose a distinct review standard on mandatory plan provisions, and the record shows no Board vote on that position.

Windham Regional Commission's own September 11, 2026 letter to LURB on the same proposed guidelines illustrates the contrast: WRC's letter is signed by name and title, by Executive Director Chris Campany, documents that WRC's Executive Board reviewed LURB's comments at a September 8 meeting and directed staff on how to respond, and registers disagreement while moving forward with LURB's requested changes. TRORC's letter carries no name, no signature, and no corresponding record of Board or Executive Committee review, and it asks LURB to reconsider its authority altogether rather than comply. Chairman Emmons's own September 30 email refers to the letter as "the Executive Director's comments," language that identifies its author even though

the letter itself does not. Commissioner Tony O'Meara raised the same point to the full Board the same day, noting that VAPDA's comments and the comments other regional commissions have posted on LURB's own website are attributed by name and title, and asking why TRORC's was not.

Commissioner Michelle Massa made the same request the next day, October 1, 2026, writing to the full Board to request an agenda item for the next Board meeting "clarifying where the line sits between *general correspondence* and *policy-setting activity* on behalf of the Commission," and laying out the same three contrasts with Windham Regional Commission's letter noted above. That request was never acknowledged or scheduled. TRORC has no written policy requiring staff or the Executive Committee to acknowledge a Commissioner's written concern, comment, or agenda request within any set period, and in practice many go unanswered. In the space of a month, two pieces of correspondence addressed to the full Board, one from state legislators and one from a member of the public, never reached it. In our view, that leaves staff deciding what the Board is allowed to see.

The September 18 letter was not the first time TRORC staff took a position on pending legislation or regulation without a documented Board vote. In March 2022, Senior Planner Kevin Geiger wrote directly to Representative Carolyn Partridge, then chair of the House Committee on Agriculture and Forestry, urging a half-acre cap on disturbed soil for Accessory On-Farm Businesses rather than the one-acre cap the bill proposed, copying TRORC's Executive Director and Windham Regional Commission's Executive Director, again with no record of Board authorization to take a position on the legislation. The same pattern appears in TRORC's June and August 2021 letters to the Act 250 District 3 Commission opposing aspects of Peace Field Farm's permitting, as discussed in Section 5: staff initiating a substantive position in an active matter, again without a documented vote or discussion by the Board.

The Attorney General's own office anticipated this problem decades ago. In a 1978 opinion on the liability of regional planning commissions (Op. Att'y Gen. No. 38-79, November 2, 1978), it advised that when regional planning staff appear before district environmental commissions, "the stance taken should reflect the commission's official position," and that the commission should "ratify the general position to be taken before appearing." We have found nothing in the record showing TRORC's Board ratified the positions taken in the 2021 Peace Field Farm letters or the September 18, 2026 letter to LURB.

10. Ideas: What the State Can Do Now

Every existing channel that we know of has been tried. TRORC's own Executive Committee and VLCT have each declined to act or lack the authority to do so. This request to the Attorney General's office is our next step; no other body has the authority or has shown the will to act. That leaves the state's elected leadership, through the very oversight mechanism the Legislature just created.

Immediately

- **Joint Legislative Environmental Oversight Committee:** this pattern was taken up formally at the Committee's first meeting, on October 8, 2026, as a concrete test case for its mandate, not a one-off complaint. This history predates S.325's passage and runs through the debate that produced it. We ask the Committee to continue bringing in those cited in this document to testify to our lived experience as it does this work.
- **Attorney General's Office:** this document is submitted directly in support of that request. We ask that the office treat it as an actual investigation rather than a referral back to TRORC, covering the Open Meeting Law violations and the Peace Field Act 250 conduct, where sworn witnesses are available.

- **VLCT:** take a public position that regional commissions answer to their member towns, and support a legislative fix rather than treating this as a local personnel matter.
- **Direct intervention:** a conversation with TRORC's Board Chair and full Board. Individual members have shown sympathy, but the Board has no tool in its own bylaws to discipline the Executive Director or Senior Planner.
- **Formal legal briefing on RPC oversight (requested):** Representative Rob North raised this pattern at the Joint Legislative Environmental Oversight Committee's first meeting, on October 8, 2026, after Committee members reviewed our own legislative briefing on TRORC. He asked who has oversight over what a regional planning commission is doing, whether it is operating within its bounds, and who has authority to step in, specifically whether that responsibility belongs to the Oversight Committee or to LURB. LURB's own representative answered that its review happens only once a plan is adopted and resubmitted, against statutory standards that include meaningful public participation; until then, LURB has no role. The Committee then put the broader question to Legislative Counsel directly. She answered candidly, noting she had not had the chance to review the statute in detail in the preceding minutes: "Currently in statute there isn't a direct oversight body on the regional planning process… for the last, more than a decade, it's been — I think — unclear about who would bring any kind of enforcement against that." Taken together, the exchange confirms what we found in our own research: the only oversight mechanism that exists attaches to the plan document itself, reviewed by LURB once it is adopted and resubmitted, not to the regional planning commission as an organization or to the conduct of the people who run it. We have done our own research into this question and are glad to share it for reference, but the authoritative answer rests with Legislative Counsel and LURB's own counsel, not with us.
- Link to the Committee's 10/8 video recording: https://www.youtube.com/watch?v=tjq-lQwrnRQ&t=1h40m30s (RPC oversight discussion begins around the 1:40:30 mark).
- Michelle Massa's legislative briefing on TRORC, entered into the committee record by Rep. Rob North on October 13, 2026: Legislative Briefing

Next Legislative Session

What follows is offered as suggestions, not expert prescription. Much of it comes from people closer to these questions than we are. Neil Ryan, a farmer in Corinth who has testified on Act 181 from the perspective of rural farmers and landowner rights; Todd Heyman, who owns Fat Sheep Farm in Hartland and has been through Act 250 jurisdiction himself; and Sam Lincoln, who runs a logging and forestry company in Randolph and has testified on the forest products industry, land use, and related matters. Working groups are already doing some of this work, including the Land Use Review Board's working group on Accessory On-Farm Businesses, on which Todd Heyman serves. The strongest version of any reform here will come from widening that circle rather than narrowing it. More community involvement, not less.

