

City of Newport Vermont



Gardner Park Restoration Project – Phase One

2019 Annual Report

A review of fiscal year 2018-2019 including the proposed budgets, appropriations and articles to be voted on at the Annual City Meeting - March 3, 2020

Celebrating Various Grants and Awards



Special Olympics Torch Run



Annual City & School Report



CITY OF
NEWPORT, VERMONT

FOR THE YEAR ENDING
DECEMBER 31, 2019

Printed by MEMPHREMAGOG PRESS, INC., Newport, Vermont

In Memory of

Community Minded Citizen, Faithful Servant,
Fondly Remembered by a Grateful Community, Family and Friends



William Graham
November 8, 1927 – June 20, 2019
Publicity Committee
1962
1969- 1980
Justice of the Peace
1974 – 1983
1985 – 2019

Diana Guillet
April 21, 1962 – February 21, 2019
Assistant Clerk/Treasurer
1997 – 2004

Leslie Kennison
May 13, 1939 – April 10, 2019
Alderman
1986 – 1988

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WARNING
City of Newport, Vermont
102nd Annual Meeting
March 3, 2020

The legal voters of the City of Newport, Vermont in the County of Orleans, State of Vermont, are hereby notified and warned to meet at the Municipal Building in said City of Newport on Tuesday, March 3, 2020 at 8:00 AM to act on the following business:

Article 1

To elect by Australian Ballot System in accordance with provisions of the Charter of the City of Newport, Vermont as amended, and Title 17 VSA, Chapter 55, sec 2630, the following officers:

Two Council Members for two years ensuing, One Trustee to Union High School District 22 for three years ensuing, One Trustees to Newport City School District for three years ensuing, One Trustee to Newport City School District for one year ensuing, A Constable for one year ensuing and Three Grand Jurors for three years ensuing.

Article 2

Shall the City compensate the Mayor and Council Members serving the City of Newport for the ensuing year as follows: for the Mayor, two thousand dollars (\$2,000), for the Council Member serving as Council President, one thousand seven hundred fifty dollars (\$1,750), for the remaining Council Members, one thousand five hundred dollars (\$1,500)?

Article 3

Shall the voters of the City of Newport approve a budget of four million seventy nine thousand eight hundred sixteen dollars (\$4,079,816) for the general operation and to cover liabilities of the City, including amounts approved by the voters as appropriations or assessments, and authorize the City to assess a tax, in addition to amounts the City Council is by law authorized to assess, sufficient to provide funds for the same?

Article 4

Shall the voters of the City of Newport School District authorize the Newport City School Board to expend Six million one hundred eighty two thousand four hundred twelve dollars and eighty four cents (\$6,182,412.84) which is the amount the School Board has determined to be necessary for the ensuing fiscal year and direct the City to assess a tax sufficient to pay the same?

It is estimated that this proposed budget, if approved, will result in education spending of fifteen thousand nine hundred fifty-nine dollars \$(15,959) per equalized pupil. This projected spending per equalized pupil is 18.4% higher than spending for the current year.

Article 5

Shall the voters of the City of Newport grant property tax exemption to the Newport Masonic Temple Association, a non-profit organization located at 41 Masonic Lane for a period of three years to support the charitable work of its member organizations?

Article 6

Shall the City of Newport appropriate the sum of one hundred ten thousand dollars (\$110,000) to help defray the operational expenses of the Goodrich Memorial Library and direct the City to assess a tax sufficient to pay the same?

Article 7

Shall the City of Newport appropriate the sum of seventeen thousand five hundred dollars (\$17,500) to Orleans Essex VNA & Hospice, Inc. for the services of Skilled Nursing, Physical Therapy, Speech Therapy, Occupational Therapy, Medical Social Work, Licensed Nurse's Aides, Homemaker and Personal Care Attendants, Hospice and Maternal Child Health Programs and other community health programs provided by the agency and direct the City to assess a tax sufficient to pay the same?

Article 8

Shall the City of Newport appropriate the sum of eleven thousand dollars (\$11,000) to Rural Community Transportation (RCT) for services provided to residents of the City of Newport and direct the City to assess a tax sufficient to pay the same?

Article 9

Shall the City Appropriate the sum of two thousand dollars (\$2,000) to Orleans County Citizens Advocacy for building and supporting one-to-one long term independent relationships between unpaid community members and individuals with developmental disabilities so that all are heard, respected, included and empowered and direct the City to assess a tax sufficient to pay the same?

Article 10

Shall the City of Newport appropriate the sum of seven thousand dollars \$(7,000) to assist the Northeast Kingdom Council on Aging in providing services to senior citizens during the ensuing year and direct the City to assess a tax sufficient to pay the same?

Article 11

Shall the City of Newport appropriate the sum of four thousand eight hundred eighteen dollars (\$4,818) to support Northeast Kingdom Human Services, Inc. a non-profit 501-C3 organization, to assist in providing Psychiatric Mental Health Services to residents of Caledonia, Essex and Orleans Counties and direct the City to assess a tax sufficient to pay the same?

Article 12

Shall the City of Newport appropriate the sum of one thousand four hundred dollars (\$1,400) to the Orleans County Historical Society to assist in maintaining the Old Stone House and its educational programs and direct the City to assess a tax sufficient to pay the same?

Article 13

Shall the City of Newport vote to appropriate the sum of three thousand five hundred dollars \$(3,500) to Umbrella, Inc. to support services for victims of domestic and sexual violence?

Article 14

Shall the City of Newport vote to appropriate the sum of five thousand dollars (\$5,000) to Umbrella, Inc. for providing fresh, local food to area seniors and disabled adults through Meals on Wheels deliveries?

Article 15

Shall the City of Newport appropriate the sum of two thousand dollars (\$2,000) to assist the Pope Memorial Frontier Animal Shelter with its commitments to rescuing, providing care to and finding homes for unwanted pets and direct the City to assess a tax sufficient to pay the same?

Article 16

Shall the City of Newport appropriate the sum of three thousand dollars (\$3,000) for the support of Northeast Kingdom Learning Services, Inc. to provide services to residents of Newport City and direct the City to assess a tax sufficient to pay the same?

The preceding articles will be voted upon using the Australian Ballot System. The polls will open at 8:00 AM in the forenoon and close at 7:00 PM in the evening.

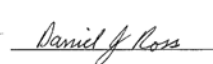
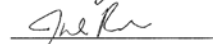

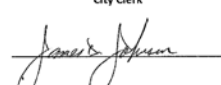
The following article(s) will be voted upon at the same place (Newport Municipal Building) beginning at 8:00 PM in the evening.

Article 17

To act on any other business that may legally come before the Annual Meeting of the City of Newport, Vermont.

Dated and Posted at the City of Newport, in the County of Orleans, State of Vermont

This 27th Day of January, 2020

Mayor	City Council
	
	
	
City Clerk	
	

The Newport Municipal Building is handicapped accessible.

City Government

Mayor:

Honorable Paul L. Monette 2021

City Landscaper

Robert Gosselin

Board of Aldermen:

Julie Raboin, Council President 2020
Kevin Charboneau 2020
Daniel Ross 2021
Melissa Pettersson 2021

City Manager's Office:

Laura Dolgin, City Manager
Rebecca Therrien, Program Administrator

City Clerk & Treasurer's Office:

James D. Johnson, City Clerk & Treasurer
Rosemarie Hartley, Assistant Clerk & Treasurer
Stacey Therrien, Assistant Clerk & Treasurer

Public Works Department:

Tom Bernier, Director of Public Works

Police Department:

Seth DiSanto, Chief of Police
Travis Bingham, Lieutenant

Tax Assessor - Zoning Administrator:

Rob Naramore, Assessor
Charles Elliott, Zoning Administrator

Fire Department:

James LeClair Sr., Chief
John Harlamert, 1st Assistant Chief
Kevin Lacoss, 2nd Assistant Chief

Recreation & Parks Department:

Jessica Booth, Director
Andrew Cappello, Parks Supervisor
Douglas (Mac) McKenny Jr., Parks Foreman
Esther Searles, Senior Center President

City Attorney:

Stitzel, Page & Fletcher, P.C.

Cemetery Commission:

Frank Ormsbee John Ward, Sr Denis Chenette

Recreation Committee:

Lori Wells Jamie Comtois Jennifer Smith
Debbie Smith Mike Nolan Sari-Lee Ryan
Vaughn Cloney Adam "AJ" Thurston Nichole Gratton

Justices of the Peace:

Julie Raboin Rosemarie Hartley Richard Cartee
John Ward, Jr. Carol Viens Gary Viens
Paul Decelles Steven Laurie Jeff Dunn
John Hall Steven Vincent Harriett Hall
William Graham, Deceased

Planning Commission & Historic Preservation:

Robert Currier, Chair 2020
Woodman Page 2021
Ruth Sproull 2022
John Monette 2021
Daniel Pickering, Appointed 2020

Harbor Master:

Erik Voegtlin 2020

Harbor Commission:

Steve Edgerley 2021
James Johnson 2021
Tom Latta 2021
William Round 2020
Ronald Chaffee 2020
John Monette 2021
Cynthia Skelton 2021

Development Review Board:

John Harlamert, Chair 2021
Agathe Coburn 2020
Harriet Hall, Alternate 2022
Denise Bowen 2021
Jay Gonyaw 2021
Daniel Pickering, Alternate 2020

Trustees to the Union High School District 22:

Richard Cartee 2022
Wendy McGillivray 2020
Timothy Cartee 2021

Trustees to the Newport City School District:

Kathleen Nolan 2020
Carrie Ann Roberge 2021
Christopher Royer 2022
Vacant 2020
Mary Ellen Prairie 2020

Special Offices & Appointments:

Laura Dolgin., Delinquent Tax Collector
James LeClair Sr., Town Service Officer
Newport Police Dept., Animal Control Officer
James LeClair, Health Officer
Robert Gosselin, Tree Warden
Colleen Moore de-Ortiz, Weigher of Coal
Jacques Roberge, Inspector of Wood & Shingles
Paul L. Monette, Representative to NVDA Board
Laura Dolgin., Representative to NVDA Board
Paul L. Monette, Representative to NVEDD Board
Denis Chenette, Fence Viewer
Donald Hendrich, Fence Viewer
Jennifer Bernier, Fence Viewer
Charles Elliott, Building Safety Officer

Former City Officials

Former Mayors

Hon. Curtis S. Emery	1918-1919	Hon. J. W. Natole	1955-1960
Hon. James T. Gardner	1919-1921	Hon. F. P. Davis	1960-1962
Hon. Ernest W. Savage	1921-1922	Hon. E. W. Logan	1962-1965
Hon. William C. Lindsay.....	1922-1925	Hon. M. H. Carter	1965-1967
Hon. Tom C. Camp	1925-1926	Hon. K. M. Frawley	1967-1968
Hon. Tom C. Camp... March 2, 1926 – April 18, 1926		Hon. Paul Bouffard	1968-1969
Hon. J. E. McCarten	1926-1931	Hon. C. G. Schurman, Jr., M.D.	1969-1971
Hon. F. D. Burns	1931-1932	Hon. F. H. Spates	1971-1974
Hon. R.W.H. Davis.....	1932-1933	Hon. Augustus Parsons.....	1974-1976
Hon. H.W. Fairbrother.....	1933-1934	Hon. William V. Caputo	1976-1980
Hon. John M. Bradley	1934-1938	Hon. Kenneth W. Magoon	1980-1982
Hon. Winston L. Prouty.....	1938-1941	Hon. Betty-Jane Durkee	1982-1985
Hon. O. S. Searles.....	1941-1945	Hon. Michael Bresette	1985-1987
Hon. R. E. Blake	1945-1947	Hon. Charles Pronto	1987-1991
Hon. L. H. Mclver.March 4, 1947 – October 11, 1947		Hon. Douglas B. Spates	1991-1993
Hon. P. J. Moore.....October 11, 1947-1949		Hon. Karin Zisselsberger	1993-1999
Hon. F. B. Crawford	1949-1952	Hon. Reynold Choiniere	1999-2003
Hon. R. E. Blake	1952-1953	Hon. Richard M. Baraw	2003-2005
Hon. F. L. Jenne	1953-1955	Hon. Ellwood F. Guyette	2005-2009

Former Aldermen

James T. Gardner	1918-1919	A. W. Akin.....	1935-1941
W. R. Prouty.....	1918-1919	O. S. Searles	1939-1941
Harry A. Black.....	1918-1920	D. J. Branon.....	1940-1942
Ernest W. Savage.....	1918-1921	F. E. Bailey	1941-May 6, 1942
B. W. Longeway.....	1919-1920	R. E. Blake.....	1943-1949
J. A. Aubin.....	1919-1921	E. F. Humphrey	1942-1946
W. W. True.....	1919-1921	L. H. Mclver.....May 6, 1942-1947	
H. W. Bernard	1920-1921	P. J. Moore	1941-Oct. 11, 1947
D. N. Dwinell.....	1921-1922	G. W. McKenny	1945-1949
B. W. Wilcox.....	1921-Nov. 6, 1922	S. W. Keith.....	1946-1950
J. B. Bly.....Nov. 1922-March, 1923		A. G. Roe.....Nov. 10, 1947-June 10, 1950	
J.E. Leberman	1923-1927	P. R. Rexford	1949-1951
Elmer A. Slack	1925-1927	R. C. Hunt.....	1950-1952
J. C. Oakley	1921-1923	H. U. Tollerton	1952-July 6, 1953
John A. Prouty	1922-1924	F. L. Jenne.....	1951-1953
Frank H. Sabourin.....	1923-1925	E. A. Scott.....July 10, 1950-1954	
James E. McCarten	1922-April 18, 1926	G. W. Shufelt	1949-1955
George R. Root.....	1924-1928	J. W. Natole	1953-1955
Richard Hurst.....April 1926-1928		Edwin Gage	1952-1956
F. D. Burns.....	1927-1929	F. P. Davis	1954-1960
J. M. Bradley.....	1926-1930	C. D. Rublee.....	1956-1960, 1965-1966
G. G. Flint.....	1927-1931	H. A. Reed.....	1955-1961, 1962-1965
A. B. Cobleigh.....	1931-1935	E. W. Logan.....	1955-1965
P. W. Lawson.....	1929-1935	M. H. Carter	1960-1965
Hugh W. Fairbrother	1932	R. E. Stearns, Jr.	1960-1965
A. J. Beebe	1932-1934	C. D. Carpenter	1961-1965
Winston Prouty	1933-1937, 1941-1943	K. W. Frawley	1965-1967
R. C. Sisco.....	1934	Charles H. Willard.....	1965-1969
Dr. E. H. Mills.....	1935-1937	Paul A. Bouffard	1966-1968
Dr. C. G. Schurman	1937-1939	Benjamin S. Butterfield.....	1966-1970
H. C. F. Hoag.....	1938-1940	C. G. Schurman, Jr., M. D.	1967-1969
F. B. Crawford.....	1934-1941	Howard K. Hoy	1969-1973

Former Aldermen

Charles D. Horvath 1969-1971
Charles R. Blake 1971-1977
Augustus Parsons 1971-1974
Edgar W. Kellaway 1970-1974
William V. Caputo 1973-1976
Thomas Emmerson 1974-1976
Timothy A. Hamblett 1974-1976
Kenneth W. Magoon 1976-1980
Richard Cartee 1976-1978
Maurice G. Marsh 1976-1980
Robert H. Nelson 1977-April 12, 1982
Betty-Jane Durkee 1978-1982
John Sweet 1980-July 1, 1981
Michael Bressette 1980-1985
Jennifer Hopkins Sept. 1, 1981-1986
Robert Bowen May 17, 1982-1987
Steven Vincent 1985-1988, May 2, 1988-1989
Leslie Kennison 1986-May 2, 1988
Charles Pronto 1986-1987
Douglas Spates 1987-1991
James D. Johnson 1989-1996
..... Re-appointed July 22, 1996-1997
Francis Cheney, Jr. 1991-May 9, 1993

Daniel Ross 1991-1993
Donald B. Hendrich 1993-1997
William E. Gilding May 12, 1993-July 22, 1996
Marie Joseph 1993-1998
..... Re-appointed April 19, 1999-2000
John Ward, Jr. 1987 – 1991, 1996-1999
Arthur Aiken 1998-November 5, 2001
Dale Alger 2000-2003
Richard Baraw 1997-2003
Jacqueline Hamblett June 3, 2003-March 2, 2004
Ellwood F. Guyette 1982-1986, 2003-2005
Brenda Jones-Rooney 2004-2006
Karin Zisselsberger 2006-June 27, 2007
Charles Elliott September 2007-2008
Paul L. Monette 1997-2009
Timothy DeLaBruere 2008-2014
Richard Baraw 2005-2015
Denis Chenette 2009-2015, 2017-2019
Jacques Roberge 1988-1994, 2015-2017
Neil Morrisette 2014-2017
Steven Vincent 2015-2017
John Wilson November 2001-2017
James Merriam Appointed 2017-2018

Former City Clerks & Treasurers

Rufus W. Spear 1918-1928
William C. Lindsay 1928-1934
Austin J. Beebe 1934-1961

Fredrick W. Kipp 1961-1977
Charles R. Blake 1977-1997

Message from the Mayor

I just wrapped up my 11th year as mayor for the City of Newport and my 23rd year on the council. I have truly enjoyed working for the residents of our community. I feel we as taxpayers are very fortunate to have the dedicated team of employees that we do. These individuals work more than just an 8-5 job. The Police and Fire Departments, Public Works, Water and Wastewater facilities, the Recreation Department and everyone at the Municipal Building all work evenings and weekends in some form or fashion.

In addition to our employees, we have dozens of individuals who volunteer to serve on multiple boards as part of our city government. Currently, we are recruiting for only one vacancy on the planning commission. It is great to see the pride that our residents have taken in the community and have engaged in the process.

In 2018, I supported the Northern Communities Investment Corps (NCIC) application for a \$250,000.00 Rural Communities Development Initiative grant that was designed to expand grant and consultant capacity to the City of Newport as the recipient. We were awarded this \$250,000.00 grant in October of 2018 for 3 years. As a result of this award and throughout the past 16 months, the City has received over \$1.2 Million worth of grants that are providing the City with unprecedented opportunity. In addition, our important working relationship with our Regional Planning Commission, NVDA, has provided a large part of these successful grant awards that would otherwise never occur. The City is on the precipice of change as a result of my focus and advocacy locally as well as in Montpelier.

I have held a steadfast focus on the community's resounding support to adopt the outdoor recreation economy. As we have learned through several community meetings, the city has gone through several stages of economic development from agricultural, railroad, and retail throughout its 101 year history. The EB-5 Project was a source of hope that unfortunately failed due to circumstances beyond our control. After the initial shock, I took the initiative to work with the Agency of Commerce & Community Development to study our strengths and weaknesses, to analyze our constraints and opportunities, and we developed the baseline for the Waterfront and Downtown Master Plan. We have now adopted the Waterfront and Downtown Masterplan as our playlist for governing our Five Year Capital Investment Program in order to see major

infrastructure improved. The grants we have received are unprecedented in the City's history. We are taking disappointment and turning it into something very positive by making logical and sequential investments into our City. The foundational studies completed in 2017-2018 have proven to be very wise investments and now we utilize these studies to move into our implementation. One example of this investment is the position of City Landscaper, who makes our city one of the most attractive and provides a great source of pride for us to call home.

Positive change and success is difficult for some. I have received a great deal of criticism over the past year on social media. The authors of these intentionally hurtful and demeaning remarks are generally uninformed or misled by others who are ill informed. It has been a sad realization how pervasive negativity can get. I am glad that these negative comments have not affected our grants or the incredible progress we have made to climb out of the EB-5 Failure. Our alignment with the Newport City Downtown Designation has been a powerful force to help us realize the potential of the outdoor recreation economy and their strategic goal to turn the City into a tourism destination is sensible given our incredible natural resources and assets that surround our downtown

As our reputation for offering high quality recreational activities grows, new recreational interest groups are bound to explore the efficacy of trying new sports and activities in Newport. We have a duty to entertain these ideas towards enhancing our economic development opportunities. The unfortunate experience we had with the ATV ordinance was based on fear and spite. It rapidly escalated into accusing me of holding secret meetings and a lack of transparency, and then segwayed into the Council being incapable and unauthorized to make such decisions. Thank goodness the vote resulted in the ATV Ordinance remaining in place. We now have an opportunity to study the impacts through the Newport City Downtown Development and we look forward to learning and making additional improvements. We hope more responsible recreational groups will step up to explore outdoor recreation in Newport City.