- **Close the discipline gap.** Vermont's regional planning commission statute, 24 V.S.A. Chapter 117, contains no removal-for-cause, discipline, or complaint-resolution process for RPC staff, the kind of mechanism that exists for state employees under the ethics code.
- **Require responsiveness to member towns.** Require regional commissions to make Commissioner contact information available to the Commissioners themselves, and set a minimum standard of responsiveness to formal written requests from member towns.
- **Require written acknowledgment within 48 hours.** TRORC has no written policy requiring staff or the Executive Committee to acknowledge a Commissioner's written concern, comment, or agenda request, let alone say what will be done with it. Commissioner Michelle Massa's October 1, 2026 request to add an

agenda item on the Commission's own correspondence practices went unacknowledged and unscheduled; it is one of many such requests that have simply gone unanswered. We recommend a written policy requiring staff or the Executive Committee to acknowledge a Commissioner's communication within 48 hours and state what action, if any, will follow.

- **Bring RPCs inside the Municipal Code of Ethics.** 24 V.S.A. § 1991(13) defines "municipality" as a town, village, or city only, which is why there is currently no venue at all for an ethics complaint against RPC staff.
- **Require elected municipal officials on RPC governing boards.** 24 V.S.A. § 4342 is silent on what role an appointed member must hold, only two of the eleven RPCs require it in their own bylaws, and selectboard members hold 57 of 582 commissioner seats statewide, or 9.8%. This is the one and only element of the Council of Governments model that may be worth adopting on its own.
- **Require annual Open Meeting Law and governance training.** All RPC staff and leadership should be required to complete annual training on the Open Meeting Law and related governance obligations. Several of the incidents in this briefing turn on basic procedural requirements that were either not known or not observed.
- **Require parcel-level disclosure before reclassification.** Before any Future Land Use reclassification takes effect, require the RPC to supply each member town a list of the parcels changing category and what they are changing to, rather than directing individual landowners to a self-service map.
- **Much of this the Board could address itself.** TRORC's bylaws and Code of Conduct need substantial revision, particularly on staff accountability, and that is the Board's own work to do. We hope it will take it up. Barring that, it will take legislative action.
- **This gap is about to matter more, not less.** The February 2025 NADO assessment, commissioned through VAPDA, suggests a shift to a Council of Governments (COG) model as its primary governance recommendation (p. 11).

  H.421 would carry that out: introduced February 27, 2025 by Rep. James Masland of Thetford as sole sponsor, it would require every regional planning commission to establish a council of governments with its municipalities by July 1, 2027. It had no hearings, no votes, and remains in House Government Operations. One piece of it is the reform suggested above: council representatives must be elected municipal officials. What's concerning is the rest of the requirements in the bill. It would let a council "exercise any power, privilege, or authority capable of exercise by a member municipality," excluding only essential legislative powers, taxing authority, and eminent domain. That is a substantial expansion, and on this record it would land on the same staff and the same accountability vacuum. NADO describes these councils as voluntary, whereas H.421 would make them mandatory.

  Peter Gregory is a former president of the organization that commissioned the study recommending this shift, and has repeatedly briefed TRORC's Board in favor of it. The direction is not new. TRORC's 2022 Strategic Plan, developed by its Executive Director and Director of Planning, already proposed "following a Council of Governments (COG) model," with the Executive Director as lead, and creating "a non-profit arm of TRORC to receive private funding" (pp. 28–29). That arm appears to be the Two Rivers-Ottauquechee Regional Foundation. We are not alleging a personal conflict of interest. We are pointing out that the people pushing hardest for this structure are the people who would run it, and the Legislature should require RPC leadership to disclose that kind of interest.

11. Documentation Available on Request

This summary is deliberately short – or at least not overly long. Nearly every item above is backed by a written record: emails, meeting recordings and timestamps, official TRORC and LURB documents, and a detailed ethics

complaint currently in draft form and expected to be filed later in 2026. Full documentation, including a citation to the specific law or TRORC policy each item is alleged to violate, is available on request.

Notes and Sources

1. Peter Gregory remarks, April 8, 2026 Executive Committee meeting: TRORC's own meeting recording (the Chair's request to finish the Land Use chapter and Gregory's response at about 1:21:19; "I don't care… I'm here to get this regional plan through" at about 1:26:31); approved minutes of that meeting. Video also posted by Neil Ryan, July 9, 2026, in Two Rivers update: A pattern of exclusion and condescension. Ryan's account also appears in his public comments reprinted in TRORC's August 31, 2026 Responsiveness Document, pp. 142 and 153, and TRORC's responses did not dispute it.

2. Open Meeting Law: 1 V.S.A. §312 (notice and public-participation requirements); 1 V.S.A. §313 (executive session limits); 1 V.S.A. §314 (enforcement).

3. Regional planning commission authority and duties: 24 V.S.A. §4341 (creation, political-subdivision status); 24 V.S.A. §4345 (technical assistance duties; consent required to enter private land, §4345(9)); 24 V.S.A. §4348 (regional plan adoption and public-participation requirement).

4. State ethics and conduct obligations: 3 V.S.A. §1203(j) (public servants must comply with law and applicable codes of conduct); 13 V.S.A. §§3006–3007 (penalties for willful neglect of a legal duty).

5. TRORC's Executive Committee cap: TRORC Bylaws (2025), Section 8.1 (four officers plus up to two additional appointed members).

6. Peace Field Farm Act 250 case: TRORC staff correspondence with the Act 250 District Commission, June 15 and August 26, 2021; complaint of Todd Heyman, prepared August 21, 2026 (currently in draft form, expected to be filed with the Vermont Ethics Commission later in 2026; full copy available on request); and John Holland's own correspondence with TRORC, 2021 through October 2026, including his May 2025 letter and October 1, 2026 memo to the Board (available on request).

7. Draft complaint compiling the above and additional detail: Todd Heyman, prepared August 21, 2026, not yet filed as of this writing but expected to be filed with the Vermont Ethics Commission later in 2026; available for review on request.

8. TRORC's responses to LURB's preapplication findings: TRORC Responsiveness Document, August 31, 2026, pp. 279–282, 291.

9. RPCs outside the Municipal Code of Ethics: 24 V.S.A. §1991(13) (defining "municipality" as a town, village, or city); confirmed in writing by VLCT's Municipal Assistance Center, September 2026 legal inquiry response.

10. NADO/VAPDA study and H.421: Statewide RPC Network Assessment (NADO Research Foundation, February 2025), primary governance recommendation at p. 11; H.421, "An act relating to the authority to create a regional council of governments," introduced by Rep. Masland of Thetford, 2025-2026 session, not enacted; TRORC Board and Executive Committee minutes, 2023–2026, documenting Gregory's reports on the proposal. This is a preliminary public-record review; it establishes institutional alignment, not a proven personal conflict of interest.

11. Commissioner contact-list comparison: email request to TRORC staff from a fellow Commissioner (Pomfret), January 13, 2025, and receipt of full commissioner list, January 14, 2025; Michelle Massa's written requests of August 14, August 20 (in person, TRORC meeting), and August 31, 2026 (11:56 AM), and receipt of the list later on August 31, 2026.

12. TRORC Abuse Policy, adopted by the TRORC Executive Committee, January 12, 2022: full text available on request.

13. 23-request tally: author's internal tracking records, compiled September 5, 2026, tracking every distinct ask across the Vershire PC & Selectboard Letter (7/14/26), the Citizen Petition Letter (7/16/26, 120 signatures),

Hearing Remarks to TRORC and LURB (7/29–30/26), and the LURB Formal Comment (8/6/26), cross-checked against TRORC's August 31, 2026 Responsiveness Document.

14. Granville Selectboard's Future Land Use objection: letter to TRORC's Chair, Executive Director, and Chief Planner, October 12, 2026, requesting that Granville's land outside the Green Mountain National Forest and State of Vermont holdings remain classified Rural General rather than Rural Conservation; filed with LURB; available on request.

15. Peter Gregory email to Michelle Massa, April 13, 2026, on the Vershire housing target methodology thread (March 24 to April 17, 2026), on which Vershire's town Listers and TRORC senior staff were already included; submitted as Exhibit A to Michelle Massa's July 29–30, 2026 Hearing Remarks to TRORC and LURB; full email exchange available on request. Bradford Selectboard comparison: Bradford Selectboard meeting of March 12, 2026, recording at about 1:26:03.

Submitted by

This documentation and the accompanying letter to the Office of the Attorney General are submitted jointly by the four undersigned Commissioners, each acting in our individual capacity as an appointed representative of our respective town, and not on behalf of TRORC's Board as a whole. Signatures below are provided electronically; each signer has reviewed and approved the final content of this document prior to submission.

/s/ Lynne Bertram
Lynne Bertram, Commissioner, Bridgewater
Date: October 22, 2026

/s/ Tony O'Meara
Tony O'Meara, Commissioner, Newbury
Date: October 22, 2026

/s/ Diane Eramo
Diane Eramo, Commissioner, Granville
Date: October 22, 2026

/s/ Michelle Massa
Michelle Massa, Commissioner, Vershire
Date: October 22, 2026

Resources and Links

Michelle Massa's analyses (open access)

Full research folder, all TRORC plan comments, Open Meeting Law filings, summaries, and analyses in one place
Analysis of TRORC's August 31, 2026 suggested edits
Analysis of LURB's August 7 preapplication response
Four cycles of the TRORC plan, 2017 to present
Vermont's RPCs: structure, accountability, and funding
Meeting summary, TRORC Executive Committee meeting of September 14, 2026
Neil Ryan, Notice of Alleged Open Meeting Law Violation and Request for Cure, September 15, 2026

Statutes

Open Meeting Law, definitions, 1 V.S.A. § 310
Open Meeting Law, right to attend, 1 V.S.A. § 312
Open Meeting Law, executive sessions, 1 V.S.A. § 313
Open Meeting Law, enforcement and cure, 1 V.S.A. § 314
Creation of regional planning commissions, 24 V.S.A. § 4341

Appointment of commissioners, 24 V.S.A. § 4343
Duties of regional planning commissions, 24 V.S.A. § 4345a
Adoption of the regional plan and formal objections, 24 V.S.A. § 4348

Case law, official documents, and reporting

In re B&M Realty, LLC, 2016 VT 114, full opinion
Case summary, Vermont Natural Resources Council
TRORC Responsiveness Document, August 31, 2026
LURB Board Preapplication Response Letter
TRORC's unsigned September 18, 2026 letter to LURB
Statewide RPC Network Assessment, NADO Research Foundation for VAPDA, February 2025
TRORC Bylaws, 2025
TRORC Code of Conduct and Conflict of Interest Policy, February 10, 2021
TRORC calendar entry, September 14, 2026 meeting
Regional plans and town expansion, VTDigger, October 27, 2019
Kevin Geiger quoted as TRORC director of planning on Woodstock zoning, VTDigger, November 22, 2022
Peace Field Farm on-farm restaurant dispute, VTDigger, April 22, 2022
H.421 as introduced, an act relating to the authority to create a regional council of governments
Regional Planning Commissions Overview, presentation by Charlie Baker (Chittenden County RPC) and Adam Lougee (Addison County RPC) to the House Committee on Government Operations and Military Affairs, January 17, 2025
TRORC Strategic Plan, 2022 update, adopted April 27, 2022
Vermont Attorney General Opinion No. 38-79, liability of regional planning commission staff and commissioners, November 2, 1978
TRORC Executive Committee meeting recording, April 8, 2026 (Land Use chapter request at about 1:21:19; "I don't care" remark at about 1:26:31)
TRORC Executive Committee minutes, April 8, 2026, approved

Press coverage

Rural Vermont Rising demands to be heard, now and in the future. VTDigger, Theo Wells-Spackman, September 22, 2026.
Is Rural Vermont Rising or Falling Short?. Seven Days, Kevin McCallum, September 23, 2026.
Rural Vermonters Are Pushing Back on Land-Use Rules. A 30-Town Dispute Shows Why. Compass Vermont, September 25, 2026.
After canceling meeting, TRORC says public will be able to weigh in on its report on Sept. 30. The Vermont Standard, Justin Bigos, September 17, 2026.
Stop the Hearings: Lawmakers Urge Two Rivers-Ottauquechee Board. Vermont Daily Chronicle, October 2, 2026.

Independent reporting and commentary

Not All Regional Plans Are Equal. Alexsys Thompson, Vermont Investigative.
No One Is Coming to Save Rural Vermont — Because the Plan Is to Empty It. Alexsys Thompson, Vermont Investigative.
Vermont's 40,000 Home Problem: When the Math Doesn't Math. Alexsys Thompson, Vermont Investigative.
Two Rivers update: A pattern of exclusion and condescension. Neil Ryan, MacIsaac Highland Cattle.
TRORC's Naked Power Grab. Neil Ryan, MacIsaac Highland Cattle.