We have many exciting projects coming up in 2020 and 2021. These include the Downtown Transportation Grant to fund intersection improvements on the corner of Second, Main and Field Ave. Although there will be interruptions

during construction the end result will be a much improved intersection.

The Vermont Outdoor Recreation Economy Collaborative grant award for the Prouty Beach bike path connector will be completed in 2020. The Gardner Park Playground Restoration is underway in 2020 and 2021 to refurbish the playground, add a splash pad, and update the skate shack, made possible by grants from the Land Water Conservation Fund and the Community Development Block Grant. The private donations are appreciated very much and growing every day. I want to acknowledge and thank the Recreation Committee for their steadfast focus on the fund raising and contribution to the sense of community.

The Northern Borders Regional Commission awarded the City a \$250,000 grant which will go towards the Gardner Park & Causeway intersection improvements in 2021 along with replacing the aging infrastructure associated with the traffic signals.

Not to be left out the Police Department received a USDA Community Facilities grant of \$38,400 to begin the replacement of their old outdated radios.

I am very proud of the City of Newport, our dedicated employees and the progress we have made with our economic recovery and development over the past few years. I look forward to building upon this momentum and continuing to make Newport a beautiful, affordable, and peaceful place in which we can all be proud to call our home.

Respectfully submitted,



Mayor Paul Monette



Message from the City Manager

Calendar Year 2019

Social media can be a useful tool to distribute information quickly which is particularly helpful in the rare instance of emergencies.

But social media goes awry when people or council members use it to demean or disparage ideas, people, or initiatives. We've seen it repeatedly at the City level over the past year. The most discouraging part of social media is that most of what is posted is based on emotion, opinion, or opportunities to grandstand. We see very little actual facts. Certainly, people have a constitutional right to speak their opinion. However, unless the postings come from the source, the end product is skewed information based on personal opinions.

In fact, the City does not have a social media page. The City has a website at newportvermont.org. The Mayor and City Manager are two of the authorized spokespeople for the City. Some of your own council members are not even up to date on various projects unless they take the initiative to seek out information on your behalf. No social media sites exist that are sanctioned by the city.

We recognize that humans need to socialize and congregate and FaceBook has become the home for behavioral and emotional socialization and shared experiences. This is precisely the function of a Follow or Like. Rather than seek out new beliefs, people choose to reinforce their existing opinions by staying within their comfort zones. Individuals self-organize by what they have in common, by what is comfortable for them, and by personality.

Unfortunately, we have noted that local social media has served to erode a sense of community for a few active users. Social media has been used to dispense emotion and rage and unfounded accusations rather than accurate information. It has spread divisiveness and used methods to shock readers and recruit negativity.

Accusations such as the city manager and mayor hold secret meetings, city employees are deceitful, deceptive or sad, or the city has a lack of transparency, and city workers are deliberately manipulating infrastructure to justify grants only serve to demonize people and incite anger. These comments have no basis in reality and are examples of emotional poison and gossip. These emotional poisons are the equivalent of lies,

curses, blaming, guilt, and are intended to destroy. These words express anger, jealousy, envy and hate. When people believe these lies, chaos and doubt ensue which only keep the facebook users in a state of fear and doubt, instead of seeking out constructive solutions.

Imagine what it is like being attacked on facebook. Instantaneous outbursts of hurtful opinions (which are generally protected speech under defamation law) feels like the community has already made its mind up about you until you can prove your innocence, even when no crime has been committed. Responding on facebook only serves to fuel the 'bait and bite' attack. What does a newcomer or potential visitor or State of Vermont official think when they read these accusations?

As Bill Clinton related [in a 2007 speech](#), "Our common humanity is more important than our differences. Questions of community and identity, personal identity, will determine our collective capacity to deal with all the problems. The most important thing is the understanding of the elemental value that makes all communities possible in an interdependent world."

As City employees, we are excited and proud to see the transformation in Newport. We are excited to see the impacts of the RCDI Grant, the City Beautification Program, the VOREC Connecting Path at Prouty Beach, the exciting Phase 1 Rehabilitation at Gardner Park Playground, improve two of our major intersections to continue to make Newport a walkable friendly community that is aptly prepared for the influx of destination visitors. The adoption of the Waterfront and Downtown Master Plan and our strong working relationship with the Newport City Downtown Designation to embrace the outdoor recreation economy makes this an exciting time to be part of this community.

It is important that the Newport City taxpayers know that the Mayor and City Manager, City Clerk/Treasurer, and all the Department Heads are available to answer any questions, respond to complaints, and assist with issues as best as we can. We are here to serve and encourage your questions and dialogue. We can be reached at the City Offices located in the Municipal Building, 222 Main St., Newport, Vt. or at (802) 334-5136 or laura.dolgin@newportvermont.org.

It is an honor to present my 6th Annual Report to you, the Citizens of Newport City.

FY20-21 Budget:

This budget was generated respecting that our taxpayers work very hard to stretch their paychecks. Further, the council assigned funds to help offset the bottom line. While we do not control the appropriations or education tax, as you will see deeper into this report, they add to the tax rate bottom line.

The council approved an amount to be raised by taxes of \$4,079,816.00 based on a grand list of \$319 million, which will require a tax rate of \$1.2789 or a difference of 3.26% or .0365 over last year's tax rate of \$1.2372. The budget reflects an increase of \$158,598.26 over last year's budget. It takes 1 penny on the tax rate to raise \$31,900.00. This budget is posted on the City's website at newportvermont.org and will be voted on at the town meeting held on March 3, 2020.

This budget as approved by the Council **level funds** our operational expenses in order to fulfill our obligations to existing contracts which include two unions, fixed costs, services such as the Ambulance, and fringe labor expenses. The biggest expense for the City outside of labor is medical insurance which has incurred a 12% increase for 2020.

We have reduced our capital improvements in order to keep the amount to be raised by taxes as conservative as possible without crippling our mandates. Our budget reflects our commitment to carrying out the Waterfront and Downtown Master Plan initiatives. We are tackling the easy/low cost projects first.

This budget reflects the council's commitment to 24/7 dispatch, our essential fleet and equipment replacement rotations. The budget leases new 'self-contained breathing apparatus' at a cost effective 7-years @ \$25,000 a year for the Fire Department. This is appealing because the equipment has a 20 year life span which we will own after the lease term, and we don't have to part with \$170,000 all at once.

The Recreation Department's budget emphasizes facilities maintenance and customer service. The priority for the Department and the Recreation Committee is to see the fundraising efforts for Phase 1 of the Gardner Park Restoration continue to grow. Successful grant applications totaling \$282,000.00 have come in as a result of the RCDI grant to offset the total \$600,000 cost of the playground renovation. Of this amount, the private fundraising goal remains of \$152,000 and is getting smaller every day as more donations come in. We have received very generous

donations from North Country Hospital, Community National Bank, Casella Waste Systems, Pomerleau Real Estate, and Passumpsic Bank. Multiple donations from local institutional businesses have actively come in, and of course, the brick sales have almost exceeded expectations. The 'Buy a Bricks Fundraiser' is still actively available for purchase and can be found on the Newport Recreation Website <https://www.newportrecreation.org/phase1.html>. We are grateful for each donation and are very proud of the work of the Recreation Committee. These volunteers are hardworking active community members who truly care about the future of Newport. They meet on the Third Thursday of the month if you have a chance to attend one of their meetings. They have been steadfast in their commitment to raise \$25,000.00 by offering fun family activities with all proceeds going towards the renovation. Indeed, this would not be possible without their dedication and eye on the prize.

The Public Works Department's budget reflects grant funded priority projects. Every one of these grant awards are the result of the RCDI grant and the professionals at NCIC. The first is the Downtown Transportation Grant in the amount of \$85,000.00 with a 50/50 (in kind or cash) match, meant to improve the intersection of Main & Second and Fyfe Streets. The intention is to improve the safety and walkability of the intersection and to draw people to the waterfront. A small inviting parklet will be built next to the municipal building and 'rapid flashing beacons' will be installed at the crosswalk. Another grant funded priority is the installation of an EV car charging station to be located in the municipal lot near the post office. The grant is for \$21,000.00 with an in kind or cash match of \$3,433.00. Another grant, The Northern Borders Regional Commission Grant (NBRC) is a much larger project slated for 2021 that will improve the intersection by the Waterfront Mall and Gardner Park. Lighting and walkability will be improved and the project will result in a safer intersection to access Gardner Park in the wake of the playground improvements. We expect that area to be very busy once the playground materializes and Gardner Park becomes even more popular.

These successful grant applications are made possible by the Rural Communities Development Initiative (RCDI), which was awarded to Northern Communities Investment Corporation (NCIC) with the City of Newport as Recipient. The grant provides expanded grant writing and consultants who will seek out ways to fund implementation of

the initiatives set out in the Waterfront & Downtown Master Plan and helps realize the outdoor recreational economy as a primary objective of the Newport City Downtown Designation. This is essential for us to be able to conquer these projects with a minimum of taxpayer dollars. The City is on a major transformation in our recovery from the 2016 EB-5 disappointment by adopting the outdoor recreation economy and creating ourselves as a tourist destination. These are very exciting times as recognized by the Governor in his capital budget speech delivered on January 21, 2020, where he honored the city with a \$1.5 Million commitment to begin the process of revitalizing our Main St., "for being poised for a once in a generation redevelopment. They've done a lot of thoughtful planning, investing in their downtown and leveraging the outdoor economy." We couldn't be more thrilled that our planning and investments, particularly in the City Landscaper and Beautification Program, have been so widely appreciated and recognized with such a substantial payback. The grant application was awarded for the Vermont Outdoor Recreational Economy Collaborative (VOREC) which is the funding that supports the bike path construction at Prouty Beach that will connect with the Bluffside Farm Recreational trails in 2020. The VOREC grant was made possible with assistance from NVDA, the regional planning commission. NVDA is also responsible for a successful AARP grant to support the Prouty Beach Connector, in the amount of \$25,000.00. The RCDI grant also resulted in successful grant applications with the Land Water Conservation Fund and the Community Development Block Grant for the Gardner Park Playground Restoration.

Successful projects completed in 2019-2020 include the demolition of the red barn on Coventry St. This barn proved a risk to the City's multi-million dollar arsenic treatment plant. After 12 years of searching for an interested party to take ownership of the barn, it was deemed no one was available for such a large investment. The City took the barn down and refurbished the lawn and installed secure fencing that protects the Arsenic Plant.

Another large project undertaken by our Public Works Department was the widening of TP lane to allow for parking during games at Gardner Park. A new drainage system was installed at Gardner Park to prepare for the influx of users once the playground renovation is completed. These investments may not look like much now, but are expected to pay off in droves.

The WWTF focused on the installation of the sludge dewatering system. This \$400,000.00 investment is anticipated to substantially cut back on our dewatering costs and pay for itself within 5 years. This was a major undertaking for the employees at the WWTF and required many local specialists to assist with the installation. We are proud of these innovative efficiencies taking place within our City.

The Free Water Meter Program is still active and we encourage every single family residence to have one. We anticipate the City Council will soon mandate water meters so that we can capture lost revenues. The meters will provide accurate usage data and it could very well lower your bill. Simply contact the WWTF at 334-8886 to request a meter.

The City is proud of our Newport City Police Department, comprised of men and women who emulate the finest bravery and diplomacy. We are proud that Sergeant Jennifer Harlow Jacobs was chosen by the Governor as the Orleans County Sheriff, and we are proud that our own Lieutenant Bingham was selected as the North Country Union High School Varsity Softball Coach. We look forward to continuing the tradition of excellence by employing some of the finest police officers in the state. And of course we are very proud of Ozzy! The Police Department received a USDA Community Facilities Grant, thanks to the RCDI award, in the amount of \$38,400.00, with a \$31,552.00 cash match that replaces half of their portable radio fleet with modern technology. They plan to apply for a second grant to complete their inventory with modern safe equipment.

Our Fire Department continues to maintain a rigorous training schedule and equipment replacement strategy. After 10 years, Chief Jamie LeClaire opted for better horizons in Alabama. While the thought of losing him was difficult for the firefighters, they have bounced back under the leadership of Chief John Harlamert.

Delinquent Tax Collection is a reality of the responsibilities and we work with our citizens on a daily basis. Anyone who needs a payment plan may simply call me and make agreeable arrangements. Tax Sales occur approximately one time per calendar year and those who ignore their balances will likely meet the tax sale threshold.

We work hard to present a responsible budget that keeps city services at the quality we've all come to expect. The services and opportunities presented in this budget represent cautious

attention to detail. While any budget is an educated guess, we examined our trends and our capacity to put forth a responsible budget that does not stagnate nor overwhelm. This budget for the FY 20-21 year represents a cost of \$4.8527 per day on a medium value property of \$136,425 for these quality services. To further break this down, the Police Department costs \$2.0429, the Public Works costs \$1.2631, Fire costs \$0.1728, and Recreation costs \$0.2486. The remaining costs per day are attributable to general income and capital operations.

We do not control the education tax nor appropriations, but we are well aware that these add significantly to the bottom line after we go through public scrutiny. It takes one penny on the tax rate to generate \$31,900 and it is in this light we encourage the taxpayer to scrutinize the appropriations requests, to make sure they benefit the city and are equally distributed to the municipalities they serve. The Warning to the 102nd Town meeting will show appropriations that total \$167,218, or add a daily cost of \$0.1959 on that \$136,425 home.

Appreciation:

There is never a dull moment at the City of Newport. Between all of our Department Heads and our strong workforce, we are kept busy working behind the scenes to make your time living and working in Newport as comfortable and safe as possible. Many dedicated individuals deliver local government services to Newport City residents 24 hours per day, every day. All of our employees deserve our collective appreciation and recognition. The City is proud of our workforce who often serve under stressful and sometimes dangerous conditions so that residents may have confidence in our responsive and proactive police force, quiet and effective fire department, clean drinkable water, effective wastewater disposal, safe and passable roads, and park facilities and events programming that we can all be proud of. Our administrative offices are comprised of capable professionals and our clerk/treasurer's office provides proper administrations of citizen's needs. Customer Service is important to us even in difficult situations. Newport City is fortunate to have these professionals who work hard to keep our operations among some of the best in the state while staying in line with the high expectations of our citizens and performing within our budget.

We have many hard working and dedicated individuals who volunteer on our boards, commissions, and committees who dedicate many hours in order to serve to make Newport City the

best it can be. These volunteers sometimes face controversy, tough decisions, pressure and public criticism yet they continue to offer their time. They deserve our gratitude for their willingness to serve in these roles even when the going gets tough. Our democratic form of government relies on citizen participation and I encourage more citizens to get involved, volunteer, run for office, and apply for appointments.

I want to draw attention to, and personally thank, Mayor Paul Monette for the immense amount of time he commits to the City of Newport. People would be amazed at the amount of time he devotes to the City. His insurmountable institutional knowledge after many years of service has been invaluable for all of the employees at the City. Newport citizens are lucky to have this dedicated individual advocate for their City whether he is in Montpelier or advocating locally. He is never one to mince words nor is he afraid to tackle difficult issues. After holding my

position for almost 5 years, I have seen repeatedly that his heart is definitely in the right place.

The City Manager, City Clerk/Treasurer, and all the Department Heads are available to answer any questions, respond to complaints, and assist with issues as best as we can. We are here to serve and encourage your questions and dialogue. We can be reached at the City Offices located in the Municipal Building, 222 Main St., Newport, Vt. or at (802) 334-5136 or laura.dolgin@newportvermont.org.

Respectfully Submitted,
Laura Dolgin
Newport City Manager



2020-2021 Proposed General Fund & Water/Sewer Budgets



CITY OF NEWPORT
BUDGET REPORT
Council Approved January 6, 2020

<u>DEPARTMENT</u>	<u>2017-2018 ACTUALS</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ACTUALS</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
CITY PROPERTY TAX	3,838,815.33	3,894,822.81	3,670,997.13	4,338,414.26	4,179,816.00
PAYMENT IN LIEU OF TAXES	411,365.00	410,700.00	477,024.00	410,700.00	490,700.00
GENERAL GOV. INCOME	1,026,203.92	383,920.00	696,009.21	440,670.00	514,675.00
GENERAL GOV. EXPENSE	628,497.46	536,891.00	557,267.12	655,048.70	630,561.00
NET GEN. GOVERNMENT	397,706.46	(152,971.00)	138,742.09	(214,378.70)	(115,886.00)
POLICE DEPT. INCOME	270,267.81	37,050.00	289,247.55	67,050.00	65,200.00
POLICE DEPT. EXPENSE	1,169,307.01	1,169,307.01	1,274,861.48	1,771,130.40	1,808,734.00
NET POLICE	(899,039.20)	(1,132,257.01)	(985,613.93)	(1,704,080.40)	(1,743,534.00)
FIRE DEPT. INCOME	59,984.95	35,900.00	42,562.37	35,900.00	42,500.00
FIRE DEPT. EXPENSE	203,472.00	203,472.00	180,834.96	217,352.00	190,007.00
NET FIRE	(143,487.05)	(167,572.00)	(138,272.59)	(181,452.00)	(147,507.00)
PUBLIC WORKS INCOME	215,200.95	138,500.00	195,066.47	139,500.00	138,500.00
PUBLIC WORKS EXPENSE	969,286.00	969,286.00	1,076,065.15	1,190,318.46	1,216,536.00
NET PUBLIC WORKS	(754,085.05)	(830,786.00)	(880,998.68)	(1,050,818.46)	(1,078,036.00)
RECREATION INCOME	368,238.48	325,400.00	421,795.60	373,500.00	391,030.00
RECREATION EXPENSE	531,043.16	479,801.00	554,383.78	571,885.20	603,233.00
NET RECREATION	(162,804.68)	(154,401.00)	(132,588.18)	(198,385.20)	(212,203.00)
CAPITAL INCOME	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSE	268,702.98	514,500.00	644,996.19	765,000.00	718,083.00
NET CAPITAL	(268,702.98)	(514,500.00)	(644,996.19)	(765,000.00)	(718,083.00)
ALL OTHER INCOME	0.00	0.00	0.00	0.00	0.00
FUND OFFSET TO REDUCE TAXES	0.00	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	130,000.00	0.00	0.00	375,000.00	100,000.00
ALL OTHER EXPENSE	1,525,684.26	1,353,035.80	1,417,305.28	634,999.50	655,267.00
NET OTHER	(1,395,684.26)	(1,353,035.80)	(1,417,305.28)	(259,999.50)	(555,267.00)
TOTAL INCOME:	2,351,261.11	1,331,470.00	2,121,705.20	1,467,320.00	1,642,605.00
OFFSET		0.00			
TOTAL EXPENSE:		5,226,292.81	5,705,713.96	5,805,734.26	5,822,421.00
TOTAL TO BE RAISED BY TAXES		3,894,822.81	3,584,008.76	4,338,414.26	4,179,816.00
TAXES TO BE RAISED		3,894,822.81		3,963,414.26	4,079,816.00
GRAND LIST Estimate		315,000,000		319,000,000	319,000,000
Proposed Tax Rate		1.2365		1.2424	1.2789
Current Tax Rate				1.2372	

****The city portion of taxes to be raised equals:** 3,963,414.26 4,079,816.00
Resulting in an estimated tax rate of: 1.2424 1.2789
Assuming a Grand List of: 319,000,000 319,000,000

****This does not include school taxes or any additional appropriations approved on Town Meeting Day or any municipal exemptions granted on Town Meeting Day.**