Legislative record

Joint Legislative Environmental Oversight Committee, Documents & Handouts, October 8, 2026: Documents & Handouts | Joint Legislative Environmental Oversight Committee
Joint Legislative Environmental Oversight Committee, video recording, October 8, 2026 (opens at 1:40:30, where the RPC oversight discussion begins)
Michelle Massa, legislative briefing on TRORC, entered into the Joint Legislative Environmental Oversight Committee record by Rep. Rob North, October 13, 2026: Legislative Briefing, Vershire Planning Commission

Neil Ryan, Notice of Alleged Open Meeting Law Violation and Request for Cure (Board meeting of September 30, 2026), October 4, 2026: available on request.
Representative Mike Tagliavia and Senator John Benson, letter to Chair Emmons and the Commissioners of TRORC's Board and Executive Committee, copied to LURB Chair Janet Hurley, September 29, 2026: RPC Open Meeting Law objections letter. No acknowledgment or reply from TRORC as of this writing, more than three weeks later.

October 22, 2026

Todd Daloz, Assistant Attorney General
Director of Policy and Legislative Affairs
Office of the Vermont Attorney General
109 State Street
Montpelier, VT 05609

Re: Request for formal inquiry into the conduct of the Two Rivers-Ottauquechee Regional Commission

Dear Mr. Daloz,

We are four sitting Commissioners of the Two Rivers-Ottauquechee Regional Commission (TRORC): Lynne Bertram (Bridgewater), Tony O'Meara (Newbury), Diane Eramo (Granville), and Michelle Massa (Vershire). We are writing to request that your office open a formal inquiry into TRORC's conduct during its current Act 181-required regional plan update, including repeated Open Meeting Law (OML) violations, and disregard of its own bylaws on several provisions. We are not asking your office to file suit. We are asking for a formal letter of inquiry to TRORC, one that puts the organization on notice that its conduct is being watched; that Vermont's laws governing regional planning commissions, and its own bylaws, apply to it regardless of whether anyone has yet enforced them.

This is not, for us, a partisan matter; it is a matter of community, economic, and environmental justice. It is about whether the participation that Act 181 promised Vermonters in the redrawing of the lines that will govern their land is real or illusory. Act 181 is the statute that created this process in the first place, and it is Act 181's own language, requiring regional commissions to ***solicit, encourage, and enable meaningful public participation***, that TRORC has repeatedly failed to honor. That same planning law, which Act 181 amended and left standing, directs that "decisions shall be made at the most local level possible commensurate with their impact" (24 V.S.A. § 4302(b)(2)). We are asking that the law be enforced and its advisory spirit respected, and nothing less.

That request matters because, as Legislative Counsel told the Legislature on October 8, no body currently enforces this. There is no private right of action to enforce Act 181 against a regional planning commission, no state agency has statutory authority to oversee an RPC's compliance with its own governing documents, and there is no direct democratic check on TRORC's conduct either. Commissioners are appointed by our respective Selectboards, not elected, and while a Selectboard can revoke an appointment, the public that TRORC's decisions actually affect has no vote and no recall mechanism reaching TRORC directly. If your office will not look at this, then who will?

The Vermont Supreme Court made TRORC's plan language binding in 2016

The position TRORC is taking today did not appear overnight. In 2016, the Vermont Supreme Court decided *In re B&M Realty, LLC*, 2016 VT 114, with TRORC itself as a party, holding that regional plan language using mandatory terms ("shall," "must") is enforceable under Act 250 Criterion 10, while aspirational language generally is not. That holding is the foundation TRORC now cites, in its own writing, to justify both the volume of mandatory language in its draft plan and its position that no outside body, including the state's own Land Use Review Board, may impose additional requirements on how that language is adopted (see Sections 8 and 9 of the accompanying briefing).

Timeline of conduct

The headline dates are listed here, while the accompanying briefing outlines each one in full, with direct quotes, underlying records, and citations.

- **2016:** the Vermont Supreme Court decided *In re B&M Realty, LLC*, 2016 VT 114, with TRORC as a party, establishing that mandatory regional plan language is enforceable under Act 250.
- **March 25, 2026:** the Land Use chapter of TRORC draft plan was reviewed and amended at a Board meeting without public input. Pomfret resident John Moore asked to be heard and was told he could not speak.
- **2023 to October 2026:** the Executive Committee operated with a seventh member, one over the six-seat maximum set by its own bylaws, Article 8, Section 8.1, for at least three years, with the full Board itself voting each year to seat a seven-member Committee, until the violation was pointed out to the Chair and one member resigned from the Committee on October 5, 2026.
- **August 20, 2026:** TRORC acknowledged a violation of 1 V.S.A. § 312(h) (see all OML violations HERE).
- **September 9, 2026:** TRORC cancelled a public meeting set aside for residents' questions, with no explanation to the public. That day, a member of the public who asked the Executive Director about it in a coffee shop was told "f*ck you," twice, and "f*ck off." He did not deny it when the Board Chair raised it. No corrective action has been taken: the Executive Committee's only response, at a September 14 closed session it later acknowledged violated the Open Meeting Law, was to have its attorney draft a public statement for "damage control,"which as far as we know was never issued.
- **September 14–15, 2026:** the Executive Committee called an "emergency meeting" on three days' notice to Committee members only, without the public announcement the Open Meeting Law requires, denied three Board commissioners access, and entered executive session incorrectly; subsequently, a second formal Open Meeting Law complaint followed, alleging eight violations.
- **September 18, 2026:** a letter filed with the state Land Use Review Board in TRORC's name told LURB that the standards it set for the plan's mandatory policies are "outside of the LURB's authority to require." Yet no Board vote authorized it: the letter responds to the Land Use Review Board's August 7, 2026 preapplication review, and the Board's minutes

since then (August 20, September 30, and October 14) record no vote on it. The letter is unsigned; when asked about this letter, the Chair's September 30 email later described it as "the Executive Director's comments." The letter is posted HERE.

- **September 25, 2026:** of eight alleged Open Meeting Law violations raised with the Executive Committee, five were acknowledged, two denied, and one partially acknowledged.
- **September 30, 2026:** TRORC's Board took up roughly 140 proposed plan changes. The agenda was posted late, and Tom Kennedy, Hartland's alternate commissioner, who holds no TRORC office, presided over the portion deciding 20 of those changes, using a show of hands rather than the roll call required once a member attends remotely.
- **October 5, 2026:** the Executive Committee held a special meeting with no notice sent to the full Board, which the bylaws require seven days in advance, then adopted a new policy setting 24-hour notice for its own special meetings, conflicting with the bylaws' own seven-day requirement.
- **October 14, 2026:** TRORC acknowledged both Open Meeting Law violations in Neil Ryan's October 4 complaint. To prevent future violations, its attorney drafted a meeting-notice policy built on the Open Meeting Law's 24- and 48-hour minimums. When Commissioners objected in open session, the attorney agreed the Commission is obligated to follow its bylaws' seven-day requirement and offered language to match it. The Board adopted the shorter policy anyway. The same night, it again had a non-officer preside over official business, and the bylaws question Ryan raised about who may chair a meeting was never addressed.

This has drawn statewide attention, and other regional commissions are watching

This is not the view of a handful of disgruntled commissioners. In recent weeks, TRORC's conduct has drawn coverage from VTDigger, Seven Days, Compass Vermont, and the Vermont Standard, along with sustained attention from independent Vermont writers (compiled in the accompanying briefing). The Rural Vermont Rising Facebook group's growth to roughly 18,000 members in this same period reflects a level of public attention and concern that we believe your office should weigh heavily. Other regional planning commissions across Vermont are watching how this plays out. What happens here will likely shape how much latitude they believe they have in their own Act 181 rollouts and future plans. We think that makes this a bellwether matter, not an isolated one.

The smallest, least affluent towns have had to fight hardest to be heard

We also think it is worth mentioning who has had to fight extra hard to be heard in this process. The four of us represent Bridgewater, Newbury, Granville, and Vershire, four of the smaller and less affluent towns in TRORC's 30-town region, with median household incomes averaging about $66,000, compared with about $95,000 across the six towns that currently hold Executive Committee seats (U.S. Census Bureau, American Community Survey 5-year estimates, 2020–2024). We think the disparity itself, in whose land gets the more restrictive designations and

who had a real chance to shape the plan deciding it, is the kind of fact your office should weigh, whatever its ultimate legal significance. The full briefing has the details.

TRORC keeps breaking its own bylaws because nothing stops it

We also want to flag a pattern broader than any single meeting. Across different years and different committees, TRORC has repeatedly violated its own bylaws, not just the Open Meeting Law's statutory floor: the Executive Committee operated one seat over its six-member cap for at least three years; it adopted a new 24-hour meeting-notice policy that conflicts with the bylaws' seven-day requirement, then sent no notice to the full Board of the meeting that adopted it; and a non-officer presided over a meeting where binding plan changes were decided – a role Article 9, Section 9.5 reserves to an officer, a question Neil Ryan's October 4 complaint raised and that neither TRORC's counsel nor its Executive Committee addressed when the Board took up that complaint on October 14.

We looked into what happens when a regional planning commission violates its own bylaws this way, repeatedly. As best we can determine, nothing happens: Vermont's regional planning commission statute, 24 V.S.A. Chapter 117, gives no state body authority to enforce an RPC's compliance with its own bylaws, and the Secretary of State's role is administrative registration, not governance oversight. An organization that can violate its own governing document with no consequence does not really have bylaws; it has procedures it follows when convenient. Full citations for each item above are in the accompanying briefing.

This record has also reached the Legislature. Representative Rob North raised TRORC's conduct at the Joint Legislative Environmental Oversight Committee's first meeting, on October 8, 2026, and asked for a formal legal briefing on RPC oversight, citing TRORC specifically. We have done our own preliminary research and are glad to share it, though the authoritative answer likely rests with Legislative Counsel and LURB's own counsel. Asked preliminarily who has that oversight, Legislative Counsel responded that "currently in statute there isn't a direct oversight body on the regional planning process," and that "for the last… more than a decade, it's been I think unclear about who would bring any kind of enforcement against that." More Legislative record links are in the accompanying briefing.

What we are asking

We are asking your office to send TRORC a formal letter of inquiry regarding its compliance with the Open Meeting Law, its own bylaws, and Act 181's participation and environmental justice requirements. We believe TRORC's staff leadership has operated for the better part of a year believing no one has the authority or will to hold it accountable, and in practice its Board and Executive Committee have had no tool to prove otherwise. We are asking you to tell us, and TRORC, whether that belief is correct.

A detailed evidentiary briefing, including press coverage, independent reporting, and the legislative record, accompanies this letter and documents everything above in full; further documentation is available at your office's request.

Signatures

Signatures below are provided electronically; each signer has reviewed and approved the final content of this letter prior to submission.

/s/ Lynne Bertram
Lynne Bertram, Commissioner, Bridgewater — Date: October 22, 2026

/s/ Tony O'Meara
Tony O'Meara, Commissioner, Newbury — Date: October 22, 2026

/s/ Diane Eramo
Diane Eramo, Commissioner, Granville — Date: October 22, 2026

/s/ Michelle Massa
Michelle Massa, Commissioner, Vershire — Date: October 22, 2026

cc:
Janet Hurley, Chair, Vermont Land Use Review Board
Representative Amy Sheldon, Chair, and Senator Seth Bongartz, Vice Chair, Joint Legislative Environmental Oversight Committee
Representative Rob North, Joint Legislative Environmental Oversight Committee
Representative Michael Tagliavia (Orange-1) and Senator John Benson (Orange District)
Alex Farrell, Commissioner, Vermont Department of Housing and Community Development
Selectboards of the Towns of Bridgewater, Granville, Newbury, and Vershire

Outlook

Re: Selectboard Draft Minutes for Special and Regular Meetings on October 28, 2026

From Steven Hepburn <stevenjhepburn@gmail.com>
Date Mon 11/2/2026 1:38 PM
To Brita Vallens <bvallens@norwich.vt.us>; Select Board <selectboard@norwich.vt.us>; Brennan Duffy <BDuffy@norwich.vt.us>; Kimo Griggs <kimogriggsnorwichselect@gmail.com>; Brendan Classon <bjclasson.norwichsb@gmail.com>; marydlayton.selectboard@gmail.com <marydlayton.selectboard@gmail.com>; robert.gere.norwich@zohomail.com <robert.gere.norwich@zohomail.com>; Matt Swett <mswettselectboard@gmail.com>

Hi,

I've reviewed the draft minutes for the Finance Committee agenda item and would like to request a correction before they are approved:

The minutes record a 4–1 vote to table two proposed motions until November 12, but they do not identify the substance of either proposal.