INCOME

GENERAL GOVERN.	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
PROPERTY TAXES CITY	3,838,815.33	3,894,822.81	3,670,997.13	4,338,414.26	4,179,816.00
STATE MUNI TAX ADJ	145,757.93	100,000.00	204,812.69	150,000.00	205,000.00
FISH & WILDLIFE	348.69	400.00	472.28	400.00	400.00
TIF TAXES	0.00	0.00	0.00	0.00	0.00
INTEREST ON CURRENT TAX	29,494.44	22,000.00	25,336.83	22,000.00	24,000.00
CORRECTIONS CONTRACT	81,359.00	79,000.00	82,938.50	81,350.00	82,000.00
PAY IN LIEU OF TAXES	380,665.00	380,000.00	446,324.00	380,000.00	460,000.00
TAX REFUNDS (PRIOR YEARS)	8,666.98	0.00	3,827.54	0.00	0.00
INTEREST ON DEL TAX	8,909.80	5,000.00	11,485.76	5,000.00	9,000.00
PENALTY DELINQUENT	49,360.89	30,000.00	43,745.32	30,000.00	37,000.00
PILOT CORRECTIONS	0.00	0.00	0.00	0.00	0.00
PILOT NEKHS	700.00	700.00	700.00	700.00	700.00
PILOT HOSPITAL #2	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
TAX COLLECTOR FEES	0.00	0.00	0.00	0.00	0.00
TAX SALE REDEMPTION	4,691.55	0.00	22,250.89	0.00	0.00
TOTAL TAX & PENALTY	4,578,769.61	4,541,922.81	4,542,890.94	5,037,864.26	5,027,916.00
LICENSES & FEES					
CITY LICENSE	300.00	0.00	0.00	0.00	0.00
BEVERAGE LICENSES	2,335.00	2,600.00	2,310.00	2,400.00	2,400.00
DOG LICENSES	1,766.00	2,000.00	1,743.00	1,800.00	1,700.00
BUILDING PERMITS	8,089.89	7,000.00	6,841.38	7,000.00	6,500.00
CITY CLERK MISC	4,472.50	3,600.00	4,128.75	4,400.00	4,400.00
CITY CLERK FEES	46,617.18	42,000.00	47,439.00	46,000.00	47,000.00
TOTAL LICENSES & FEES	63,580.57	57,200.00	62,462.13	61,600.00	62,000.00
REIMBURSEMENT					
SCHOOL TRANSFER	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
CURR. USE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
CURRENT USE/HOLD HARMLESS	13,631.00	13,500.00	14,143.00	13,500.00	14,500.00
SCHOOL TAX REIMBURSEMENT	92,803.93	0.00	0.00	0.00	0.00
TOTAL REIMBURSEMENT	113,934.93	21,000.00	21,643.00	21,000.00	22,000.00
MISC INCOME					
PRIVATE DONATION	50,000.00	0.00	0.00	0.00	0.00
VCDP CONSULTANT GRANT	40,581.05	0.00	3,896.20	0.00	0.00
VHCB CONSULTANT GRANT	9,651.49	0.00	0.00	0.00	0.00
REAPPRAISAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
CENTENNIAL REVENUE	136,921.10	0.00	6,079.00	0.00	0.00
REIM RECYCLED METAL	0.00	0.00	481.30	0.00	0.00
HAZARDOUS WASTE GRANT	2,680.00	2,000.00	3,570.12	2,000.00	3,000.00
EQUALIZED STUDY REIMB	2,084.00	0.00	2,083.00	0.00	2,000.00
LISTER EDUCATION	0.00	400.00	0.00	400.00	400.00
REFUNDS	16,736.93	0.00	0.00	0.00	0.00
WALMART FUNDS	100,000.00	0.00	100,000.00	0.00	0.00
MUNICIPAL BLDG INCOME	500.00	500.00	105.00	500.00	500.00
CITY PROPERTY INCOME	0.00	0.00	0.00	0.00	0.00
CELLULAR ONE LEASE	31,601.20	34,000.00	32,101.52	34,000.00	32,000.00
NCRC REIMBURSEMENT	0.00	30,000.00	0.00	30,000.00	30,000.00
INSURANCE REFUNDS/CLAIMS	9,828.87	0.00	19,989.15	0.00	0.00
ACT60 REAPPR-EEGL ASST	55,722.52	0.00	0.00	0.00	0.00
MISC INCOME	6,657.42	300.00	8,202.37	300.00	300.00
TOTAL MISC INCOME	462,964.58	67,200.00	176,507.66	67,200.00	68,200.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
OTHER INTEREST INCOME					
DELINQUENT TAX ATTY FEES	9,569.15	0.00	7,509.37	0.00	0.00
INTEREST REAPPRAISAL FD	42.04	0.00	19.87	0.00	0.00
INTEREST ON MBA CKING	4,521.20	2,000.00	7,322.94	2,000.00	5,000.00
OTHER INTEREST INCOME	22.28	45.00	23.74	45.00	25.00
INTEREST COVENTRY SINKING	60.69	75.00	66.61	75.00	50.00
INTEREST WALMART FUNDS	74.38	0.00	234.90	0.00	0.00
PROCEEDS FROM DEBT 2017 EXPLORER	28,526.82	0.00	0.00	0.00	0.00
PROCEEDS FROM DEBT 2018 F150	14,318.00	0.00	25,349.18	0.00	0.00
TOTAL INTEREST INC	57,134.56	2,120.00	40,526.61	2,120.00	5,075.00
TOTAL GENERAL GOV	5,276,384.25	4,689,442.81	4,844,030.34	5,189,784.26	5,185,191.00
POLICE					
WAIVED EVENT FEES	900.00	0.00	300.00	0.00	0.00
CRIME STOPPER DONATION	832.49	0.00	0.00	0.00	0.00
EQUIP INCENTIVE GR 20.609	2,876.05	0.00	0.00	900.00	0.00
SPECIAL INVEST UNIT	60,000.00	0.00	60,000.00	0.00	0.00
VT TRAFFIC COURT FINES	8,079.45	12,000.00	8,840.07	10,000.00	9,000.00
EFF GRANT 99.99	782.03	0.00	1,820.79	0.00	0.00
CONTRACTED SERVICES	11,437.89	0.00	2,190.07	0.00	0.00
OPERATION STONEGARDEN	20,053.68	0.00	14,874.45	0.00	0.00
STONEGARDEN EQUIP 97.067	43,030.20	0.00	19,142.77	0.00	0.00
PARKING TICKET FINES	505.00	450.00	620.00	450.00	500.00
PD WALMART FACILITY GRANTS	0.00	0.00	1,000.00	0.00	0.00
DISTRICT COURT RESTITUTION	160.00	0.00	92.99	0.00	0.00
GHSP DRE	90.24	0.00	0.00	0.00	0.00
GHSP DUI ANYTIME 20.600	8,527.66	0.00	19,018.11	0.00	0.00
GHSP ANYTIME 20.600	642.71	0.00	0.00	0.00	0.00
191 BYPASS MITIGATION GRANT	0.00	0.00	9,100.00	0.00	0.00
POLICE REPORTS	1,864.00	1,400.00	2,290.00	1,500.00	1,500.00
POLICE MISC INCOME	4,598.91	3,000.00	6,571.21	4,000.00	4,000.00
INSURANCE CLAIMS	0.00	0.00	1,000.00	0.00	0.00
VT DRUG TASK FORCE GRANT	74,349.84	0.00	86,338.71	0.00	0.00
DISPATCH INCOME	31,357.66	20,000.00	48,750.00	50,000.00	50,000.00
OTHER REIMBURSEMENT	0.00	0.00	7,058.38	0.00	0.00
DOG IMPOUND FEES	180.00	200.00	240.00	200.00	200.00
TOTAL POLICE INCOME	270,267.81	37,050.00	289,247.55	67,050.00	65,200.00
FIRE DEPARTMENT					
LABOR & MATERIALS	2,580.00	300.00	900.00	300.00	500.00
MISC. INCOME	3,517.00	100.00	2,825.00	100.00	2,000.00
COVENTRY CAPITAL SHARE	35,587.95	35,500.00	38,837.37	35,500.00	40,000.00
TOTAL FIRE DEPT INC.	59,984.95	35,900.00	42,562.37	35,900.00	42,500.00
STREET DEPARTMENT					
STATE AID TO HIGHWAY	138,050.52	138,500.00	137,976.88	138,500.00	138,500.00
WAIVED EVENT FEES	960.00	0.00	360.00	1,000.00	0.00
STREET DEPT. LAB & MAT	0.00	0.00	3,419.60	0.00	0.00
PUBLIC WORKS OTHER	20,594.00	0.00	33,659.71	0.00	0.00
AOT BETTER BACK ROADS GRANT	7,000.00	0.00	-788.48	0.00	0.00
REGIONAL PLANNING GRANT	6,005.70	0.00	3,998.86	0.00	0.00
USDA EQUIPMENT GRANT	16,317.06	0.00	10,257.17	0.00	0.00
191 BYPASS MITIGATION GRANT	0.00	0.00	2,735.00	0.00	0.00
SEASONAL WALKING PATH	23,912.97	0.00	1,087.03	0.00	0.00
AOT BIKE PATH	2,360.70	0.00	2,360.70	0.00	0.00
TOTAL STREET DEPT	215,200.95	138,500.00	195,066.47	139,500.00	138,500.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
PROUTY BEACH					
PROUTY BEACH ADMISSIONS	2,718.00	3,000.00	5,683.34	400.00	600.00
PROUTY BEACH TRANSIENT	131,707.16	115,000.00	144,799.31	88,000.00	95,000.00
PROUTY BEACH SEASONAL	0.00	0.00	0.00	42,000.00	48,750.00
PROUTY BEACH MISC.	5,517.50	2,000.00	5,006.75	200.00	200.00
PROUTY BEACH GREEN SPACE RENTAL	0.00	0.00	0.00	300.00	500.00
PROUTY BEACH FACILITY RENTAL	0.00	0.00	0.00	800.00	1,200.00
PB ATHLETIC FIELDS RENTAL	0.00	0.00	0.00	1,500.00	1,000.00
EQUIPMENT RENTAL	0.00	0.00	0.00	400.00	700.00
PROUTY ELECTRIC	4,089.72	4,000.00	5,599.87	4,000.00	5,000.00
PB RESALE GOODS	226.75	0.00	125.25	3,000.00	5,000.00
TOTAL PROUTY BEACH	144,259.13	124,000.00	161,214.52	140,600.00	157,950.00
RECREATION MISC.					
SENIOR CENTER SALARY RE	2,794.58	3,000.00	2,761.67	3,000.00	3,000.00
SENIOR CENTER OTHER REIMB	25.00	0.00	780.20	300.00	1,500.00
OTHER	85.05	0.00	505.00	0.00	0.00
SENIOR CENTER DONATIONS	0.00	0.00	130.00	0.00	0.00
GYM RENTAL	4,057.03	3,500.00	3,403.50	3,000.00	3,500.00
PARADES	0.00	0.00	0.00	0.00	4,000.00
WAIVED EVENT FEES	0.00	0.00	0.00	11,700.00	0.00
NEKCA SVCS GRANT	1,075.00	0.00	1,663.00	0.00	0.00
RECREATION MISC.	0.00	0.00	30.99	0.00	0.00
AQUATIC NUIS AQ12-55	7,320.00	0.00	17,105.00	0.00	0.00
ANNUAL EVENTS	34,947.78	45,000.00	29,957.85	45,000.00	30,000.00
ADULT PROGRAMS	12,453.89	8,000.00	21,167.00	4,000.00	4,000.00
SUMMER PROGRAMS	25,751.95	24,000.00	30,313.19	24,000.00	30,000.00
?? DONATIONS	222.00	0.00	0.00	0.00	0.00
DISCOUNT TICKETS	0.00	0.00	0.00	5,000.00	12,000.00
SCHOOL BREAK CAMPS	255.00	0.00	0.00	0.00	0.00
TOTAL REC MISC.	88,987.28	83,500.00	107,817.40	96,000.00	88,000.00
GARDNER PARK					
FIELD RENTAL	150.00	0.00	0.00	0.00	0.00
GARDNER PARK RENTAL	7,298.40	10,000.00	10,295.23	10,000.00	8,000.00
SKATING RINK INCOME	623.00	500.00	1,062.00	800.00	2,000.00
GARDNER PARK EQUIP RENTAL	434.34	0.00	622.10	0.00	500.00
TOTAL GARDNER PARK	8,505.74	10,500.00	11,979.33	10,800.00	10,500.00
WATERFRONT					
GATEWAY UTILITY REIM	8,256.41	8,700.00	9,413.62	8,000.00	8,000.00
COMMERCIAL SLIPS	8,316.95	0.00	7,020.00	0.00	5,330.00
COMMERCIAL UTILITIES	730.54	0.00	0.00	0.00	0.00
DINGHY DOCK	650.00	1,500.00	75.00	1,500.00	750.00
GATEWAY CENTER	13,300.00	13,200.00	14,800.00	14,400.00	14,400.00
WATERFRONT REVENUE REIMBURSE	2,000.00	0.00	428.00	0.00	0.00
PUMP OUTS	0.00	0.00	0.00	100.00	100.00
GASOLINE SALES	56,903.53	48,000.00	65,950.52	60,000.00	60,000.00
WF SEASONALS	35,968.90	36,000.00	42,932.21	36,000.00	38,000.00
WF TRANSIENT	0.00	0.00	0.00	3,000.00	6,000.00
WF RESALE GOODS	0.00	0.00	0.00	3,000.00	2,000.00
BOAT WASH STICKERS	360.00	0.00	165.00	100.00	0.00
WATERFRONT GRANTS	0.00	0.00	0.00	0.00	0.00
TOTAL WATERFRONT	126,486.33	107,400.00	140,784.35	126,100.00	134,580.00
TOTAL RECREATION	368,238.48	325,400.00	421,795.60	373,500.00	391,030.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
LANDSCAPING					
LABOR & MATERIALS	0.00	0.00	4,972.24	0.00	0.00
TOTAL LANDSCAPING	0.00	0.00	4,972.24	0.00	0.00
GRAND TOTAL	6,190,076.44	5,226,292.81	5,797,674.57	5,805,734.26	5,822,421.00
ADMINISTRATION					
EXPENSES					
CITY COUNCIL					
SALARIES	7,950.00	8,250.00	7,860.06	8,250.00	8,250.00
OFFICE SUPPLIES	141.61	700.00	79.24	100.00	100.00
WAIVED EVENT FEES	2,935.00	0.00	2,323.00	13,600.00	0.00
COMMUNICATIONS	0.00	1,200.00	679.60	1,200.00	1,200.00
TRAVEL & MISC.	1,068.67	1,000.00	597.92	1,200.00	1,200.00
COUNCIL SPECIAL PROJECTS	2,713.39	3,000.00	2,076.99	3,000.00	2,500.00
SOCIAL SECURITY	0.00	0.00	0.00	632.00	632.00
TOTAL CITY COUNCIL	14,808.67	14,150.00	13,616.81	27,982.00	13,882.00
CITY MANAGER OFFICE					
SWIP MGMT PLAN	0.00	3,500.00	0.00	0.00	0.00
SALARIES	41,242.76	44,288.00	40,121.77	45,991.00	47,381.00
VACATION	3,564.47	3,133.00	4,939.77	3,244.00	3,339.00
HOLIDAY	2,636.71	2,246.00	2,985.06	2,334.00	2,402.00
SICK	1,567.61	0.00	2,609.60	0.00	0.00
OFFICE SUPPLIES	570.86	2,000.00	1,394.22	1,500.00	1,500.00
ADVERTISING	160.88	500.00	78.00	300.00	300.00
COMMUNICATIONS	4,726.03	6,000.00	7,716.57	6,000.00	6,000.00
TRAINING, CONF. & DUES	325.00	500.00	319.00	500.00	500.00
SOCIAL SECURITY	0.00	0.00	0.00	3,945.00	4,064.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	3,803.00	5,564.00
HEALTH INSURANCE	0.00	0.00	0.00	11,735.00	10,071.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	227.00	235.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	282.00	285.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	380.00	530.00
HRA EXPENSE	0.00	0.00	0.00	1,687.00	1,693.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	0.00	0.00
REPAIRS & MAINTENANCE	1,065.98	1,500.00	1,236.85	1,500.00	1,500.00
TRAVEL	2,090.00	2,900.00	2,347.28	2,900.00	2,900.00
OTHER EXPENSES	-10.00	0.00	0.00	0.00	0.00
NEW EQUIPMENT	1,674.00	300.00	777.14	500.00	500.00
TOTAL CITY MANAGER	59,614.30	66,867.00	64,525.26	86,828.00	88,764.00
DELINQUENT TAX COLLECTOR					
SALARIES	3,142.80	3,600.00	2,627.75	3,900.00	3,900.00
OFFICE SUPPLIES	0.00	50.00	0.00	50.00	50.00
COMMUNICATIONS	154.82	1,000.00	1,124.02	1,200.00	1,200.00
SOCIAL SECURITY	0.00	0.00	0.00	299.00	299.00
OTHER EXPENSES	137.69	200.00	336.96	200.00	200.00
PROFESSIONAL EXPENSES	14,413.96	0.00	11,851.52	0.00	0.00
TOTAL DEL. TAX COLLECTOR	17,849.27	4,850.00	15,940.25	5,649.00	5,649.00
ELECTION EXPENSE					
SALARIES	1,077.00	3,000.00	2,350.60	2,000.00	3,000.00
BALLOTS	521.00	2,700.00	1,360.00	2,700.00	2,700.00
ADVERTISING	0.00	1,000.00	0.00	500.00	500.00
COMMUNICATIONS	78.34	100.00	231.52	200.00	250.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SOCIAL SECURITY	0.00	0.00	0.00	153.00	230.00
REPAIR AND MAINTENANCE	1,280.64	2,500.00	1,053.10	2,500.00	2,500.00
OTHER EXPENSE	300.31	1,200.00	1,597.53	1,000.00	1,200.00
TOTAL ELECTION EXPENSE	3,257.29	10,500.00	6,592.75	9,053.00	10,380.00
CITY TREASURER					
SALARIES	80,193.77	82,930.00	81,468.93	85,418.00	74,002.00
OVERTIME PAY	894.63	1,000.00	1,861.58	1,000.00	1,200.00
VACATION	3,647.26	3,868.00	4,324.10	3,985.00	3,911.00
HOLIDAY	2,022.24	2,402.00	2,574.64	2,475.00	2,080.00
SICK PAY	1,913.54	0.00	713.17	0.00	0.00
LONGEVITY PAY	300.00	300.00	300.00	300.00	300.00
OFFICE SUPPLIES	2,494.35	2,300.00	2,026.80	2,300.00	2,300.00
COMMUNICATIONS	3,277.69	2,600.00	3,896.42	3,300.00	3,300.00
SOCIAL SECURITY	0.00	0.00	0.00	7,128.00	6,234.00
MUNICIPAL RETIREMENT	0.00	0.00	5.63	6,872.00	7,088.00
HEALTH INSURANCE	0.00	0.00	0.00	9,943.00	11,043.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	116.00	402.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	141.00	282.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	713.00	761.00
HRA EXPENSE	0.00	0.00	0.00	693.00	700.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	1,729.56	1,600.00	1,678.98	1,600.00	1,600.00
OTHER EXPENSES	393.70	200.00	370.81	200.00	200.00
EQUIPMENT	922.50	1,000.00	522.50	1,000.00	1,000.00
TRAINING, CONF. & DUES	67.50	75.00	189.60	75.00	75.00
TOTALS CITY TREASURER	97,856.74	98,275.00	99,933.16	127,259.00	116,478.00
AUDIT & CITY REPORT					
PROFESSIONAL EXPENSE	33,009.00	32,000.00	34,510.00	34,000.00	35,000.00
PRINTING	3,820.12	3,250.00	3,279.20	3,500.00	3,500.00
OTHER EXPENSE	2,352.75	500.00	1,361.00	1,000.00	1,000.00
ANNUAL REPORT	0.00	700.00	425.00	500.00	200.00
TOTAL AUDIT & CITY REPORT	39,181.87	36,450.00	39,575.20	39,000.00	39,700.00
TAX LISTING					
OFFICE SUPPLIES	247.98	300.00	252.89	300.00	300.00
COMMUNICATIONS	3,418.09	1,200.00	2,591.02	1,600.00	2,500.00
PROFESSIONAL EXPENSE	40,187.89	25,000.00	26,467.55	25,000.00	25,750.00
REPAIR & MAINTENANCE	601.34	650.00	588.93	650.00	650.00
OTHER EXPENSES	0.00	0.00	94.50	0.00	0.00
TAX MAP MAINTENANCE	3,500.00	3,500.00	3,000.00	3,500.00	3,500.00
TRAINING	30.00	300.00	1,750.00	300.00	300.00
APPRAISAL SOFTWARE MAINT.	5,485.00	7,000.00	6,143.00	7,000.00	7,000.00
TOTAL TAX LISTING	53,470.30	37,950.00	40,887.89	38,350.00	40,000.00
CITY CLERK					
SALARIES	73,914.27	82,920.00	77,488.40	85,408.00	74,002.00
OVERTIME	706.14	1,000.00	1,455.68	1,000.00	1,200.00
VACATION	3,584.23	3,868.00	4,135.22	3,984.00	3,911.00
HOLIDAY	2,022.24	2,402.00	2,196.88	2,475.00	2,080.00
SICK PAY	1,639.98	0.00	713.17	0.00	0.00
LONGEVITY	300.00	300.00	300.00	300.00	300.00
OFFICE SUPPLIES	2,494.10	2,300.00	2,135.99	2,500.00	2,500.00
RECORDING SUPPLIES	2,588.03	2,000.00	2,633.33	2,500.00	2,500.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
COMMUNICATIONS	2,974.72	2,600.00	3,488.84	3,200.00	3,200.00
TRAINING & CONFERENCES	30.00	0.00	67.50	0.00	0.00
SOCIAL SECURITY	0.00	0.00	0.00	7,127.00	7,127.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	6,871.00	6,871.00
HEALTH INSURANCE	0.00	0.00	0.00	9,943.00	11,043.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	116.00	402.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	141.00	282.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	713.00	761.00
HRA EXPENSE	0.00	0.00	0.00	693.00	700.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	1,729.56	1,600.00	1,678.98	1,600.00	1,600.00
OTHER EXPENSES	587.19	200.00	196.60	350.00	200.00
NEW EQUIPMENT	922.50	1,000.00	522.49	1,000.00	1,000.00
RECORD PRESERVATION	0.00	1,700.00	992.50	1,700.00	0.00
RECORD RESTORING	0.00	1,700.00	992.50	1,700.00	0.00
TRAINING, CONF. & DUES	37.50	0.00	47.09	40.00	40.00
TOTAL CITY CLERK	93,530.46	103,590.00	99,045.17	133,361.00	119,719.00
CORPORATE COUNSEL					
PROFESSIONAL EXPENSE	12,338.77	15,500.00	8,473.16	15,000.00	15,000.00
BOND COUNSEL	0.00	500.00	0.00	500.00	500.00
VHCB CONSULTANT	9,633.09	0.00	0.00	0.00	0.00
VCDP CONSULTANT	14,449.65	0.00	0.00	0.00	0.00
VCDP EXPANDED SCOPE	26,387.07	0.00	8,802.15	0.00	0.00
TOTAL CORP. COUNSEL	62,808.58	16,000.00	17,275.31	15,500.00	15,500.00
PLANNING & ZONING					
SALARIES	31,806.30	31,072.00	32,226.12	32,010.00	32,977.00
HOLIDAY	0.00	1,711.00	405.36	1,763.00	1,816.00
OFFICE SUPPLIES	247.98	600.00	267.73	400.00	400.00
ADVERTISING	1,546.50	500.00	1,178.61	1,600.00	1,600.00
COMMUNICATIONS	1,736.91	1,200.00	3,090.17	1,800.00	3,000.00
SOCIAL SECURITY	0.00	0.00	0.00	2,584.00	2,853.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	2,491.00	2,491.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	77.00	77.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	141.00	141.00
PROFESSIONAL EXPENSES	2,119.67	0.00	1,637.44	500.00	1,000.00
REPAIR & MAINTENANCE	601.33	500.00	588.93	500.00	500.00
BOARD SALARIES	2,289.86	2,500.00	2,407.56	2,500.00	2,500.00
TRAINING	0.00	200.00	170.00	200.00	200.00
NEW EQUIPMENT	0.00	0.00	699.00	0.00	0.00
OTHER EXPENSES	30.00	0.00	0.00	0.00	0.00
SOFTWARE MAINTENANCE	2,400.00	7,700.00	6,500.00	8,400.00	8,400.00
TOTAL PLANNING & ZONING	42,778.55	45,983.00	49,170.92	54,965.99	57,955.00
MUNICIPAL BUILDING					
SALARIES	40,435.05	40,396.00	41,569.58	41,604.57	42,852.00
VACATION	2,255.29	2,600.00	1,549.42	2,678.41	2,759.00
HOLIDAY	1,841.76	2,080.00	2,080.32	2,142.73	2,207.00
SICK PAY	-761.77	0.00	1,235.19	0.00	0.00
FUEL OIL	11,888.89	16,500.00	16,404.21	14,000.00	16,500.00
PROPANE	0.00	500.00	0.00	500.00	100.00
OPERATING SUPPLIES	3,072.91	3,000.00	3,029.06	3,000.00	3,000.00
REPAIR & MAINT SUPPLIES	615.74	1,600.00	166.35	1,600.00	1,600.00
SMALL TOOLS & EQUIP	0.00	300.00	15.95	300.00	200.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
MISC. EXPENSE	248.85	1,000.00	480.00	500.00	400.00
REPAIR & MAINT	14,976.36	10,000.00	19,039.64	14,000.00	15,000.00
UTILITIES	17,149.40	19,000.00	18,030.52	17,000.00	18,000.00
IMPROVEMENTS	654.19	5,000.00	0.00	5,000.00	5,000.00
WORK ATTIRE	500.74	300.00	464.93	300.00	300.00
GYM DEPOSIT REFUNDS	0.00	0.00	1,017.40	0.00	0.00
SOCIAL SECURITY	0.00	0.00	0.00	3,552.00	3,552.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	3,424.00	3,424.00
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	4,383.00	4,383.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	141.00	282.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	475.00	475.00
HRA EXPENSE	0.00	0.00	0.00	0.00	0.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	2,500.00	2,500.00
TOTAL MUNICIPAL BUILDING	92,877.41	102,276.00	105,082.57	117,100.71	122,534.00
REAPPRAISAL					
SALARIES	259.56	0.00	0.00	0.00	0.00
CONTRACT LABOR	26,388.02	0.00	0.00	0.00	0.00
OTHER DIRECT COSTS	458.00	0.00	0.00	0.00	0.00
PROFESSIONAL EXPENSE	23,358.44	0.00	5,621.83	0.00	0.00
TOTAL REAPPRAISAL	50,464.02	0.00	5,621.83	0.00	0.00
TOTAL ADMINISTRATION	628,497.46	536,891.00	557,267.12	655,048.70	630,561.00
POLICE DEPARTMENT					
EXPENSES					
ADMINISTRATION					
SALARIES	59,243.03	60,987.57	61,119.90	62,806.73	123,390.00
VACATION	5,244.31	6,837.44	3,452.70	7,041.25	12,402.00
HOLIDAY	2,188.75	3,282.00	2,324.65	3,380.00	6,571.00
SICK PAY	1,741.68	0.00	4,213.40	0.00	0.00
UNIFORM ALLOWANCE	500.00	500.00	500.00	500.00	1,000.00
OFFICE SUPPLIES	0.00	150.00	399.85	150.00	150.00
OPERATING SUPPLIES	15.67	150.00	1,205.90	150.00	150.00
ADVERTISING	605.00	600.00	0.00	600.00	600.00
ON-CALL PAY	300.00	1,040.00	300.00	1,040.00	1,000.00
COMMUNICATIONS	249.63	1,500.00	721.35	2,000.00	1,500.00
TRAVEL & MISC. EXPENSE	325.36	1,000.00	1,130.39	1,000.00	1,000.00
SOCIAL SECURITY	0.00	0.00	0.00	5,640.00	10,968.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	7,396.00	14,735.00
HEALTH INSURANCE	0.00	0.00	0.00	0.00	23,151.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	6,591.00	10,524.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	141.00	282.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	475.00	1,347.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	2,500.00	2,500.00
POLICE LIABILITY INS	48,428.37	55,414.00	32,649.63	35,000.00	34,000.00
OTHER EXPENSES	1,055.25	1,000.00	563.69	1,000.00	500.00
TRAINING	50.00	1,000.00	970.01	1,000.00	1,000.00
TOTAL POLICE ADMIN.	119,947.05	133,461.01	109,551.47	138,410.98	246,770.00
POLICE PATROL					
SICK PAY	21,897.44	0.00	27,769.15	0.00	0.00
VACATION	35,956.33	36,674.00	42,731.00	38,787.53	33,708.00
HOLIDAY	12,532.73	61,698.00	17,421.60	62,686.12	58,636.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SALARIES	441,264.17	557,891.00	469,158.00	574,217.68	544,656.00
OVERTIME	98,870.11	50,000.00	73,880.14	70,000.00	70,000.00
PART-TIME	92,739.81	25,000.00	63,119.32	50,000.00	30,000.00
ON-CALL PAY	2,862.87	2,500.00	2,341.05	5,200.00	5,200.00
OPERATING SUPPLIES	3,348.52	8,300.00	3,990.65	6,000.00	5,000.00
OFFICE SUPPLIES	515.97	2,750.00	2,572.73	2,750.00	2,500.00
GASOLINE	18,377.63	20,000.00	19,497.76	18,000.00	18,000.00
GHSP EQUIP INCENTIVE GRANT	896.05	0.00	12,086.18	0.00	0.00
SIU SALARIES	47,240.44	0.00	45,910.68	0.00	0.00
COMMUNICATIONS	14,512.74	15,000.00	15,228.04	15,000.00	15,000.00
UNIFORM PURCHASES	6,686.60	3,000.00	3,658.89	3,000.00	3,000.00
SOCIAL SECURITY	0.00	0.00	0.00	61,426.00	56,779.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	62,688.00	60,209.00
HEALTH INSURANCE	0.00	0.00	0.00	166,551.00	134,797.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	72,265.00	54,106.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	1,831.00	3,661.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	6,175.00	5,904.00
HRA EXPENSE	0.00	0.00	0.00	19,041.10	19,041.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	5,600.00	9,856.00
VEHICLE MAINTENANCE SUPPL	8,042.84	7,400.00	162.62	0.00	0.00
VEHICLE REPAIR & MAINTENANCE	10,795.26	16,500.00	19,615.32	23,000.00	20,000.00
OUTSIDE SERVICES	13,958.13	6,000.00	12,860.02	7,000.00	7,000.00
EQUITABLE SHARE	0.00	0.00	2,121.82	0.00	0.00
GHSP DRE REIMBURSEMENT	76.92	0.00	158.82	0.00	0.00
UNIFORM ALLOWANCE	4,550.00	6,300.00	5,950.00	5,850.00	5,400.00
TRAINING	15,924.29	13,000.00	15,891.83	15,000.00	15,000.00
HWY SAFETY ANYTIME 20.60	9,551.84	0.00	4,398.57	0.00	0.00
GHSP DUI ANYTIME 20.608	2,141.90	0.00	504.79	0.00	0.00
EQUIPMENT	6,501.96	13,500.00	10,538.96	13,500.00	12,000.00
OPER STONEGARDEN 97.067	17,667.64	0.00	11,320.97	0.00	0.00
EFF GRANT 99.99	787.21	0.00	1,557.31	0.00	0.00
STONEGARDEN EQUIP 97.067	43,291.82	0.00	18,092.27	0.00	0.00
VDTF	58,113.07	0.00	58,492.63	0.00	0.00
K-9 EXPENSES	585.00	1,200.00	1,270.68	1,200.00	1,200.00
BULLET PROOF VESTS	4,949.30	2,000.00	1,009.00	2,000.00	2,000.00
TOTAL POLICE PATROL	994,638.59	848,713.00	963,310.80	1,308,768.44	1,192,653.00
POLICE DISPATCH					
SICK PAY	3,312.20	0.00	3,677.32	0.00	0.00
VACATION	2,923.60	5,964.00	6,547.36	8,544.96	10,753.00
HOLIDAY	741.12	12,555.00	497.28	14,507.46	15,655.00
SALARIES	69,300.44	113,646.00	122,222.89	150,928.56	155,863.00
OVERTIME	6,861.99	4,000.00	16,430.27	13,000.00	15,000.00
PART-TIME	10,933.45	10,000.00	14,993.55	6,000.00	24,000.00
OPERATING SUPPLIES	135.62	1,000.00	585.42	1,000.00	600.00
OFFICE SUPPLIES	929.07	1,000.00	1,369.44	1,000.00	1,000.00
COMMUNICATIONS	12,524.61	23,768.00	21,463.99	24,000.00	23,000.00
UNIFORM PURCHASES	698.45	1,500.00	776.60	1,000.00	800.00
SOCIAL SECURITY	0.00	0.00	0.00	14,643.00	16,928.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	13,049.00	14,126.00
HEALTH INSURANCE	0.00	0.00	0.00	42,330.00	60,238.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	17,227.00	17,227.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	564.00	564.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	1,900.00	1,900.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