Under 1 V.S.A. § 312(b)(1), meeting minutes are required to include all motions, proposals, and resolutions made, offered, and considered, along with their disposition.

I believe the minutes should therefore include the wording or substance of both proposals, clarify that one was formally moved but did not receive a second, and record the subsequent vote to table further consideration.

This would ensure that someone reading the minutes can understand what was under consideration and what the Selectboard voted to defer.

Thank you,

Steven Hepburn
Finance Committee Chair

On Mon, Nov 2, 2026 at 10:46 AM Brita Vallens <bvallens@norwich.vt.us> wrote:

> ...have been posted at:
>
> Special Meeting: https://norwich.vt.us/wp-content/uploads/2026/11/Norwich-SB-Special-Meeting-10-28-26-DRAFT.pdf
>
> Regular Meeting: https://norwich.vt.us/wp-content/uploads/2026/11/Norwich-SB-Meeting-10-28-26-DRAFT.pdf
>
> Brita Vallens
> Administrative Assistant

Office of the Town Manager & DPW
Town of Norwich
300 Main Street
P.O. Box 376
Norwich, VT 05055
802-649-1419 x102

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

Outlook

2026 Bridge Inspection Finding - Norwich Bridge #41

From Howard, Spencer <Spencer.Howard@vermont.gov>

Date Tue 11/3/2026 8:07 AM

To Select Board <selectboard@norwich.vt.us>; kimogriggsnorwichselect@gmail.com <kimogriggsnorwichselect@gmail.com>; Brennan Duffy <BDuffy@norwich.vt.us>; Reed, Jeremy <Jeremy.Reed@vermont.gov>; Sisson, Erin <Erin.Sisson@vermont.gov>; Valentine, Ken <Ken.Valentine@vermont.gov>; Morin, Shane <Shane.Morin@vermont.gov>; Clifford, Shauna <Shauna.Clifford@vermont.gov>; Sanderson, Brian <Brian.Sanderson@vermont.gov>; Thurber, Pamela (FHWA) <pamela.thurber@dot.gov>

Cc White, Justin <Justin.White@vermont.gov>; Spooner, Jeremy <Jeremy.Spooner@vermont.gov>; Phillips, Nathan <Nathan.Phillips@vermont.gov>; Howard, Spencer <Spencer.Howard@vermont.gov>

1 attachment (182 KB)

Norwich-BR41-26Nov03-TL.pdf;

Some people who received this message don't often get email from spencer.howard@vermont.gov. Learn why this is important

Dear Town of Norwich,

Recently we completed a routine inspection on Bridge #41 over Bloody Brook, located on Turnpike Road in your Town. Attached is a finding for missing Emergency Vehicle Posting Signs at the bridge. Also, I will draw your attention that there is some section loss starting in the steel beams of this structure, and while this bridge does not require posting for vehicular traffic, at this time, continued deterioration of the beams will result in further posting and/or closure of the bridge. Please find the latest inspection report here. If you have any questions, please feel free to reach out.

Thank you,

Spencer Howard, P.E. | Bridge Management & Bridge Inspection Program Manager
Highway Division | Asset Management Bureau
Vermont Agency of Transportation
Barre City Place, 219 North Main Street | Barre, VT 05641
802-498-8263
https://vtrans.vermont.gov/

VERMONT

State of Vermont
Agency of Transportation - Highway Division
Bureau of Asset Management - Bridge Inspection
219 North Main Street | Suite 201
Barre, VT 05641
https://vtrans.vermont.gov/docs/bridge-inspections

November 3, 2026

Kimo Griggs, Selectboard Chair and
Brennan Duffy, Town Manager
Town of Norwich
c/o Lily Trajman, Town Clerk
PO Box 376
Norwich, VT 05055

RE: Norwich, bridge #41 on TH #16 (Class 3) over Bloody Brook

Dear Kimo Griggs and Brennan Duffy:

The Federal National Bridge Inspection Standards require inspection of all publicly owned bridges over 20 feet in length on a 24 month cycle. A two-member team performs the inspection, with at least one member specially trained for this work. The Agency of Transportation provides this inspection in the interest of public safety and as a service to the municipalities with the cost shared between the Federal government and the State.

The above referenced structure is a single span rolled steel stringer bridge spanning Bloody Brook. During a recent inspection the following problems were noted which need your attention.

- This bridge needs to have Emergency Vehicle (EV) posting signs and they are not installed at this bridge. NOTE: It appears that the correct signs for this bridge are actually installed at town short bridge #32 (also on Turnpike Road).

Based on these findings, it is recommended that the Town, within the next 30 days, legally post the bridge at each approach with Emergency Vehicle (EV) posting signs. The pertinent EV posting values for this bridge are as follows:

SINGLE AXLE	**17 TONS**
TANDEM AXLE	**25 TONS**
GROSS	**35 TONS**



Photo of EV Posting sign installed at town short bridge #32.

VTrans Working to Get You There
Vermont Agency of Transportation

This structure is owned by the town and as such is the responsibility of the town. **Failure to comply with the recommendations may compromise public safety, result in additional damage, and/or substantially reduce the service life of the structure**.

Even though a bridge is recommended for weight, width, or height posting by the State, the decision to properly post the structure is the responsibility of municipal officials. However, it is in the best interest of the municipality to post or sign the bridges in accordance with these recommendations. A failure to warn motorists of potential bridge hazards may result in tort liability claims.

Also, we have been notified by the Federal Highway Administration (FHWA) that failure by the town/city to properly post the structure (in accordance with the Manual on Uniform Traffic Control Devices (MUTCD) standards) will jeopardize federal-aid highway funds for town-owned projects in your municipality.

Please send WRITTEN notification of your intent to comply with, your compliance with, or reasons for non-compliance with these recommendations within 30 days from receipt of this letter. We are required by the Federal Highway Administration to report to them when the recommended posting, closure, and/or safety repairs have been implemented. A response form has been provided for your use.

If you have any questions concerning the matter, please contact your local District Transportation Administrator, DTA Shauna Clifford at 802-295-8888 or me at 802-498-8263. A representative from Bridge Inspection would be willing to meet with you at the site to discuss the contents of this letter.

Sincerely,

Spencer Howard P.E.