HRA EXPENSE	0.00	0.00	0.00	4,307.00	4,307.00
OUTSIDE SERVICES	1,985.21	3,000.00	1,427.60	3,000.00	1,500.00
UNIFORM ALLOWANCE	900.00	900.00	1,350.00	1,350.00	1,800.00
TRAINING	66.24	2,000.00	702.59	2,000.00	1,000.00
EQUIPMENT	3,176.98	2,500.00	3,709.33	1,500.00	1,500.00
TOTAL POLICE DISPATCH	114,488.98	181,833.00	195,753.64	321,850.98	367,761.00
ANIMAL CONTROL					
SALARIES	1,710.00	3,200.00	0.00	0.00	0.00
OPERATING SUPPLIES	0.00	100.00	0.00	100.00	50.00
OUTSIDE SERVICES	2,669.00	2,000.00	1,446.00	2,000.00	1,500.00
TOTAL ANIMAL CONTROL	4,379.00	5,300.00	1,446.00	2,100.00	1,550.00
CONTRACTED SERVICES					
SALARIES	3,001.38	0.00	4,363.63	0.00	0.00
SOCIAL SECURITY	266.40	0.00	435.94	0.00	0.00
TOTAL CONTRACTED SERVICES	3,267.78	0.00	4,799.57	0.00	0.00
TOTAL POLICE DEPARTMENT	1,236,721.40	1,169,307.01	1,274,861.48	1,771,130.40	1,808,734.00
NET PROPOSED	-966,453.59	-1,132,257.01	-985,613.93	-1,704,080.40	1,743,534.00
FIRE DEPARTMENT					
EXPENSES					
FIRE FIGHTING					
SALARIES ADMIN	43,908.92	42,776.00	44,190.64	44,062.00	45,387.00
FIREFIGHTERS SALARIES	20,166.27	25,000.00	25,142.12	23,000.00	23,000.00
VACATION	3,124.77	2,754.00	2,914.94	2,837.00	2,922.00
HOLIDAY	1,582.15	2,203.00	1,652.58	2,269.00	2,338.00
SOCIAL SECURITY	4,955.45	5,564.00	5,319.81	0.00	0.00
RETIREMENT	3,922.59	0.00	4,029.09	0.00	0.00
OPERATING SUPPLIES	244.38	1,500.00	0.00	1,500.00	500.00
REPAIR & MAINT SUPPLIES	0.00	1,000.00	9.98	1,000.00	500.00
PROPERTY & CASULTY INS	10,180.87	10,800.00	7,353.88	8,500.00	8,000.00
WORKERS COMP Assig Risk	13,779.30	13,700.00	14,279.83	15,000.00	15,000.00
GASOLINE	3,966.78	3,200.00	3,764.75	4,000.00	4,000.00
POSTAGE	21.18	25.00	39.09	25.00	0.00
OTHER EXPENSE (Occupational Health)	235.00	1,000.00	1,216.80	6,000.00	3,000.00
OTHER EQUIPMENT MAINTENANCE	1,507.60	4,500.00	3,300.20	5,000.00	3,500.00
VOI FIREFIGHTER WORK COMP INS	9,349.00	9,700.00	4,281.00	9,700.00	9,700.00
SOCIAL SECURITY	0.00	0.00	0.00	5,521.00	5,634.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	3,688.00	3,926.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	325.00	325.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	475.00	475.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	2,500.00	2,600.00
REPAIR & MAINTENANCE	17.00	500.00	0.00	500.00	500.00
PERSONNEL EQUIPMENT	14,146.38	15,000.00	14,032.30	20,000.00	10,000.00
LIABILITY	538.20	600.00	403.65	600.00	500.00
TRAVEL	0.00	150.00	0.00	150.00	100.00
COVENTRY EXPENSE	300.00	0.00	900.00	300.00	300.00
TRAINING SALARIES	741.00	0.00	1,524.00	1,500.00	0.00
OTHER TRAINING EXPENSE	517.00	2,500.00	0.00	2,500.00	2,000.00
TOTAL FIRE FIGHTING	133,203.84	142,472.00	134,354.66	160,952.00	144,207.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
COMMUNICATIONS	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REPAIR/MAINTENANCE	505.27	1,500.00	455.74	2,500.00	2,000.00
COMMUNICATIONS	3,191.84	4,000.00	4,807.15	4,000.00	4,500.00
EQUIPMENT	0.00	2,500.00	2,235.36	4,000.00	2,500.00
TOTAL COMMUNICATIONS	3,697.11	8,000.00	7,498.25	10,500.00	9,000.00
FIRE STATION					
FUEL OIL	4,080.42	7,000.00	5,560.99	5,500.00	5,500.00
SUPPLIES	2,904.41	500.00	394.38	500.00	500.00
REPAIR/MAINTENANCE	1,168.50	1,000.00	1,946.43	1,900.00	1,900.00
UTILITIES	3,511.36	4,000.00	5,479.34	4,000.00	4,000.00
EQUIPMENT	59.10	500.00	40.75	500.00	400.00
TOTAL FIRE STATION	11,723.79	13,000.00	13,421.89	12,400.00	12,300.00
FIRE EQUIP & GRANTS					
TRUCK MAINTENANCE	5,116.18	6,000.00	5,826.17	7,000.00	6,000.00
REPAIR & MAINTENANCE	8,438.01	7,500.00	6,947.49	7,500.00	7,500.00
FIRE TRUCKS & EQUIP	3,762.36	5,500.00	5,121.47	5,000.00	5,000.00
EQUIPMENT	3,941.53	6,000.00	7,665.03	6,000.00	6,000.00
FIREFIGHTERS GRANT & Audit	33,389.84	15,000.00	0.00	8,000.00	0.00
TOTAL FIRE GRANTS	54,647.92	40,000.00	25,560.16	33,500.00	24,500.00
TOTAL FIRE DEPT.	203,272.66	203,472.00	180,834.96	217,352.00	190,007.00
NET PROPOSED	-143,287.71	-167,572.00	-138,272.59	-181,452.00	-147,507.00
PUBLIC WORKS					
EXPENSES					
ADMINISTRATION					
SALARIES	23,736.64	26,144.00	23,732.42	26,258.42	27,046.00
VACATION	27,047.06	29,207.00	22,333.78	22,779.11	23,463.00
HOLIDAY	19,416.87	18,400.00	17,510.84	23,188.27	23,884.00
SICK PAY	17,431.71	0.00	19,421.98	0.00	0.00
LONGEVITY PAY	2,795.00	1,995.00	1,325.00	1,870.00	1,400.00
OFFICE SUPPLIES	1,713.56	600.00	858.55	900.00	1,000.00
EMPLOYEE WORK CLOTHES	3,893.89	3,600.00	2,968.79	3,900.00	3,900.00
COMMUNICATIONS	2,772.47	3,400.00	4,289.29	2,900.00	4,300.00
SOCIAL SECURITY	0.00	0.00	0.00	37,424.00	38,646.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	36,078.00	32,809.00
HEALTH INSURANCE	0.00	0.00	0.00	49,266.00	70,780.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	41,160.00	38,698.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	1,690.00	1,690.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	5,700.00	4,200.00
HRA EXPENSE	0.00	0.00	0.00	13,793.00	13,793.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	5,000.00	5,200.00
PROFESSIONAL EXPENSES	0.00	300.00	96.00	300.00	200.00
REPAIR & MAINTENANCE	2,303.22	2,000.00	2,142.49	2,200.00	2,200.00
OTHER EXPENSES	87.75	150.00	70.25	150.00	100.00
SOFTWARE EXPENSE	705.99	1,000.00	0.00	800.00	600.00
NEW EQUIPMENT	0.00	500.00	0.00	500.00	350.00
TOTAL PUBLIC WORKS ADMIN	101,904.16	87,296.00	94,749.39	275,856.80	294,259.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
STREET MAINT	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REGULAR PAY	42,070.94	125,000.00	51,241.71	111,598.66	109,152.00
OVERTIME PAY	39,288.36	8,000.00	33,851.99	10,000.00	10,300.00
VACATION/SICK/HOLIDAY PAY	11,477.03	0.00	0.00	8,000.00	8,240.00
OTHER PAY	841.68	1,425.00	873.32	1,200.00	1,236.00
REPAIR /MAINTENANCE	24,772.35	0.00	13,643.37	0.00	0.00
SWEEPING/WASHING	9,905.05	0.00	14,562.79	0.00	0.00
HOT MIX/PAVING	19,831.56	0.00	24,928.36	0.00	0.00
GRADING ROADS	3,563.54	0.00	1,748.56	0.00	0.00
DUST CONTROL	871.01	0.00	0.00	0.00	0.00
TREE/BRUSH REMOVAL	2,247.03	2,000.00	2,977.95	0.00	0.00
LONG BRIDGE LIGHTING	0.00	0.00	295.90	0.00	0.00
BRIDGE MAINT.- LONG BRIDGE	425.81	0.00	429.06	0.00	0.00
MATERIALS	28,149.20	36,000.00	32,560.36	36,000.00	36,000.00
TRUCK & EQUIP MAINT SUPPLIES	4,958.23	5,500.00	9,339.39	6,000.00	6,000.00
TRUCK & EQUIPMENT PARTS	18,034.45	15,000.00	24,149.59	18,500.00	18,500.00
SMALL TOOLS & EQUIP	2,840.63	2,000.00	2,414.63	2,500.00	2,500.00
FUEL	18,447.42	17,000.00	18,616.56	19,000.00	19,000.00
TREE REMOVAL CONTRACTOR	0.00	2,500.00	0.00	2,500.00	1,500.00
TRUCK & EQUIP RENTAL	2,644.25	1,000.00	499.38	3,000.00	500.00
TRUCK & EQUIP REPAIRS	12,122.61	7,000.00	7,889.52	9,500.00	8,500.00
EQUIPMENT	0.00	2,000.00	0.00	2,200.00	1,500.00
OUTSIDE CONTRACTING	0.00	200.00	0.00	200.00	100.00
TOTAL STREET MAINT	242,491.15	224,625.00	240,022.44	230,198.66	223,028.00
WINTER MAINTENANCE					
REGULAR PAY	85,253.32	91,115.00	81,809.12	96,000.00	99,000.00
OVERTIME PAY	11,226.73	11,500.00	13,660.97	11,000.00	11,000.00
ON-CALL PAY	6,106.89	3,800.00	2,898.00	3,800.00	3,914.00
OTHER PAY	416.60	0.00	188.80	0.00	0.00
REGULAR PAY SNOW PLOWING	19,190.35	29,000.00	45,333.48	30,000.00	30,000.00
REGULAR PAY SALT & SAND PAY	2,070.86	22,000.00	14,246.03	25,000.00	25,000.00
MATERIALS	103,868.87	122,000.00	146,500.38	130,000.00	130,000.00
TRUCK & EQUIP PARTS	24,402.25	20,000.00	34,417.88	24,000.00	25,000.00
SMALL TOOLS & EQUIPMENT	465.77	400.00	1,703.35	500.00	500.00
FUEL	24,714.03	20,000.00	33,930.94	25,000.00	26,000.00
TRUCK & EQUIP MAINT SUPPLIES	6,529.65	7,000.00	7,739.89	6,700.00	6,800.00
TRUCK & EQUIPMENT RENTAL	3,645.00	5,000.00	9,725.00	5,000.00	5,000.00
TRUCK & EQUIPMENT REPAIRS	7,804.17	14,000.00	10,510.42	13,000.00	12,000.00
EQUIPMENT	0.00	500.00	0.00	500.00	300.00
TOTAL WINTER MAINT	295,694.49	346,315.00	402,664.26	370,500.00	374,514.00
GARAGE & FACILITIES					
REGULAR PAY	386.74	4,500.00	3,578.57	6,500.00	6,695.00
PROPANE	6,462.59	9,000.00	9,278.64	7,000.00	8,000.00
OPERATING SUPPLIES	3,993.76	3,700.00	3,461.61	3,900.00	3,700.00
REPAIR SUPPLIES	236.25	300.00	379.96	500.00	400.00
SMALL TOOLS & EQUIPMENT	1,795.59	1,400.00	3,777.09	1,400.00	1,600.00
COMMUNICATIONS	3,301.03	5,800.00	3,708.79	3,400.00	3,600.00
REPAIR & MAINTENANCE	6,762.65	3,000.00	6,242.21	5,000.00	6,000.00
UTILITIES	7,564.09	10,500.00	5,899.14	8,000.00	6,000.00
PROFESSIONAL EXPENSE	718.45	1,100.00	989.35	800.00	900.00
EQUIPMENT	0.00	500.00	501.14	500.00	500.00
IMPROVEMENTS	20,709.50	800.00	161.23	2,000.00	1,500.00
STATE OPERATING FEES	0.00	500.00	0.00	350.00	350.00
TOTAL GARAGE & FACILITIES	51,930.65	41,100.00	37,977.73	39,350.00	39,245.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
CITY PROPERTY					
REGULAR PAY	25,426.82	21,500.00	16,307.48	27,000.00	27,810.00
REPAIR SUPPLIES	12,373.78	200.00	1,524.38	200.00	500.00
SMALL TOOLS & EQUIPMENT	0.00	0.00	78.41	0.00	0.00
CONTRACTED SERVICES	1,987.50	0.00	5.16	0.00	0.00
UTILITIES (RAILROAD SQ)	510.98	700.00	431.87	700.00	500.00
TREE MAINTENANCE	1,351.98	750.00	786.45	250.00	250.00
PROPERTY & CASUALTY INS	25,687.82	32,000.00	20,047.49	22,000.00	21,000.00
TOTAL CITY PROPERTY	67,338.88	55,150.00	39,181.24	50,150.00	50,060.00
STORM WATER MAINTENANCE (Act 64)					
REGULAR PAY	670.08	49,000.00	2,701.86	53,413.00	62,000.00
OVERTIME PAY	3,357.84	1,000.00	3,301.14	1,000.00	1,030.00
CAPITAL IMPROVEMENTS	10,837.68	0.00	23,120.02	0.00	0.00
REPAIRS/THAW LINE	2,106.78	0.00	2,696.93	0.00	0.00
DITCHING	18,242.80	0.00	18,083.19	0.00	0.00
DITCH CLEANING	1,651.91	0.00	11,363.94	0.00	0.00
SHOULDER MOWING	9,516.92	0.00	15,614.52	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	194.12	250.00	342.75	300.00	300.00
TRUCK & EQUIPMENT PARTS	950.65	1,000.00	1,540.29	1,200.00	1,200.00
SMALL TOOLS & EQUIPMENT	947.66	500.00	6,716.71	750.00	750.00
MATERIALS	19,381.33	15,000.00	26,556.32	18,000.00	19,000.00
PROFESSIONAL EXPENSE	2,280.92	0.00	0.00	0.00	0.00
TRUCK & EQUIPMENT RENTAL	11,879.56	3,000.00	1,525.00	1,000.00	750.00
TRUCK & EQUIPMENT REPAIRS	105.36	200.00	82.44	200.00	100.00
OUTSIDE CONTRACTING	7,326.50	9,000.00	7,264.50	9,500.00	7,000.00
ORPHAN STORMWATER GRANT	7,000.00	0.00	0.00	0.00	0.00
VIDEO LINES	0.00	0.00	0.00	0.00	0.00
STATE FEE - STORMWATER	486.40	750.00	2,236.40	3,000.00	3,000.00
TOTAL STORM MAINTENANCE	96,936.51	79,700.00	123,146.01	88,363.00	95,130.00
TRAFFIC MAINTENANCE					
REGULAR PAY	12,822.14	29,000.00	18,735.76	34,000.00	34,000.00
OVERTIME PAY	505.26	0.00	355.16	0.00	0.00
PAVEMENT MARKING	11,849.20	0.00	8,624.59	0.00	0.00
CRACK SEALING	42.00	0.00	0.00	0.00	0.00
FLAGGING	110.00	0.00	391.78	0.00	0.00
SIGN REPAIR/REPLACE	2,399.14	0.00	1,980.03	0.00	0.00
GUARDRAILS	2,522.42	0.00	0.00	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	0.00	0.00	0.00	0.00	0.00
MATERIALS LINE STRIPPING	3,809.44	4,000.00	4,265.68	4,000.00	4,000.00
MATERIALS SIGNS	7,763.34	4,000.00	1,009.37	5,000.00	4,800.00
SMALL TOOLS & EQUIPMENT	0.00	100.00	0.00	100.00	0.00
OUTSIDE CONTRACTING	1,531.14	3,000.00	1,024.96	3,000.00	1,500.00
TRAFFIC LIGHT MAINTENANCE	1,080.00	3,000.00	11,231.22	3,000.00	5,000.00
UTILITY TRAFFIC LIGHTS	6,242.91	7,000.00	5,591.14	6,800.00	6,000.00
UTILITY STREET LIGHTS	78,510.50	85,000.00	84,513.70	80,000.00	85,000.00
TOTAL TRAFFIC MAINTENANCE	129,187.49	135,100.00	137,723.39	135,900.00	140,300.00
PRIVATE WORK EXPENDITURES					
PRIVATE WORK LABOR	3,373.39	0.00	600.69	0.00	0.00
TOTAL PRIVATE WORK EXPENSE	3,373.39	0.00	600.69	0.00	0.00
TOTAL PUBLIC WORKS	988,856.72	969,286.00	1,076,065.15	1,190,318.46	1,216,536.00
NET PROPOSED	-773,655.77	-830,786.00	-880,998.68	-1,050,818.46	1,078,036.00

RECREATION EXPENSES

EXPENSES	FY17-18 <u>ACTUALS</u>	FY18-19 <u>BUDGET</u>	FY18-19 <u>ACTUALS</u>	FY19-20 <u>PROPOSED</u>	FY20-21 <u>PROPOSED</u>
ADMIN					
SALARIES	8,671.82	46,000.00	45,822.17	41,870.00	43,127.00
VACATION	6,078.01	5,984.00	5,413.61	0.00	0.00
HOLIDAY	5,466.48	6,137.00	5,544.66	0.00	0.00
SICK PAY	3,715.95	0.00	5,095.58	0.00	0.00
LONGEVITY PAY	200.00	300.00	300.00	0.00	300.00
OFFICE SUPPLIES	1,188.46	1,000.00	925.18	1,000.00	1,000.00
EMPLOYEE WORK ATTIRE	1,816.84	800.00	1,016.96	100.00	100.00
COMMUNICATIONS	3,517.14	3,000.00	7,884.95	3,600.00	4,000.00
TRAVEL & MISC.	0.00	500.00	888.42	200.00	800.00
SOCIAL SECURITY	0.00	0.00	0.00	3,203.00	3,323.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	2,668.00	3,243.00
HEALTH INSURANCE	0.00	0.00	0.00	2,964.00	0.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	2,596.00	2,674.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	72.00	72.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	494.00	359.00
HRA EXPENSE	0.00	0.00	0.00	1,499.00	0.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	1,500.00	2,392.00
PROFESSIONAL	3,407.97	1,500.00	6,956.91	1,000.00	3,000.00
REPAIR & MAINTENANCE	1,073.26	1,000.00	1,269.46	1,000.00	1,000.00
NEW EQUIPMENT	866.41	1,200.00	1,811.52	1,000.00	1,200.00
ASCAP	342.00	500.00	0.00	0.00	0.00
OTHER EXPENSES	724.79	400.00	872.31	200.00	200.00
PUBLICATIONS	0.00	0.00	0.00	0.00	200.00
PROPERTY & CASUALTY INS	8,870.97	12,000.00	6,442.51	7,500.00	7,000.00
TOTAL REC ADMIN.	45,940.10	80,321.00	90,244.24	72,466.00	73,990.00
SENIOR CITIZENS CENTER					
SALARIES	5,197.00	5,500.00	5,134.90	5,500.00	5,500.00
EVENTS	7.99	1,000.00	1,012.79	1,000.00	1,000.00
RENTAL	0.00	0.00	0.00	250.00	250.00
SOCIAL SECURITY	0.00	0.00	0.00	0.00	421.00
WORKERS COMP	0.00	0.00	0.00	0.00	341.00
UNEMPLOYMENT	0.00	0.00	0.00	0.00	88.00
TOTAL SENIOR CITIZENS CTR.	5,204.99	6,500.00	6,147.69	6,750.00	7,600.00
PROUTY BEACH					
SALARIES	0.00	56,000.00	0.00	63,043.00	64,935.00
PB Waterfront	85.80	0.00	353.44	0.00	0.00
Ticket Booth Attendant	17,200.06	0.00	16,750.41	0.00	0.00
ON-CALL PAY	0.00	0.00	0.00	0.00	0.00
OVERTIME	0.00	0.00	0.00	0.00	0.00
Mowing & Trimming	629.44	0.00	220.50	0.00	0.00
Maintenance	41,402.02	0.00	39,803.10	0.00	0.00
GASOLINE	1,828.29	1,600.00	1,556.74	1,600.00	1,600.00
Security	843.77	1,000.00	388.62	0.00	0.00
OPERATING SUPPLIES	3,826.39	4,500.00	3,967.07	4,000.00	4,000.00
REPAIR & MAINTENANCE SUPPLIES	3,666.86	3,000.00	4,149.58	8,000.00	8,000.00
SMALL TOOLS & EQUIP.	919.34	300.00	420.73	500.00	500.00
EQUIPMENT MAINTENANCE	336.09	500.00	636.99	400.00	400.00
COMMUNICATIONS	6,273.90	6,300.00	4,167.90	6,300.00	5,500.00
SOCIAL SECURITY	0.00	0.00	0.00	4,823.00	4,968.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	2,286.00	2,712.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
HEALTH INSURANCE	0.00	0.00	0.00	2,052.00	5,385.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	3,909.00	4,026.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	50.00	100.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	342.00	324.00
HRA EXPENSE	0.00	0.00	0.00	675.00	675.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	125.00	234.00
REPAIR & MAINTENANCE	7,777.68	3,000.00	2,323.25	0.00	0.00
UTILITIES	11,877.06	15,000.00	17,562.41	16,000.00	16,000.00
REFUNDS	1,190.25	700.00	2,201.50	0.00	0.00
OTHER EXPENSES	271.46	500.00	432.10	200.00	200.00
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
PB NEW EQUIPMENT	421.54	1,000.00	2,334.93	500.00	5,000.00
IMPROVEMENTS	5,983.86	2,000.00	6,346.60	3,000.00	3,000.00
WASTE DISPOSAL	2,500.04	2,500.00	2,450.04	2,500.00	2,500.00
PB RESALE GOODS	0.00	300.00	1,027.08	400.00	800.00
PB PPE & ATTIRE	0.00	0.00	0.00	300.00	300.00
PB VEHICLE MAINT	0.00	0.00	0.00	500.00	500.00
PB PEST CONTROL	0.00	0.00	0.00	400.00	400.00
PB CAMPGROUND EVENTS	0.00	0.00	0.00	300.00	300.00
MERCHANDISE	2,222.95	0.00	0.00	0.00	0.00
TOTAL PROUTY BEACH	109,256.80	98,200.00	107,092.99	122,205.00	132,359.00
RECREATION PROGRAMS					
SALARIES	80,001.09	40,000.00	53,780.85	65,291.00	67,250.00
ON-CALL PAY	0.00	780.00	0.00	0.00	0.00
ADULT PROGRAMS	6,645.12	12,000.00	13,250.81	3,500.00	2,000.00
PROGRAM REFUNDS	412.50	500.00	206.00	0.00	0.00
TRACK & FIELD	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	0.00	700.00	705.60	0.00	0.00
BASKETBALL EXPENSES	2,567.49	0.00	3,060.05	0.00	0.00
SCHOOL VACATION CAMPS	0.00	0.00	0.00	0.00	0.00
PROGRAM & MATERIALS	0.00	0.00	0.00	0.00	0.00
VOLLEYBALL EXPENSE	0.00	0.00	0.00	0.00	0.00
HALLOWEEN EXPENSE	141.80	0.00	0.00	0.00	0.00
NEW EQUIPMENT	0.00	100.00	0.00	100.00	0.00
ANNUAL EVENTS	49,930.95	47,000.00	48,241.94	47,000.00	47,500.00
OTHER PROGRAMS	7.20	200.00	6.17	200.00	100.00
DISCOUNT TICKETS	17.29	0.00	0.00	5,500.00	5,500.00
SUMMER PROGRAMS	7,980.44	8,000.00	5,495.43	2,000.00	2,000.00
WINTER PROGRAM	31.29	0.00	0.00	0.00	0.00
PLAYWORLD GF	4,169.81	4,000.00	4,850.24	500.00	500.00
SOCIAL SECURITY	0.00	0.00	0.00	4,995.00	5,145.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	2,374.00	2,348.00
HEALTH INSURANCE	0.00	0.00	0.00	1,995.00	2,486.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	4,048.00	4,170.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	48.00	48.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	333.00	264.00
HRA EXPENSE	0.00	0.00	0.00	656.00	656.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	375.00	1,014.00
SUMMER CAMP	0.00	0.00	0.00	6,000.00	5,000.00
RP EQUIPMENT REPAIR	0.00	0.00	0.00	500.00	500.00
TOTAL RECREATION PROGRAMS	151,904.98	113,280.00	129,597.09	145,415.00	146,481.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
GARDNER PARK	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SALARIES	5,083.29	53,000.00	0.00	56,906.40	58,614.00
Gardner Park Maintenance	53,450.11	0.00	48,632.62	0.00	0.00
Gateway Maintenance	22.55	0.00	522.68	0.00	0.00
Pomerleau Park Maintenance	6,666.07	0.00	141.12	0.00	0.00
ON-CALL PAY	795.00	1,400.00	780.00	0.00	0.00
OVERTIME	322.91	0.00	30.24	0.00	0.00
GASOLINE	1,746.93	2,000.00	2,817.36	2,000.00	2,250.00
FUEL OIL	1,055.74	700.00	1,901.70	0.00	500.00
OPERATING SUPPLIES	3,154.06	3,000.00	4,054.06	2,000.00	3,250.00
REPAIR & MAINT SUPPLIES	2,490.87	2,500.00	3,024.86	7,500.00	7,500.00
SMALL TOOLS & EQUIPMENT	471.08	500.00	593.69	500.00	500.00
SECURITY	1,160.45	1,300.00	987.83	0.00	0.00
GP EQUIPMENT MAINTENANCE	391.38	900.00	2,434.02	1,000.00	2,000.00
COMMUNICATIONS	3,054.82	3,000.00	3,083.11	3,000.00	3,000.00
SOCIAL SECURITY	0.00	0.00	0.00	4,947.00	4,484.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	3,780.00	4,043.00
HEALTH INSURANCE	0.00	0.00	0.00	3,534.00	7,871.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	4,209.00	3,635.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	86.00	86.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	589.00	477.00
HRA EXPENSE	0.00	0.00	0.00	1,162.00	1,162.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	250.00	572.00
REPAIR & MAINTENANCE	7,075.16	3,500.00	5,078.57	0.00	0.00
UTILITIES	1,757.30	2,000.00	2,327.01	3,000.00	2,000.00
OTHER EXPENSES	484.41	200.00	105.82	200.00	100.00
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
IMPROVEMENTS	5,815.99	2,500.00	2,695.95	3,000.00	3,000.00
Gardner Park Restoration Grant	0.00	0.00	8,926.14	0.00	0.00
GP NEW EQUIPMENT	189.59	0.00	0.00	300.00	5,200.00
WASTE DISPOSAL	1,200.00	1,000.00	3,031.52	1,200.00	1,200.00
COMMUNITY FOREST PROGRAM	0.00	0.00	0.00	0.00	0.00
GP RESALE GOODS	0.00	0.00	0.00	300.00	0.00
GP PPE & ATTIRE	0.00	0.00	0.00	200.00	200.00
GP VEHICLE MAINTENANCE	0.00	0.00	0.00	500.00	500.00
GP PEST CONTROL	0.00	0.00	0.00	200.00	200.00
TOTAL GARDNER PARK	96,387.71	77,500.00	91,168.30	100,363.40	112,344.00
WATERFRONT					
SALARIES	12,818.45	36,000.00	14,431.64	40,800.00	42,024.00
GATEWAY MAINTENANCE	2,723.61	0.00	0.00	0.00	0.00
DOCK MAINTENANCE	19,721.48	0.00	17,187.32	0.00	0.00
GROUNDS MAINTENANCE	1,678.04	0.00	2,571.88	0.00	0.00
SECURITY	1,036.75	0.00	1,966.00	0.00	0.00
ON CALL	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	1,828.94	2,000.00	2,530.88	1,000.00	1,500.00
REPAIR & MAIN. SUPPLIES	2,232.19	1,000.00	3,615.16	6,000.00	5,000.00
COMMUNICATIONS	2,020.72	2,500.00	2,981.55	2,500.00	2,900.00
SOCIAL SECURITY	0.00	0.00	0.00	3,121.00	3,215.00
MUNICIPAL RETIREMENT	0.00	0.00	0.00	936.00	974.00
HEALTH INSURANCE	0.00	0.00	0.00	855.00	829.00
WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	2,530.00	2,606.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	20.00	20.00
LIFE/AD&D/DISABILITY INS	0.00	0.00	0.00	143.00	143.00
HRA EXPENSE	0.00	0.00	0.00	280.80	280.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	250.00	468.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REPAIR & MAINTENANCE	2,354.85	2,000.00	2,081.25	0.00	0.00
UTILITIES	7,347.67	9,000.00	6,724.90	9,000.00	6,000.00
RESALE GASOLINE	43,618.24	40,000.00	48,288.50	40,000.00	40,000.00
WF RESALE GOODS	248.34	1,200.00	2,411.90	1,200.00	1,000.00
OTHER EXPENSES	2,843.70	500.00	3,878.31	200.00	200.00
WF GREETER PROGRAM	7,029.00	0.00	5,136.80	300.00	300.00
WF PPE & ATTIRE	0.00	0.00	0.00	200.00	200.00
IMPROVEMENTS	1,650.06	2,000.00	2,070.21	3,000.00	3,000.00
GATEWAY MAINT. ITEMS	6,597.19	1,000.00	1,932.03	2,000.00	1,000.00
GATEWAY CENTER HEAT, ETC.	2,959.35	3,200.00	8,026.14	3,200.00	3,000.00
WASTE DISPOSAL	3,640.00	3,600.00	3,600.00	3,600.00	3,600.00
WATERFRONT/CITY DOCK TIPS	0.00	0.00	0.00	0.00	0.00
WF PERMITS & INSPECTION	0.00	0.00	0.00	1,500.00	1,500.00
WF SMALL TOOLS & EQUIPMENT	0.00	0.00	0.00	500.00	400.00
WF NEW EQUIPMENT	0.00	0.00	699.00	500.00	300.00
WF EQUIPMENT MAINT	0.00	0.00	0.00	300.00	300.00
WF PEST CONTROL	0.00	0.00	0.00	200.00	200.00
GATEWAY PERMITS & INSPECTIONS	0.00	0.00	0.00	550.00	500.00
AQUATIC NUISANCE	0.00	0.00	0.00	0.00	9,000.00
WF VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL WATERFRONT	122,348.58	104,000.00	130,133.47	124,685.80	130,459.00
TOTAL RECREATION EXP	531,043.16	479,801.00	554,383.78	571,885.20	603,233.00
NET PROPOSED	-156,585.54	-148,901.00	-126,194.48	-198,385.20	-212,203.00
ALL OTHER EXPENSES					
CITY LANDSCAPER					
SALARIES	0.00	0.00	10,096.51	28,800.00	33,100.00
HOLIDAY	0.00	0.00	112.07	0.00	0.00
WORKERS COMP	0.00	0.00	0.00	1,785.60	2,053.00
SOCIAL SECURITY	0.00	0.00	502.19	2,203.20	2,533.00
RETIREMENT	0.00	0.00	707.98	2,160.00	3,421.00
HEALTH INSURANCE	0.00	0.00	0.00	7,285.70	3,706.00
UNEMPLOYMENT	0.00	0.00	0.00	171.00	282.00
LIFE/DISABILITY	0.00	0.00	0.00	475.00	285.00
HRA EXPENSE	0.00	0.00	0.00	1,800.00	925.00
SUPPLIES	0.00	0.00	194.87	1,000.00	1,000.00
MATERIALS	0.00	0.00	5,243.41	14,000.00	14,000.00
OTHER	0.00	0.00	0.00	723.00	500.00
TOTAL CITY LANDSCAPER	0.00	0.00	16,857.03	60,403.50	61,805.00
CONSERVATION & DEVEL					
BIKE PATH RR-ROW, ETC	9,901.07	9,000.00	6,280.94	9,000.00	9,000.00
VLCT MEMBERSHIP	6,211.00	6,400.00	6,346.00	6,400.00	6,500.00
TREE MAINTENANCE, ETC.	5,500.00	5,000.00	4,075.08	0.00	0.00
TREE WARDEN EXPENSE	0.00	0.00	250.00	0.00	0.00
APPROP. NVDA	3,442.00	3,450.00	3,450.00	3,500.00	3,600.00
Misc Flower Beds	6,548.00	7,000.00	9,272.21	0.00	0.00
MAIN STREET LIGHTS	224.48	2,000.00	418.25	2,000.00	2,000.00
VOLUNTEER BAND	500.00	500.00	500.00	500.00	500.00
MAIN ST. BANNER EXPENSE	0.00	3,000.00	0.00	3,000.00	3,000.00
TOTAL CONSER & DEVEL	32,326.55	36,350.00	30,592.48	24,400.00	24,600.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
HEALTH & WELFARE					
HEALTH OFFICER SALARY	3,791.71	3,500.00	3,500.04	3,500.00	3,605.00
ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
SOCIAL SECURITY	0.00	0.00	0.00	0.00	276.00
TOTAL HEALTH & WEL	3,791.71	3,500.00	3,500.04	3,500.00	3,881.00
RECYCLING PROJECT					
RECYCLING EXPENSE	15,833.52	23,636.00	15,339.91	17,000.00	16,000.00
SALARIES	15,165.37	15,450.00	13,815.29	16,000.00	16,480.00
SOCIAL SECURITY	0.00	0.00	0.00	0.00	1,261.00
WORKER'S COMP	0.00	0.00	0.00	0.00	1,958.00
UNEMPLOYMENT INSUR	0.00	0.00	0.00	0.00	282.00
HAZARDOUS WASTE DIS	22,364.70	23,600.00	24,242.75	23,600.00	18,000.00
HAZARDOUS WASTE MAILING	256.29	450.00	0.00	300.00	150.00
WASTE DISPOSAL	12,756.10	16,400.00	12,878.81	16,000.00	13,000.00
EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL RECYCLING	66,375.98	79,536.00	66,276.76	72,900.00	67,131.00
PERSONNEL EXPENSE					
UNEMPLOY COMP	3,211.22	13,000.00	3,826.93	0.00	0.00
WORKER'S COMP	87,297.14	107,000.00	113,698.13	0.00	0.00
HEALTH INS	264,487.72	283,416.00	310,131.49	0.00	0.00
HEALTH INS HRA	25,842.25	42,136.00	17,534.05	0.00	0.00
SOCIAL SECURITY 7.65%	157,231.56	157,882.80	165,964.26	0.00	0.00
MUNI RETIREMENT	144,998.64	139,071.00	158,787.35	0.00	0.00
EMPLOYEE LIFE INS	2,619.47	2,800.00	2,984.61	0.00	0.00
HEALTH INS. OPT OUT	18,309.99	17,500.00	16,176.65	0.00	0.00
EMPLOYEE DISABILITY INS.	9,040.20	9,500.00	10,367.28	0.00	0.00
OTHER EXPENSES	0.00	300.00	0.00	0.00	0.00
TOTAL PERSONNEL EXP	713,038.19	772,605.80	799,470.75	0.00	0.00
OTHER EXPENSES					
ORLEANS COUNTY TAX	50,288.14	49,000.00	51,011.80	52,000.00	55,000.00
Vtrans BIKE PATH FEE	0.00	0.00	0.00	0.00	0.00
ATTY FEES DELINQ TAX	0.00	0.00	0.00	0.00	0.00
TAX SALE REDEMPTION	1,820.75	0.00	26,315.31	0.00	0.00
DOWNTOWN DESIGNATION COMMITMENT	25,000.00	60,000.00	60,000.00	60,000.00	60,000.00
ADVERTISE CITY ORDINANCE	215.25	500.00	0.00	500.00	200.00
P&C INSURANCE	18,430.88	20,000.00	12,655.41	20,000.00	18,000.00
PUBLIC OFFICIALS LIA	7,143.43	7,000.00	4,975.52	7,000.00	7,000.00
CLAIMS & DAMAGE	225.00	1,500.00	0.00	1,500.00	1,500.00
MISC.	15,064.87	0.00	454.42	0.00	0.00
CENTENNIAL 2018	244,415.21	0.00	29,878.06	0.00	0.00
PRIVATE DONATION	50,000.00	0.00	48.33	0.00	0.00
NEWPORT AMBULANCE	105,133.40	132,205.00	132,205.00	136,155.00	140,300.00
EMP. PRACTICES INS.	15,293.59	15,100.00	10,632.17	15,000.00	12,000.00
TOTAL OTHER EXPENSE	533,030.52	285,305.00	328,176.02	292,155.00	294,000.00
DEBT SERVICE					
FIRE CHIEFS VEHICLE PRINC	5,702.71	5,661.00	5,852.32	5,701.00	6,024.00
FIRE CHIEFS VEHICLE INT	583.49	625.00	489.78	585.00	262.00
LONG BRIDGE PRINCIPAL	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
LONG BRIDGE INTEREST	5,843.86	2,670.00	4,635.76	4,192.00	2,588.00
EQ 43 2020 Police Cruiser Princ	0.00	0.00	0.00	0.00	7,600.00
EQ 43 2020 Police Cruiser Int	0.00	0.00	0.00	0.00	700.00
EQ 42 2015 Police Cruiser Princ	9,239.21	750.00	0.00	0.00	0.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
EQ 42 2015 Police Cruiser Int	109.57	30.00	0.00	0.00	0.00
EQ 43 2017 Police Cruiser Princ	10,636.95	9,812.00	10,010.32	6,720.00	0.00
EQ 43 2017 Police Cruiser Int	438.40	411.00	255.67	96.00	0.00
LATE PAYMENTS	2,129.12	0.00	2,108.31	0.00	0.00
EQ 44 2017 Police Cruiser Princ	7,680.69	9,125.00	8,658.54	9,220.00	1,694.00
EQ 44 2017 Police Cruiser Int	601.21	813.00	451.55	720.00	11.00
EQ 40 2018 Police Cruiser Princ	0.00	9,800.00	5,463.04	8,300.00	8,595.00
EQ 40 2018 Police Cruiser Int	0.00	600.00	434.71	500.00	197.00
New 2019 Police Cruiser Princ	0.00	0.00	0.00	9,800.00	9,800.00
New 2019 Police Cruiser Int	0.00	0.00	0.00	600.00	600.00
LANDSCAPER VEHICLE PRINC	0.00	0.00	0.00	0.00	9,500.00
LANDSCAPER VEHICLE INT	0.00	0.00	0.00	0.00	500.00
2018 REC VEHICLE PRINCIPAL	3,458.37	4,500.00	4,334.56	4,550.00	1,293.00
2018 REC VEHICLE INTEREST	288.51	500.00	209.87	550.00	15.00
TENNIS COURT SINKING FD	0.00	1,440.00	0.00	1,440.00	1,440.00
FIRE DEPT GEAR LEASE	0.00	0.00	0.00	0.00	24,500.00
FIRE TRUCK FED SEQ	75.27	100.00	0.00	100.00	0.00
2011 FIRE TRUCK PRINCIPAL	35,097.15	35,000.00	35,000.00	35,000.00	35,000.00
2010-2 FIRE TRUCK INTEREST	3,070.60	1,735.00	2,361.57	1,400.00	1,365.00
2014 FIRE TRUCK PRINCIPAL	34,692.53	34,692.00	35,566.79	34,692.00	37,276.00
2014 FIRE TRUCK INTEREST	7,473.67	7,475.00	6,599.41	7,475.00	4,890.00
TOTAL DEBT SERVICE	177,121.31	175,739.00	172,432.20	181,641.00	203,850.00
TOTAL ALL OTHER	1,525,684.26	1,353,035.80	1,417,305.28	634,999.50	655,267.00
CAPITAL EXPENDITURES					
CITY CLERK RENOVATIONS	29,899.22	0.00	0.00	0.00	0.00
CENTENNIAL	0.00	25,000.00	0.00	0.00	0.00
TAX/PARCEL MAPS	5,600.00	0.00	0.00	0.00	0.00
PUBLIC WORKS VEH. & EQT.	42,705.43	100,000.00	86,840.55	155,000.00	155,000.00
STREET RESURFACING	48,477.81	200,000.00	319,430.49	290,000.00	292,083.00
STREET RECONSTRUC	44,781.16	38,000.00	12,492.85	50,000.00	50,000.00
MAIN ST MAINTENANCE	20,243.79	28,000.00	2,939.26	15,000.00	20,000.00
BRIDGE REPAIR	0.00	0.00	1,142.86	7,500.00	5,000.00
VISTA TRAFFIC LIGHTS	0.00	0.00	0.00	40,000.00	80,000.00
RED BARN DEMOLITION	0.00	0.00	0.00	35,000.00	0.00
CRUSHED TAR PILE	0.00	0.00	0.00	28,000.00	0.00
MB REPLACEMENT WINDOWS	0.00	3,000.00	3,395.93	0.00	0.00
Municipal Building Maintenance	0.00	10,000.00	9,895.20	10,000.00	10,000.00
GYM FLOOR RESTORATION	0.00	8,000.00	16,728.43	0.00	0.00
LEASE/PURCHASE FIRE PU	28,526.82	0.00	0.00	0.00	0.00
FIRE HOUSE FLOOR REPAIR	0.00	25,000.00	55,360.00	0.00	0.00
FIRE HOUSE REPAIR & MAINT	0.00	0.00	0.00	25,000.00	25,000.00
POLICE VEHICLES, EQT	0.00	0.00	32,056.18	0.00	0.00
BULLET PROOF VEST REPLACE CYCLE	0.00	0.00	0.00	17,000.00	5,000.00
PD TECH EQUIP FLEET REPLACEMENT	0.00	0.00	0.00	5,000.00	5,000.00
DISPATCH EQUIPMENT	0.00	0.00	0.00	5,000.00	5,000.00
REC MAINTENANCE VEHICLES	27,135.99	0.00	0.00	8,500.00	12,500.00
ACQUATIC WEED CONTROL	0.00	9,000.00	9,251.13	9,000.00	0.00
REPLACEMENT/NEW DOCKS	0.00	0.00	0.00	30,000.00	15,000.00
DOCK DECK REPLACEMENT	0.00	5,000.00	4,751.71	0.00	0.00
Dock Eletrical System Upgrade	0.00	25,000.00	7,716.50	0.00	0.00
Dock Fuel Tank Replacement	0.00	0.00	50,000.00	0.00	0.00
GATEWAY/WATERFRONT IMPROVEMENTS	2,697.01	5,000.00	6,631.72	5,000.00	10,000.00
GATEWAY BUILDING RENOVATIONS	11,600.00	0.00	15,700.00	0.00	0.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
GARDNER PARK IMPROV.	0.00	5,000.00	3,735.99	5,000.00	10,000.00
Gardner Park Drainage	0.00	15,000.00	0.00	0.00	0.00
PROUTY BEACH IMPROV	7,035.75	5,000.00	0.00	5,000.00	0.00
PB BEACH IMPROVEMENT	0.00	5,000.00	3,427.39	20,000.00	18,500.00
EVENT TENT	0.00	3,500.00	3,500.00	0.00	0.00
TOTAL CAPITAL EXPEND	268,702.98	514,500.00	644,996.19	765,000.00	718,083.00
TOTAL EXPENDITURES	5,382,778.64	5,226,292.81	5,705,713.96	5,805,734.26	5,822,421.00

SEWER & WATER INCOME

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
SEWER INCOME					
SEWER USER FEES	1,165,801.15	1,200,000.00	1,165,767.74	1,200,000.00	1,420,244.00
DERBY SHARE	78,943.46	83,400.00	71,326.24	80,000.00	116,000.00
LABOR & MATERIAL	0.00	2,500.00	3,944.00	1,000.00	1,000.00
SEWER ALLOCATION FEES	889.80	500.00	1,417.20	500.00	500.00
REIMBURSE/MISC.	2,078.00	0.00	0.00	0.00	0.00
DISCHARGE FEES	108,851.27	95,000.00	116,271.35	98,000.00	110,000.00
LEACHATE	217,861.67	185,000.00	148,418.80	190,000.00	0.00
OTHER INCOME	2,750.00	0.00	319.08	0.00	0.00
CHANGE IN UNBILLED REVENUE	0.00	0.00	-22,199.00	0.00	0.00
INTEREST INCOME	9,927.62	10,000.00	9,988.59	10,000.00	10,000.00
USDA EQUIPMENT GRANT	16,268.22	0.00	10,257.17	0.00	0.00
SINKING FUND INTEREST	174.85	160.00	175.12	160.00	160.00
PACIF EQUIPMENT GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL SEWER INCOME	1,603,546.04	1,576,560.00	1,505,686.29	1,579,660.00	1,657,904.00
WATER INCOME					
WATER RENTS	811,889.82	867,000.00	803,845.26	850,000.00	886,027.00
WATER ALLOCATION FEES	265.20	250.00	0.00	250.00	250.00
LABOR & MATERIALS	11,619.11	3,500.00	11,288.21	3,500.00	3,500.00
CHANGE IN UNBILLED REVENUE	0.00	0.00	-12,254.00	0.00	0.00
INTEREST INCOME	8,811.49	10,000.00	8,298.25	8,800.00	8,200.00
CAMPBELL PROJ PRINC	0.00	0.00	0.00	0.00	0.00
CAMPBELL PROJECT INT.	98.53	0.00	0.00	0.00	0.00
TIF INCOME	0.00	0.00	0.00	0.00	0.00
PACIF EQUIPMENT GRANT	0.00	0.00	0.00	0.00	0.00
WATER MAPPING GRANT	0.00	0.00	0.00	0.00	0.00
MISC INCOME	2,578.32	1,200.00	0.00	1,200.00	0.00
USDA EQUIPMENT GRANT	16,268.22	0.00	10,257.16	0.00	0.00
WATER TOWER FUND INTEREST	291.07	225.00	313.83	225.00	225.00
WTF REPLACEMENT INTEREST	302.03	0.00	326.59	300.00	300.00
TOTAL WATER INCOME	852,123.79	882,175.00	822,075.30	864,275.00	898,502.00
TOTAL SEWER/WATER INCOME	2,455,669.83	2,458,735.00	2,327,761.59	2,443,935.00	2,556,406.00