Spencer Howard, P.E.
Bridge Inspection and Budget Program Manager

SJH: *JAS*
cc: Shauna Clifford, DTA District #4
NBIS Inspection Files via JAS
FHWA, Vermont Division, Structures Program Manager

State of Vermont
Agency of Transportation - Highway Division
Bureau of Asset Management - Bridge Inspection
219 North Main Street | Suite 201
Barre, VT 05641

RE: Norwich, bridge #41 on TH #16 (Class 3) over Bloody Brook

The Selectboard of the Town of Norwich, within 30 days of receipt of the accompanying letter,

[ ] WILL legally post the bridge at each approach with Emergency Vehicle (EV) posting signs with the following postings: Single Axle = 17 tons, Tandem = 25 tons, Gross = 35 tons. Anticipated date of posting /weight restriction is _____ (date). *Norwich WILL notify the State in writing when work is complete.

[ ] OTHER *Reason(s) for non-compliance _____

_____

_____

_____

Printed Name and _____

Signatures: _____

Town of _____

Norwich _____

Selectboard _____

DATE: _____

MEMORANDUM

TO: Selectboard
FROM: Marcia Calloway
DATE: 11/5/2026
RE: “Capital programming”

Selectboard minutes for 10/28/2026, Item 9:

> “Swett moved (Gere 2nd) that the Selectboard directs the Finance Committee to work with the Planning Commission on capital programming.”

It is unclear what is intended by the term “capital programming.” Indeed the term “capital” is confusing as it can refer to large-ticket items like fire trucks, etc., or be used as a term of art in statute where it has a very particular meaning.

The issue of developing a capital budget or plan has come before the Selectboard in 2024 and 2025. See memos attached dated 11/7/2024 and 8/21/2025.

The Selectboard and Planning Commission are reminded again that by statute, the capital budget/plan must be for projects identified in the Town Plan.

> **24 V.S.A. § 4430**(c) **Capital budget and program** -- "The planning commission may submit recommendations annually to the legislative body for the capital budget and program, that shall be in conformance with the municipal plan." (Emphasis added.)

There are no capital plans or program(s) in the current town plan. In other words, the issue is still not ripe. There is no justification for asking taxpayers to budget for projects not in the town plan, not yet identified, as required by law.

MEMORANDUM

TO:	Selectboard	FROM:	Marcia Calloway, Selectboard
DATE:	8/21/2025	RE:	Planning Commission's capital budget work

Issue: The Planning Commission ("PC") would like to being work on a capital budget and have again asked for Selectboard ("SB") assistance. This was raised in fall 2024. See memo dated 11/07/2024 attached.

Problem: The PC is charged by law with preparation a capital budget which "shall be in conformance with the municipal plan." The current Norwich Town Plan does not identify any "projects" require funding.

Conclusion: When an approved Norwich Town Plan includes "projects" to be funded, then the issue of a capital budget will be ripe and the PC may develop a capital budget and submit it to the SB for approval. However, as explained by the VLCT, "...while the purpose of a capital budget and program as identified under 24 V.S.A. § 4430(c) is to help effectuate the implementation of a "municipal plan" as that term is defined by 24 VSA 4303(18), a capital budget and plan is only legally required if a town seeks to impose impact fees on new development in town." Thus a capital budget is not required, but if it is developed it must be done by the PC, to effectuate identified projects in the Town Plan.

Reasons for Conclusion:

- **Dillon's rule:** Municipalities have "only those powers and functions specifically authorized by the legislature, and such additional functions as may be incident, subordinate[,] or necessary to the exercise thereof."[i]

- **By statute,** it is the PC who must prepare a capital budget, which is then submitted to the SB for approval.
  - **24 V.S.A. § 4325. Powers and duties of planning commissions** -- "(6) Prepare and present a recommended capital budget and program for a period of five years, as set forth in section 4440 of this title, for action by the legislative body, as set forth under section 4443 of this title."

- **By statute**, the capital budget/plan must be for projects identified in the Town Plan.
  - **24 V.S.A. § 4430**(c) **Capital budget and program** -- "The planning commission may submit recommendations annually to the legislative body for the capital budget and program, that shall be in conformance with the municipal plan." (Emphasis added.)

- **By statute,** the capital plan is for implementation of "utility and facilities" consistent with the Town Plan.
  - **24 V.S.A. § 4443 Adoption, amendment, or repeal of capital budget and program**
    "(a) ... a capital budget and program may be adopted, amended, or repealed by the legislative body of a municipality following one or more public hearings, upon public notice, if a utility and facilities plan as described in subdivision 4382(a)(4) of this title has been adopted by the legislative body in accordance with sections 4384 and 4385 of this title. ..." (Emphasis added.)
    - **24 V.S.A. § 4382(a)(4)** says
      (a) "A plan for a municipality shall be consistent with the goals established in section 4302 of this title and compatible with approved plans of other municipalities in the region and with the regional plan and shall include the following:
      "(4) A utility and facility plan, consisting of a map and statement of present and prospective community facilities and public utilities showing existing and proposed educational, recreational and other public sites, buildings and facilities, including hospitals, libraries, power generating plants and transmission lines, water supply, sewage disposal, refuse disposal, storm drainage, and other similar facilities and activities, and recommendations to meet future needs for community facilities and services, with indications of priority of need, costs, and method of financing.

[i] City of Montpelier v. Barnett, 191 Vt. 441 (2012) citing Hinesburg Sand & Gravel Co. v. Town of Hinesburg, 135 Vt. 484, 486 (1977); E.B. & A.C. Whiting Co. v. City of Burlington, 106 Vt. 446, 460-61 (1934)).

MEMORANDUM

TO: Town Manager and Selectboard
FROM: Marcia Calloway, Selectboard
DATE: November 7, 2024
RE: "Capital Budget" Planning

As we begin the budgeting process, we should all re-read any applicable statutes, especially as to the confusing term "capital budget." Although we refer to a "capital budget" to describe the type of "capital" assets identified in yearly budgets, in statute it appears as a term of art in the State's Municipal and Regional Planning and Development Chapter.

- **24 V.S.A. § 4430**(c) **Capital budget and program** -- "The planning commission may submit recommendations annually to the legislative body for the capital budget and program, that shall be in conformance with the municipal plan." (Emphasis added.)

As explained by VLCT

> "...while the purpose of a capital budget and program as identified under 24 V.S.A. **§** 4430(c) is to help effectuate the implementation of a "municipal plan" as that term is defined by 24 VSA 4303(18), a capital budget and plan is only legally required if a town seeks to impose impact fees on new development in town."