SEWER & WATER EXPENSES

	FY17-18 ACTUALS	FY18-19 BUDGET	FY18-19 ACTUALS	FY19-20 BUDGET	FY20-21 PROPOSED
SEWER COLLECTION					
TRUCK & EQUIPMENT MAINT SUPP	2,603.20	2,000.00	4,221.27	3,000.00	4,500.00
TRUCK & EQUIP PARTS	10,926.83	7,000.00	8,771.29	9,500.00	9,000.00
TRUCK & EQUIP REPAIRS	4,038.25	2,000.00	1,385.20	4,500.00	3,200.00
SEWER PLANT TRUCKS & EQUIP MS	3,225.04	0.00	257.36	3,000.00	3,000.00
SEWER PLANT T&E PARTS	534.43	0.00	1,734.94	1,000.00	2,000.00
SEWER PLANT T&E REPAIRS	1,581.10	0.00	314.26	1,500.00	1,500.00
REGULAR PAY	51,071.10	43,917.00	70,704.88	33,260.00	34,300.00
OVERTIME	5,283.59	6,000.00	7,577.48	6,000.00	8,000.00
TRUCK & EQUIP REPAIRS	2,924.17	0.00	13,713.39	3,000.00	4,000.00
MAINTENANCE & CLEANING	5,819.61	0.00	12,236.97	5,500.00	5,500.00
OTHER PAY	5,520.00	4,500.00	3,404.00	5,800.00	3,500.00
VACATION	4,892.36	4,683.00	3,280.87	3,050.00	3,300.00
HOLIDAY	1,838.37	3,170.00	2,862.85	2,625.00	2,700.00
FUEL	3,920.86	6,500.00	6,070.30	4,000.00	6,200.00
SICK PAY	1,534.93	0.00	3,158.66	0.00	0.00
SOCIAL SECURITY	5,038.26	4,400.00	7,908.69	5,200.00	3,963.00
OPERATING SUPPLIES	567.31	700.00	724.37	700.00	700.00
REPAIR & MAIN SUPPLIES	17.07	150.00	0.00	500.00	500.00
SMALL TOOLS & EQUIP.	1,641.57	3,000.00	4,586.64	3,000.00	3,000.00
LONGEVITY	0.00	315.00	0.00	0.00	0.00
MATERIALS	7,102.25	13,000.00	14,744.86	13,000.00	13,000.00
RETIREMENT	3,729.45	3,600.00	2,694.85	3,800.00	2,900.00
HEALTH INSURANCE	7,529.15	7,000.00	9,020.18	7,700.00	9,200.00
UNEMPLOYMENT COMP.	2,778.21	0.00	988.68	2,900.00	1,200.00
WORKERS COMP.	9,404.16	0.00	5,243.82	9,700.00	5,500.00
HEALTH INSURANCE HRA	0.00	0.00	0.00	0.00	0.00
PUMP STATION ALARM LINES	6,772.02	8,000.00	7,626.85	6,000.00	6,000.00
TRUCK & EQUIP RENTAL	10,193.51	9,000.00	1,978.99	10,000.00	10,000.00
REPAIRS & MAINT	1,282.23	5,000.00	3,010.07	7,500.00	5,000.00
UTILITIES	22,749.94	23,000.00	23,496.94	23,500.00	24,000.00
OTHER EXPENSES	5,100.00	1,000.00	900.00	1,000.00	1,000.00
WATER METERS	22,484.68	68,000.00	28,831.50	42,000.00	37,000.00
PUMP STATION FUEL	0.00	0.00	1,040.18	0.00	0.00
PUMP STATION ALARMS	694.80	3,500.00	694.80	700.00	700.00
PUMP STATION REPAIRS	13,172.77	8,000.00	23,088.00	13,000.00	13,000.00
TOTAL SEWER COLLECTION	225,971.22	237,435.00	276,273.14	235,935.00	227,363.00
SEWER PLANT					
REGULAR PAY	86,346.02	109,260.00	91,965.72	112,000.00	109,800.00
OVERTIME PAY	4,219.39	8,000.00	7,745.60	7,500.00	8,000.00
VACATION	6,790.73	6,342.00	8,906.15	5,700.00	6,100.00
HOLIDAY	4,292.15	5,663.00	6,667.33	5,700.00	6,200.00
SICK	3,550.65	0.00	5,753.80	0.00	0.00
OTHER PAY	387.00	3,400.00	4,694.80	1,500.00	4,700.00
LONGEVITY	0.00	540.00	1,315.00	800.00	1,350.00
FUEL	3,047.49	4,500.00	3,100.26	4,000.00	3,500.00
HEATING OIL	47,644.18	52,000.00	55,201.58	50,000.00	56,000.00
OFFICE SUPPLIES	309.33	200.00	218.01	350.00	350.00
OPERATING SUPPLIES	73,285.92	60,000.00	76,938.75	75,000.00	77,000.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REPAIR PARTS	10,400.65	24,000.00	16,654.70	25,000.00	20,000.00
SMALL TOOLS & EQUIP.	4,883.11	2,300.00	4,078.59	3,000.00	3,500.00
TRK & EQUIP. MAINT. SUP.	1,101.11	200.00	0.00	1,000.00	250.00
TRUCK & EQUIP PARTS	62.56	1,000.00	134.69	1,000.00	250.00
COMMUNICATIONS	7,113.06	5,000.00	7,328.78	7,200.00	7,400.00
PLANT IMPROVEMENTS	6,538.26	4,500.00	14,320.30	7,000.00	6,500.00
PROFESSIONAL EXPENSE	1,033.44	2,000.00	3,455.15	2,400.00	2,400.00
TRK & EQUIPMENT RENTAL	2,390.00	1,000.00	1,459.38	2,400.00	1,500.00
REPAIR & MAINT	20,051.35	35,000.00	57,087.80	27,000.00	30,000.00
UTILITIES	121,413.12	118,000.00	135,522.89	122,500.00	133,000.00
OTHER EXPENSE	646.81	2,000.00	1,423.19	1,000.00	1,400.00
STATE OPERATING FEE	0.00	5,100.00	5,100.00	3,500.00	5,100.00
PLANT WATER USAGE FEE	10,163.77	6,200.00	9,411.63	11,000.00	9,600.00
SLUDGE DEWATER/DISPOSAL	183,243.66	180,000.00	209,123.71	185,000.00	60,000.00
SOLID WASTE DISPOSAL	4,560.90	6,000.00	8,852.36	5,000.00	7,000.00
TOTALS SEWER PLANT	603,474.66	642,205.00	736,460.17	666,550.00	560,900.00
SEWER ADMINISTRATION					
SALARIES	50,567.87	49,835.00	54,554.57	52,000.00	73,200.00
VACATION	2,687.79	4,566.00	3,475.46	4,900.00	3,600.00
HOLIDAY	1,661.34	2,457.00	1,488.42	2,800.00	1,500.00
SICK PAY	0.00	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	249.77	250.00	33.00	350.00	350.00
EMPLOYEE WORK CLOTHES	2,203.98	1,500.00	2,862.21	2,500.00	2,800.00
COMMUNICATIONS	191.50	1,000.00	45.00	400.00	200.00
REPAIR & MAINTENANCE	1,724.88	2,000.00	2,519.79	2,000.00	2,000.00
OTHER	351.23	500.00	1,776.37	500.00	500.00
EQUIPMENT (COMPUTER)	0.00	600.00	425.62	800.00	600.00
PROFESSIONAL SERVICES	0.00	2,000.00	0.00	1,500.00	1,000.00
TOTAL SEWER ADMIN	59,638.36	64,708.00	67,180.44	67,750.00	85,750.00
PERSONNEL EXPENSES					
UNEMPLOYMENT COMP.	1,146.47	2,500.00	840.45	1,500.00	1,200.00
WORKER'S COMP.	15,743.32	16,200.00	18,209.76	16,500.00	18,500.00
HEALTH INSURANCE	13,554.58	24,500.00	15,159.56	22,000.00	28,000.00
FICA	10,614.83	15,200.00	11,675.54	18,944.00	16,826.00
MUNI-RETIREMENT	11,737.28	17,500.00	14,159.68	19,000.00	17,000.00
LIFE INSURANCE	226.49	400.00	259.25	500.00	500.00
EMPLOYEE DISABILITY INS	543.95	930.00	622.58	1,200.00	1,200.00
HEALTH INS OPT OUT PAYM	0.00	2,125.00	2,500.00	2,125.00	2,125.00
HEALTH INSURANCE HRA	0.00	6,500.00	0.00	5,000.00	5,000.00
TOTAL PERSONNEL EXP.	53,566.92	85,855.00	63,426.82	86,769.00	90,351.00
OTHER EXPENSES					
CLAIMS & DAMAGES	0.00	1,000.00	0.00	1,000.00	1,000.00
INSURANCE P&C PLANT	27,988.94	30,000.00	20,232.27	30,000.00	25,000.00
INS. P&C DISTRIBUTION	1,709.10	1,500.00	1,064.86	1,500.00	1,500.00
PUBLIC OFFICIALS LIABILITY	1,117.05	1,050.00	778.05	1,050.00	1,050.00
EMPLOYMENT PRACTICE INS	2,473.61	2,600.00	1,740.94	2,600.00	2,600.00
PROFESSIONAL EXPENSES	76.00	0.00	532.00	0.00	0.00
FOLD UTILITY BILLS	0.00	0.00	17.00	0.00	0.00
WASTEWATER LINE MAPPING	250.80	10,000.00	2,775.62	7,000.00	5,500.00
PENSION EXPENSE	7,735.24	0.00	17,309.00	8,000.00	10,000.00
TOTAL OTHER	41,350.74	46,150.00	44,449.74	51,150.00	46,650.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
CAPITAL IMPROVEMENTS	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SEWER LINES,STRUCTURES	0.00	20,000.00	0.00	20,000.00	20,000.00
SIPHON DESIGN	1,732.95	6,000.00	1,424.01	8,000.00	1,500.00
SIPHON SEWER LINE CONSTRUCTION	0.00	0.00	0.00	65,000.00	65,000.00
SEWER MAIN LINING	0.00	0.00	0.00	50,000.00	50,000.00
SEWER LINES MATERIALS	0.00	10,000.00	575.00	0.00	0.00
FARRANT PUMP STATION	0.00	65,494.00	0.00	0.00	0.00
CSO ENGINEERING	0.00	2,500.00	0.00	8,000.00	8,000.00
WWTF UPGRADE MAT & CONSTRUCT	0.00	15,000.00	2,654.90	0.00	0.00
ST. LAURENT ST. SEWER PROJECT	0.00	0.00	0.00	30,000.00	10,000.00
Lease Purchase/Equipment	0.00	52,000.00	0.00	0.00	60,000.00
TOTAL CAPITAL	1,732.95	170,994.00	4,653.91	181,000.00	214,500.00
DEBT SERVICES					
CSO BOND INTEREST	0.00	0.00	0.00	0.00	0.00
SEWER BOND PRINCIPAL 01	24,665.20	24,000.00	30,000.00	30,000.00	30,000.00
SEWER BOND INTEREST 01	398.45	10,703.00	1,192.33	9,171.00	7,628.00
LOAN RF1-029	23,108.15	23,108.00	23,570.31	24,042.00	24,488.00
ADMIN FEE RF1-029	2,915.38	2,915.00	2,453.22	1,982.00	1,536.00
LOAN RF1-075	188,831.97	188,832.00	192,608.61	196,461.00	204,885.00
ADMIN FEE RF1-075	50,652.63	50,653.00	46,875.99	43,024.00	38,946.00
LOAN RF1-079	13,986.57	13,987.00	14,266.30	14,552.00	14,861.00
ADMIN FEE RF1-079	1,764.58	1,765.00	1,484.85	1,199.00	918.00
LOAN RF1-098-2	0.00	0.00	0.00	0.00	0.00
LOAN RF1-150	9,671.76	9,672.00	9,865.19	10,063.00	10,063.00
ADMIN FEE LOAN RF1-150	3,577.85	3,578.00	3,384.42	3,187.00	3,187.00
DEWATERING SYSTEM LOAN PRINC	0.00	0.00	0.00	0.00	86,874.00
DEWATERING SYSTEM LOAN INT	0.00	0.00	0.00	0.00	9,004.00
DEPRECIATION	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	319,572.54	329,213.00	325,701.22	333,681.00	432,390.00
TOTAL SEWER OPERATION	1,305,307.39	1,576,560.00	1,518,145.44	1,622,835.00	1,657,904.00
SEWER REVENUE	1,603,546.04	1,576,560.00	1,505,686.29	1,579,660.00	1,657,904.00
SURPLUS(DEFICIT)	298,238.65	0.00	-12,459.15	-43,175.00	0.00
WATER TREAT & PUMP					
REGULAR PAY	29,304.48	14,373.37	29,273.20	14,500.00	30,200.00
OVERTIME PAY	3,026.92	3,500.00	3,691.25	3,500.00	3,600.00
VACATION	0.00	803.22	0.00	1,100.00	0.00
HOLIDAY	0.00	746.63	0	750	0
LONGEVITY	0.00	95.00	0.00	150.00	150.00
FICA	2,340.79	1,500.00	3,134.94	1,530.00	2,597.00
FUEL	2,569.90	5,000.00	462.55	4,500.00	4,500.00
SICK PAY	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	8,768.40	3,600.00	3,827.17	10,000.00	6,000.00
REPAIR PARTS	1,414.60	2,500.00	4,444.28	2,500.00	4,000.00
SMALL TOOLS & EQUIPMENT	707.00	1,000.00	2,698.14	1,000.00	1,000.00
WATER METERS	22,555.78	68,000.00	28,602.56	42,000.00	37,000.00
ADVERTISING	1,572.70	0.00	0.00	0.00	0.00
COMMUNICATIONS	4,375.48	3,600.00	4,790.78	4,500.00	4,500.00
REPAIRS & MAINTENANCE	15,318.91	12,500.00	32,966.54	20,000.00	20,000.00
UTILITIES	147,529.81	145,000.00	132,317.10	150,000.00	136,000.00
OTHER EXPENSES	14,097.25	12,000.00	12,549.19	15,000.00	15,000.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
ARSENIC TREATMENT	0.00	5,000.00	0.00	0.00	0.00
WATER TOWER LAND PURCHASE	4,324.75	0.00	3,949.65	0.00	0.00
TOTAL TREAT & PUMPING	257,906.77	279,218.22	262,707.35	271,030.00	264,547.00
WATER DISTRIBUTION					
TRUCK & EQUIP SUPPLIES	2,243.81	1,200.00	3,992.89	2,500.00	2,500.00
TRUCK & EQUIP REPAIRS	2,219.51	2,000.00	3,291.89	3,200.00	3,200.00
TRK & EQUIP REPAIR PARTS	2,415.81	3,000.00	1,293.32	2,800.00	2,800.00
REGULAR PAY	11,964.97	53,916.91	7,730.29	34,000.00	34,000.00
OVERTIME PAY	701.98	5,000.00	1,332.48	2,500.00	2,500.00
VACATION	4,892.36	4,683.00	3,280.87	3,100.00	0.00
HOLIDAY	1,838.37	3,169.29	2,862.85	2,255.00	0.00
SICK PAY	1,534.94	0.00	3,158.66	0.00	0.00
WATER TURN OFF/ON	172.56	0.00	43.48	0.00	0.00
FUEL	2,188.97	4,000.00	5,781.59	3,100.00	3,100.00
REPAIRS	6143.68	0.00	9381.55	7,000.00	7,000.00
OPERATING SUPPLIES	1,141.17	3,000.00	1,720.99	3,000.00	3,000.00
SMALL TOOLS & EQUIP	1,064.73	2,200.00	3,531.02	2,300.00	2,300.00
MATERIALS	1,880.52	12,000.00	8,724.15	12,000.00	10,000.00
DERBY ROAD WATERLINE	21,788.68	0.00	15,079.89	20,000.00	16,000.00
COMMUNICATIONS	775.27	1,200.00	1,621.97	1,200.00	1,200.00
TRUCK & EQUIP RENTAL	350.00	0.00	0.00	500.00	500.00
REPAIR & MAINTENANCE	4,984.12	6,500.00	573.48	7,500.00	5,500.00
OTHER EXPENSES	0.00	1,800.00	1,355.00	1,000.00	1,000.00
EQUIPMENT	28.98	2,500.00	2,192.23	2,500.00	2,500.00
IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL DISTRIBUTION	68,330.43	106,169.20	76,948.60	110,455.00	97,100.00
WATER ADMINISTRATION					
SALARIES	41,055.02	42,648.88	44,718.10	44,000.00	66,151.00
VACATION	2,851.44	3,935.49	3,251.63	4,300.00	2,503.00
HOLIDAY	2,106.77	2,078.14	1,416.18	2,300.00	1,201.00
SICK PAY	70.02	0.00	73.16	0.00	0.00
OFFICE SUPPLIES	437.12	300.00	215.94	500.00	500.00
EMPLOYEE WORK CLOTHES	1,995.25	1,400.00	2,202.35	2,500.00	2,500.00
COMMUNICATIONS	145.70	1,000.00	45.00	1,000.00	400.00
REPAIR & MAINTENANCE	2,581.52	2,000.00	2,575.10	2,500.00	2,500.00
OTHER EXPENSES	112.80	400.00	740.98	400.00	400.00
EQUIPMENT (COMPUTER)	0.00	600.00	463.20	700.00	700.00
EQUIPMENT (SOFTWARE)	0.00	2,000.00	399.00	2,000.00	2,000.00
TOTAL WATER ADMIN	51,355.64	56,362.51	56,100.64	60,200.00	78,855.00
PERSONNEL EXPENSE					
UNEMPLOY COMP	1,683.10	5,000.00	808.94	2,000.00	2,000.00
WORKER'S COMP	5,748.51	8,100.00	4,302.21	7,000.00	4,600.00
HEALTH INSURANCE	7,120.66	6,600.00	10,742.52	6,600.00	20,430.00
FICA	5,546.33	5,100.00	5,523.58	7,580.00	8,137.00
MUNI-RETIREMENT	10,900.89	6,000.00	15,114.51	6,000.00	13,500.00
LIFE INSURANCE	52.25	57.00	84.47	57.00	100.00
HEALTH INSURANCE HRA	0.00	0.00	0.00	0.00	2,000.00
EMPLOYEE DISABILITY INS	125.51	137.00	202.89	137.00	250.00
EDUCATION	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	31,177.25	30,994.00	36,779.12	29,374.00	51,017.00

	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21
OTHER EXPENSE	ACTUALS	BUDGET	BUDGET	BUDGET	PROPOSED
P&C INSURANCE	5,922.59	9,700.00	4,293.85	7,000.00	6,000.00
PROFESSIONAL EXPENSE	9,013.78	2,800.00	3,788.27	3,000.00	4,000.00
FOLD UTILITY BILLS	0.00	0.00	17.00	0.00	0.00
OTHER EXPENSES (Derby payout)	885.00	10,000.00	0.00	30,000.00	0.00
PUBLIC OFFICIALS LIABILITY	125.79	350.00	87.62	350.00	350.00
EMPLOYMENT PRACTICE INS	278.56	350.00	196.05	350.00	350.00
WATERLINE MAPPING	450.00	10,000.00	305.62	8,000.00	5,500.00
PENSION EXPENSE VMER	0.00	500.00	0.00	500.00	500.00
TOTAL OTHER EXPENSE	16,675.72	33,700.00	8,688.41	49,200.00	16,700.00
CAPITAL EXPENDITURES					
STREET WATER LINES	0.00	0.00	-1,830.22	0.00	0.00
WATER LINES-LABOR	4,627.78	8,000.00	17,013.02	8,000.00	2,500.00
EDA WATERLINE PROJECT ADMIN	549.32	0.00	0.00	0.00	0.00
WATER LINES-ENG & DES	3,516.90	0.00	2,405.22	8,000.00	12,000.00
WATER LINES-MATERIALS	0.00	0.00	0.02	34,000.00	10,000.00
WATERLINE EQUIPMENT RENT	0.00	9,000.00	0.00	0.00	0.00
WATERLINE CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
WATER TOWER MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00
VEHICLE	-500.00	52,000.00	0.00	0.00	0.00
WATERWELL REDEVELOPMENT	0.00	25,000.00	0.00	0.00	0.00
BACKHOE	0.00	0.00	0.00	0.00	60,000.00
WATER METER SOFTWARE	0.00	5,000.00	0.00	0.00	0.00
ARSENIC PLANT CONTROL SYSTEM	0.00	0.00	0.00	0.00	0.00
WATER LINE PROJ MATERIALS	0.00	0.00	0.00	0.00	0.00
WATER LINE EQUIPMENT RENT	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	8,194.00	99,000.00	17,588.04	50,000.00	84,500.00
DEBT SERVICES					
SINKING FD WATER TOWER CONTRACT	0.00	40,000.00	93,074.00	50,000.00	60,000.00
SINKING FD RESERVOIR COVER	0.00	0.00	0.00	10,000.00	10,000.00
WTF SINKING FUND	0.00	2,715.07	0.00	0.00	0.00
1984 BOND PRINCIPAL	28,845.21	31,750.00	31,749.99	33,342.00	34,809.00
1984 BOND INTEREST	5,759.44	10,100.00	14,890.76	8,508.00	7,041.00
WATERLINE NOTE PRINC.	0.00	0.00	0.00	0.00	0.00
WATERLINE NOTE INT.	0.00	0.00	0.00	0.00	0.00
RF3-095 ADMIN FEE	5,725.44	5,725.00	5,161.86	5,162.00	5,162.00
RF3-095 WATERWELL PRIN.	0.00	28,179.00	29,024.20	29,024.00	30,792.00
RF3-095 WATERWELL INT.	2,862.72	2,863.00	2,580.93	2,581.00	2,581.00
RF3-129 WTF PRINC.	102,736.68	102,737.00	105,818.78	105,819.00	112,263.00
RF3-129 WTF INT. & Admin Fee	52,661.76	52,662.00	49,579.66	49,580.00	43,135.00
DEWATERING SYSTEM LOAN PRINC	0.00	0.00	0.00	0.00	0.00
DEWATERING SYSTEM LOAN INT	0.00	0.00	0.00	0.00	0.00
DEPRECIATION	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	198,591.25	276,731.07	331,880.18	294,016.00	305,783.00
TOTAL WATER OPERATION	632,231.06	882,175.00	790,692.34	864,275.00	898,502.00
WATER REVENUE	852,123.79	882,175.00	822,075.30	864,275.00	898,502.00
SURPLUS(DEFICIT)	219,892.73	0.00	31,382.96	0.00	0.00

City Clerk & Treasurer's Report's

The following reports are a summary of the City's financial activities from July 1, 2018 to June 30, 2019. Should anyone have questions or need information please come to our office at 222 Main Street or call 334-2112. We will be glad to answer any questions if we can or direct you to the appropriate department for answers.

Therrien for their continued dedication to the City of Newport. We thank the citizens of the City of Newport for their continued support.