For all town purposes, we need to remember the statutory constraints in general. As to "capital budgeting" proposed by the Planning Commission:

- Planning Commissions are charged by statute to prepare and present a recommended capital budget and program for a period of five years, for action by the Selectboard.
    - **24 V.S.A. § 4325. Powers and duties of planning commissions** -- "(6) Prepare and present a recommended capital budget and program for a period of five years, as set forth in section 4440 of this title, for action by the legislative body, as set forth under section 4443 of this title."
- Membership on a Planning Commission is by Selectboard appointment and "not more than two elected or appointed officials" can be chosen who shall be nonvoting ex officio members.
    - **24 V.S.A. § 4322(b) Planning Commission; membership** -- "The legislative body of a rural town, or not more than two elected or appointed officials of an urban municipality who are chosen by the legislative body of the urban municipality, shall be nonvoting ex officio members of a planning commission. If a municipality has an energy coordinator under chapter 33, subchapter 12 of this title, the energy coordinator may be a nonvoting ex officio member of the planning commission.
- Any "capital budget and program" to effectuate a town plan must be adopted by the Selectboard after public hearings.
    - **24 V.S.A. § 4443 Adoption, amendment, or repeal of capital budget and program**
        - "(a) Notwithstanding any other provision of this chapter, a capital budget and program may be adopted, amended, or repealed by the legislative body of a municipality following one or more public hearings, upon public notice, if a utility and facilities plan as described in subdivision 4382(a)(4) of this title has been adopted by the legislative body in accordance with sections 4384 and 4385 of this title. A copy of the proposed capital budget and program shall be filed at least 15 days prior to the final public hearing with

> the clerk of the municipality and the secretary of the planning commission. The planning commission may submit a report on the proposal to the legislative body prior to the public hearing.
>
> "(b) The capital budget and program, or its amendment or repeal, shall be adopted or rejected by an act of the legislative body of a municipality promptly after the final public hearing held under subsection (a) of this section."

Reading those statutes together, I understand the summary situation to be:

- If the town plan provides for "capital" projects, the Planning Commission may submit recommendations to the Selectboard annually for the capital budget and program. 24 V.S.A. **§** 4430(c)
- Our current town plan does not identify any capital projects which require a budget.
- Membership of the Planning Commission is allowed to include "not more than two elected or appointed officials…who are chosen by the legislative body" and they "shall be nonvoting ex official members." 24 V.S.A. **§** 4322(b)
- The Planning Commission must submit their recommendations for a capital budget to the Selectboard and there is a whole process of public notice and hearings. 24 V.S.A. **§** 4430(c) and 24 V.S.A. **§** 4443

In other words, before we consider appointments to any additional Planning Commission subcommittees related to "capital budgeting," I would say the steps are

1. Amend the Town Plan to identify "capital projects" which require funding.
2. Submit the Town Plan (as amended) for approval.
3. Prepare the capital budget and program to enact the capital projects identified in the approved Town Plan.
4. Submit the capital budget to the Selectboard for approval.

MEMORANDUM

TO: Selectboard

FROM: Marcia Calloway

DATE: November 4, 2026

RE: Public Records Requests and Failure to Attest to Complete Search

When a Public Records Request is made, Selectboard members have been requested to represent or attest that their search is complete. Case law provides the basis for such a representation in the context of Access to Public Records.

> "... an agency's search of its own records may take the form of individual employees or officials searching their paper or digital files in their agency account or office, providing responsive records to the custodian of records, **and representing that their search is complete**." *Toensing v. Attorney Gen. of Vt.*, 2017 VT 99, ¶ 35, 178 A.3d 1000, 1012-13 (Vt. 2017)

I asked for confirmation that Kimo Griggs and Brendan Clauson had made such an attestation pursuant to their responses to my Public Records Requests.

- Brendan Clauson did not submit an attestation that his records search of personal accounts and records was complete.

MEMORANDUM

TO: Selectboard and Town Manager Duffy
FROM: Marcia Calloway
DATE: November 5, 2026
RE: Speech

Selectboard draft minutes for 10/19/2026:
"Priscilla Vincent shared that she was dismayed and quite incensed to learn that apparently the Town Manager did not feel it necessary to provide a police presence for the CHaD race, which began in Hanover and crossed through Norwich. Priscilla continued to share that the citizens of the Town have been unheard in relation to the evaluation of the Town Manager. The Town Manager, Brennan Duffy, then attempted to respond to the police presence concern but was denied the opportunity with a suggestion for responding during another meeting or via another method of communication."

The Selectboard is reminded that

- **Vermont's "Open Meeting Law"**
  - **"…**has three basic requirements….[including] all public bodies that hold meetings must… provide the public with an opportunity to participate in the meeting, …." Id. at 20.
  - It requires "… the public shall be given a reasonable opportunity to express its opinion on matters considered by the public body during the meeting as long as order is maintained." 1 V.S.A. SS 312(h)
- **"Municipal authority is governed by the Constitution, statutes and case law."**
  "The United States Constitution is the highest law of the land. The Vermont Constitution is the highest law of Vermont, …. A Vermont law is invalid if it violates either constitution, and actions of government officials, including local government officials, must follow the requirements of the constitution.
  "… the First Amendment to the United States Constitution includes a guarantee of free speech and association. The provision prevents a municipality from prohibiting certain individuals from speaking at a public meeting or posting notices on a public bulletin board solely because of the ideas that person was espousing. Chapter 1, Article 13 of the Vermont Constitution provides that "the people" have a right to freedom of speech. …" Municipal Law Basics, Office of the Secretary of State, 2014, at 2-3, *emphasis added*.
- **The Selectboard chair is subject to law.**
  - "Vermont law does not give the chair of a board particular authority except for that which is delegated to him or her by the rest of the board. This means that the chair has no special authority to control what is on the agenda, to spend money that is in the control of the board or to direct the employees that are overseen by the board. Generally, the chair is responsible only for running the board meeting and for keeping order during the meetings and for making sure that the decisions of the board are carried out by the staff." Municipal Law Basics, Office of the Secretary of State, 2014, at 18.

The First Amendment requires neutrality so that no government representative can take sides. The "Open Meeting Law" does not exclude certain individuals from the right to speak.

This board has historically allowed, indeed encouraged, the Town Manager to respond to concerns and communicate with the public. Three current board members will remember the public outcry when people were prevented from speaking at Selectboard meetings . Hopefully those members will check the current Selectboard chair and avoid a repeat of that upheaval.