Respectfully,

James D. Johnson
City Clerk/Treasurer

I want to thank my Assistant Clerk and Treasurers Rosemarie Hartley and Stacey



Tax Levy			
	2017-18	2018-19	2019-20
Municipal Grand list	319,839,280	319,146,910	319,997,660
Education Grand list	321,136,505	320,729,419	321,379,371
Homestead Rate	2.0644	2.7089	2.7032
Non-Resident Rate	2.7141	2.8904	2.9424
Municipal Tax Rate	1.1892	1.2189	1.2372
Appropriations	0.0497	0.0486	0.0555
Voted Exempt	0.0127	0.0164	0.0113
Resident Education Rate	1.3528	1.4242	1.3992
Non-Resident Education Rate	1.4625	1.6065	1.6384
School Taxes	4,064,162	4,403,279	4,375,146
Appropriations	159,068	155,068	177,668
Voted Exempt	40,599	52,454	36,207
Municipal Taxes	3,803,425	3,889,323	3,958,859
Total	8,067,254	8,330,565	8,547,880

**Revenue & Expenses
Fiscal Year Ending
June 30, 2019**

Revenue

Taxes and Assessments	8,917,107
General Government	418,361
Public Safety	326,809
Public works	198,360
Recreation	435,793
Investment Income	7,668
Total	10,304,098

Expenses

General	557,267
Public Safety	1,455,697
Public works	1,092,921
Recreation	613,635
Other & Appropriations	583,613
Personnel	799,469
Capital	585,745
Debt Service & Sinking Funds	172,432
School Appropriation	4,375,146
Total	10,235,925

Revenue over Expense	68,173
Proceeds from Long Term Debt	25,349
Change in Fund Balance	93,522
Beginning Balance	1,478,131
Ending Balance	1,517,653

**Balance Sheet - Governmental Fund
Fiscal Year Ending
June 30, 2019**

Assets

Cash	1,904,820
Delinquent Tax Receivable	88,516
Other Receivables	212,704
Pre-paid Expenses	1,417
Total	2,207,507

Liabilities

Due to other Funds	44,661
Customer Deposits	3,256
Accounts Payable	440,222
Accrued Wages	90,520
Other Accruals	1,907
Unearned Revenue	55,288
Total	635,854

Fund Balance

Restricted	170,000
Committed	789,799
Unassigned	611,854
Total fund Balance	1,517,653

**Public Safety Fund
Fiscal Year Ending
June 30, 2019**

Revenue

Interest Income	4,967
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Expenses

Police Department	11,794
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Beginning Balance	33,357
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Ending Balance	26,530
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**Perley J. Niles Fund
Fiscal Year Ending
June 30, 2019**

Revenue

Dividends	4257
Net Gain on Investments	10,150
Total	14,407

Deductions

Admin Fees	1,161
Advertising	103
Beneficiaries	1,600
Other	60
Total	2,924

Beginning Balance	150,647
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Ending Balance	162,130
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**Recreation Fund
Fiscal Year Ending
June 30, 2019**

Revenue

Recreation & Culture	14,847
Investments	5

Expenses

Recreation & Culture	4,172
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Beginning Balance	30,022
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Ending Balance	43,927
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**Community Development
Block Grant
Fiscal Year Ending
June 30, 2019**

Revenue

Interest Income	25
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<u>Expenses</u>	0
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Beginning Balance	31,681
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Ending Balance	31,706
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**East Main Street Cemetery Fund
Fiscal Year Ending
June 30, 2019**

Revenue

Interest	8
Dividends	6,268
Net Gain from Investments	15,438
Total	21,714

Expenses

Admin Fees	1,743
Contracted Services	38,053
Total	39,796

Beginning Balance	206,817
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Ending Balance	188,735
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**Restricted/Committed/Assigned Funds
Fiscal Year Ending
June 30, 2019**

General Fund

Restricted for Economic Development (Wal-Mart)	170,000
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Committed for:

FY 2020 Offset	375,000
Coventry St. Sinking	87,123
Tennis Court Fund	23,812
Prouty Beach Improvements	34,894
Gardner Park Improvements	16,265
Fire Truck Grant Match	15,000
Dock Improvements	17,532
Street Repair & Maintenance	60,152
Public Works Vehicles	42,143
Bridge Repair	6,357
Street Reconstruction	30,726
Police Tech Equipment	33,100
Dispatch Equipment	47,695
Total	789,799

Recreation fund

Committed for use in Recreation Fund	43,927
Committed for use in Mooring Management Total	3,272
Total	47,199

Capital Projects Funds	17
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Total Committed Funds	837,015
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**Mooring Fund
Fiscal Year Ending
June 30, 2019**

Revenue

Recreation	6,689
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Expenses

Recreation	10,278
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Beginning Balance	6,861
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Ending Balance	3,272
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**Enterprise Fund
Fiscal Year Ending
June 30, 2019**

<u>Revenue</u>	Sewer	Water
Charges & Rent	1,143,569	802,879
Derby Share	71,326	0
Discharge Fees	117,689	0
Leachate Fees	148,479	0
Grant Income	10,257	10,257
Other Income	4,263	0
Total	1,495,532	813,136
<u>Expenses</u>		
Sewer System	258,714	0
Sewer Plant	738,767	0
Water Treatment & Pumping	0	262,707
Water Treatment & Distribution	0	170,023
Administration	90,722	56,101
Depreciation	555,447	247,365
Personnel & Other	96,812	45,162
Maintenance Expense	7,430	17,893
Total	1,747,892	799,251
Income/(Loss) from Operations	(252,369)	13,885
Interest Income	10,164	8,915
Interest Expense	(55,391)	(72,213)
Beginning Balance	2,914,172	1,937,508
Ending Balance	2,616,576	1,888,095

**Notes & Bonds Payable
Fiscal Year Ending
June 30, 2019**

General Fund

Beginning Balance	649,107
Additions	25,349
Deletions	154,887
Ending Balance	519,569

Sewer Fund

Beginning Balance	2,929,925
Additions	0
Deletions	270,310
Ending Balance	2,659,615

Water Fund

Beginning Balance	2,116,826
Additions	0
Deletions	161,802
Ending Balance	1,955,024

VITAL STATISTICS REPORT FOR THE YEAR ENDING DECEMBER 31, 2019

MARRIAGES

2015	43
2016	31
2017	20
2018	36
2019	31

BIRTHS

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2015	135	98	233
2016	114	110	224
2017	99	98	197
2018	109	106	215
2019	122	102	224
RESIDENTS OF THE CITY.....			51

DEATHS

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2015	71	94	165
2016	80	77	157
2017	71	72	143
2018	71	68	139
2019	95	94	189
RESIDENTS OF THE CITY.....			65

2019 DEATHS SHOWN BY AGE GROUP

UNDER 1 YEAR.....	0
BETWEEN 1 AND 10 YEARS.....	0
BETWEEN 11 AND 20 YEARS.....	1
BETWEEN 21 AND 30 YEARS.....	3
BETWEEN 31 AND 40 YEARS.....	3
BETWEEN 41 AND 50 YEARS.....	3
BETWEEN 51 AND 60 YEARS.....	13
BETWEEN 61 AND 70 YEARS.....	41
BETWEEN 71 AND 80 YEARS.....	46
BETWEEN 81 AND 90 YEARS.....	49
BETWEEN 91 AND 100 YEARS.....	29
OVER 100 YEARS.....	1
TOTAL	189
RESIDENTS OF THE CITY.....	65

Message from the Public Works Director

The Newport City Department of Public Works is responsible for the planning, design, construction, operation and maintenance of a variety of public facilities and provides basic services that affect the daily lives of everyone who lives and works in Newport City. Things we take for granted — pure drinking water, wastewater collection sewers, passable and well-lit streets, controlled intersections— are all part of the important and complex function of the Public Works Department. The facilities under the guidance of the department include city highways, water distribution and treatment, wastewater collection, wastewater treatment plant, recycling services, selected public buildings and departmental vehicles. The department's overall goal is to provide the essential services necessary for the well-being of the community in accordance with public needs. The department employs a trained work force of fifteen full-time and five part-time employees and performs routine, budgeted and capital improvements. Although the public may not fully appreciate the dedication and efforts made on their behalf, Newport is fortunate to have highly qualified personnel with the experience and expertise to perform the many tasks which would otherwise have to be performed by outside contractors at considerable expense. Public Works' employees work nights, weekends and holidays under extreme conditions to accommodate the needs of city residents and commercial and industrial businesses.

Streets

The Public Works Department maintains more than forty miles of paved and unpaved city roads, six bridges, sixteen miles of sidewalks and 83 crosswalks. Operations include snow removal, roadway construction/rehabilitation, street sweeping, street lighting, litter control, storm drainage systems, traffic signal systems/signs, maintenance paving, landscaping, pothole patching, shoulder maintenance, pavement markings and roadside mowing. In addition, the Street Department maintains and

improves the city's storm drainage structures, which include pipelines, catch basins, ditches, swales and under-drains to ensure state and federal standards for water quality.

New Equipment

- 2007 International 4300 truck replaced by a 2019 Freightliner M2-106 for \$126,662
- 2008 Ford F550 replaced by a 2019 Ford F550 for \$86,268
- 2006 Ford F150 replaced by a 2019 Ford F150 for \$34,868

2019 Construction

- Highland Avenue structure covers were raised to accommodate a 1 ½" overlay
- Causeway/Railroad Square structure covers were raised to accommodate a 1 ½" overlay
- Weaver Street 1 ½" overlay
- Crawford Road stormwater improvements
- Derby Road stormwater improvements
- T.P. Lane was widened 5' to provide a better parking lot to accommodate events at Gardner Park. With the major improvements scheduled to take place in Gardner Park, we installed a drainage system in the dirt parking lot area which will be continued into the playground area.
- Prouty Beach Recreational Path construction was started in late October with a completion date of June 2020.



- Main Street brick replacement project between Coventry Street and Central Street was completed.



- A 100'x26' greenhouse was constructed at the wastewater treatment facility. This is an essential facility to resource the city beautification plan through the city landscaper position.



- The city has been stockpiling tar at the Coventry Street dump site since 1997. We recently contracted with J.A. McDonald, Inc. to crush the pile into a useable road subbase material. A total of 14,215 cubic yards of material was crushed at a cost of \$93,789.98. This material will last for many years will be utilized to rebuild various city streets in the most cost-effective manner possible.

2019 Grants - \$93,775

- We received a \$20K grant from Vermont Better Back Roads for

stormwater improvements on the Crawford Road.

- We received \$13,875 from ANR Grants-in-Aid Stormwater Grant for ditch improvements on the Derby Road.
- We were awarded \$54,900 Structures Grant from the State of Vermont for the replacement of the retaining wall at Governor Prouty Apartments on West Main Street. The wall was built by NEK Excavating Corp. for a total cost of \$66,176.23.
- A 16'x 8' aluminum trench box was purchased to help with excavation safety. A \$5,000 grant was received through our Insurance carrier Vermont Leagues of Cities & Town's to help with the purchase.

2020 Grants - \$106,000

- \$85,000 Vermont Downtown Transportation Grant. This grant was awarded to the city for intersection improvements to Main/Second Street and Field Avenue. This was initiated from a vehicle and pedestrian intersection safety study grant funded by NVDA completed in 2017.
- \$21,000 Electric Vehicle Supply Equipment Grant. This charging station will be installed in the city owned parking lot adjacent to the post office.

2021/22 Grants - \$250,000

- Northern Border Regional Commission Grant (NBRC) for \$250,000 was awarded to the city in August. This grant has a three-year completion date. The original NBRC application was for \$500k and is intended to replace the Vista traffic lights, street lighting, electrical wiring/conduit, curbing and sidewalk

work. The original cost estimate exceeded \$800K. The Vista traffic control lights, Causeway luminating lighting were all installed back in the early 60's. The city replaced two of the intersection controls at the I91 interchange and East Main intersection back in 2008. This grant is a small portion of the total project cost, and we are currently seeking additional grants to help fund the entire project. This project is critical to improving a critical intersection as we prepare for the impacts of visitors at the Gardner Park Play Ground Restoration and Splash Pad, as well as the various bike path connections bringing people into our downtown.

This project is necessary to maintain as this is aging infrastructure. The project will also aesthetically enhance this area but more importantly help with vehicular movement and pedestrian safety.

2020 Construction

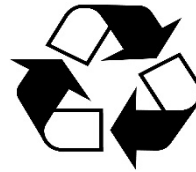
These are streets planned to see new construction or asphalt overlays: Clark Street, Middle Street, Orchard Street, Parker Street, Cross Street, Central Street, Hillside St., Prospect St., Second St., Eastern Ave, Green Place and the Public Works Facility parking lot. Main/Second Street and Field Avenue intersection will be reconstructed to help with vehicle and pedestrian safety. The municipal parking lot will also see some improvements along with a parklet for the community to enjoy.

Recycling

The Public Works Department oversees the city's recycling center. Residents only can recycle at the residential transfer station located on Coventry Street. The City's Recycling Center is open Wednesdays 8am-4 pm and Saturdays 8am-12 noon.

Hazardous Waste Days will be held on April 25th and October 10th from 7:30-11:30 am., at the New England Waste Services of Vermont, Inc., (Waste USA) Landfill

Facility on the Airport Road in Coventry.



The States mandatory recycling law has put many more expenses and burdens on the City's facility. We have had to initiate a more stringent acceptance of the materials we recycle. We apologize for the burden this imposes on the residents who wish to recycle but education helps to minimize our costs to run the facility.

Sewer

The sewer system consists of approximately 115,000 linear feet of piping which includes an estimated 500 sewer manholes. Some of the piping is force main sewer piping which pumps sewerage from low elevation areas to sections of gravity sewer lines. It's all handled throughout the sewer system by twelve sewer pumping stations. All this waste is treated at the wastewater treatment facility which is currently designed to treat 1.3 million gallons a day. Our facility averaged 539,000 gallons per day of wastewater treatment this past year, which is just a little more than 42% of our total capacity.

Wastewater Treatment Facility has been going through some major changes that are improving the quality of our effluent that we release into the Clyde River. We have initiated two projects that will not only improve the plant operations further but also lessen our cost within 4-5 years. We have completed installing the sludge de-watering system and are now pressing and hauling sludge to the landfill. This project was installed by the wastewater treatment staff Pedro, Tim and Alex, excluding the electrical and some plumbing. This project was completed at a cost of \$369,547.42.

We are still waiting for two aeration blowers that have been on order to finalize our major infrastructure improvements at the facility. Once both projects are completed, we will see significant operational and energy saving cost.

I want to acknowledge our Treatment Facility Staff for all their hard work and dedication for taking on such a major project amongst all their other daily duties.



Water

The City owns, operates and maintains approximately 197,650 linear feet of water main. The distribution system has pipes of varying sizes, ages and material. Distribution piping ranges from 1" in residential areas up to 14" throughout the system. Storage is handled currently by a 750,000-gallon elevated storage tower with a booster pumping station on the westside and a 1,100,000-gallon earthen reservoir on the eastside. The system has 324 fire hydrants for fire protection, 2,200 service connections which serves our residents. This is all supplied by two gravel packed wells and an arsenic treatment facility that produces an average of 500,000 gallons a day.

Water Meters

The City implemented a voluntary program for Newport residents back in September 2016 for the installation of a "free" water meter. The installation will not be billed directly but paid for through the City's working water/sewer yearly budgets. Some people are afraid to have a meter installed, but the reality is we are behind the times. Water is such a crucial component in our daily lives and sometimes taken for granted. Water conservation must become one of our top priorities. The City doesn't qualify for some grants or funding sources for water related projects because we are not metered. We will never truly know the impact of water loss in

our system without having a fully metered system. We track daily what our wells produce but have no idea financially what is lost through leaks and overuse. Our residential homeowner meter installation program needs more volunteers to continue the install program. Simply call the City offices at 334-5136 to request a meter.

Upon completion of another year, the City is proud to have furnished the residences of Newport with quality water. I would like to personally thank Pedro, Tim and Alex for their continued efforts in making this a reality.

Our City

As a long-term city taxpayer and employee, I support the direction our city has been moving to revitalize itself. We are promoting growth as a business-friendly community and working to designate ourselves as a Vermont recreational destination. All these positive changes in the wake of the EB-5 disappointment can only help Newport renew our appearance as a beautiful city on Lake Memphremagog that also offers outdoor recreational opportunities of all kinds. This activity has been spearheaded by the Newport City Downtown Designation, NVDA, NCIC, and our City Manager and various community volunteer groups that truly have Newport's future at heart. This positive thinking can only help transform us to become a more beautiful, prosperous and vibrant city that we all can be proud to say is our home. I am pleased to have a hand in this approach and encourage our business owners and taxpayers to get involved.

I am proud to be a part of, and truly enjoy, watching all the great ideas and changes that keep moving our city forward to make it a better place to live. I'd like to thank my crew of Dan, Marcel, Robert, Chris, Jeremy, Corey, Ben, Travis, Andrew, Tyler, Ross, Pedro, Tim and Alex for their hard work and dedication.

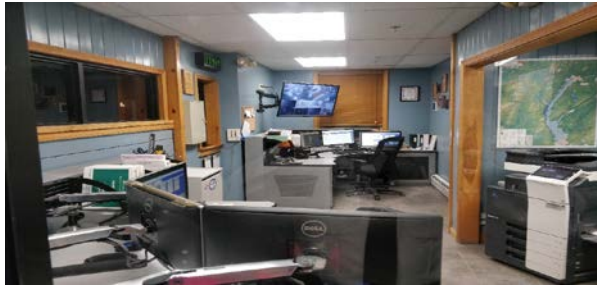
Thank you for your continued support.

Respectfully submitted

Thomas L. Bernier

Director of Public Works

Message from the Police Chief



2019 was another record setting year for the Police Department. The police responded to an additional 555 calls and arrested 124 more persons than 2018.

A Department restructure was implemented which saw the promotion of Travis Bingham to Lieutenant and Jennifer Harlow to Sergeant. A fourth dispatcher, Kurk Flynn, was hired allowing for 24/7/365 dispatching services being offered county wide. The Dispatch center dispatched 2,563 EMS calls and 324 fire calls in 2019. As the Department awaits movement by the VT legislature to begin charging agencies for Dispatch services the Newport Police Department stands at the ready, awaiting additional agencies.



<u>Incidents</u>	<u>2019</u>
Accidents	110
Agency Assist	422
Alarms	162
Alcohol/Tobacco Offense/Minor	4
Animal Problem	121
Arson	1
Assault	33
ATV Complaint	3
Background Investigation	44
Boater Assist	2
Burglary	21

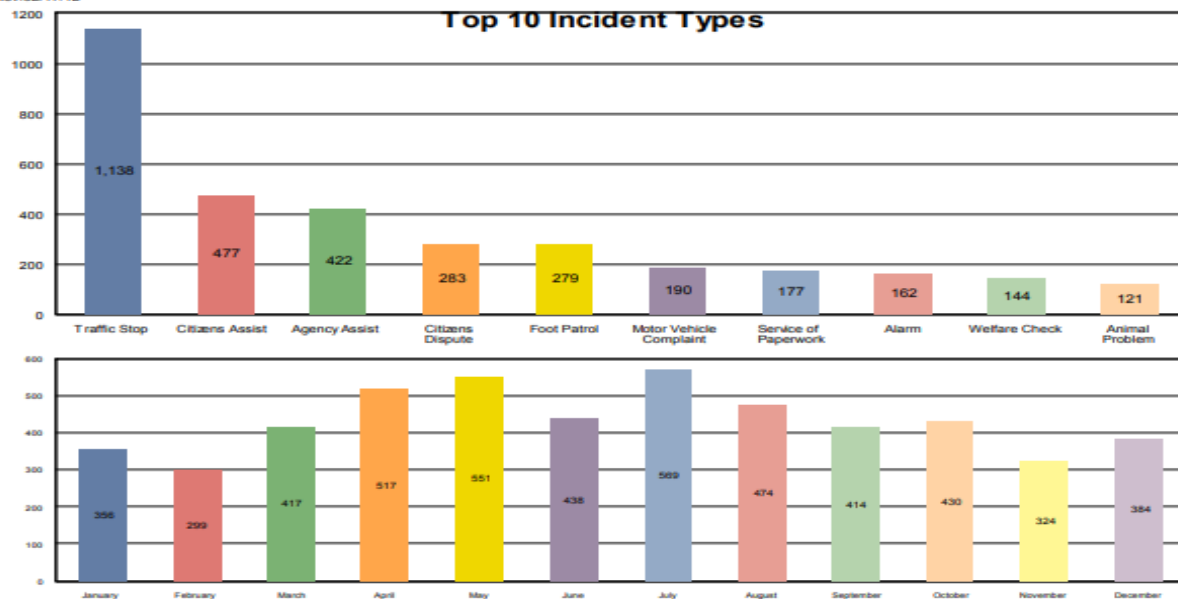
Child Safety Seat Inspection	4
Child Cruelty	8
Citizen Assist	477
Citizen Dispute	309
Communications Offense	4
Condition Of Release Violation	56
Custodial Interference	3
Death Investigation	12
Deliver Message	6
Directed Patrol	109
Disorderly Conduct	44
Disposed Needle	16
Drugs	33
E911 Hangup	42
Evidence Audit	2
Fire Investigation	1
Fireworks	5
Foot Patrol	279
Found/Lost Property	61
Fraud	42
Information Card	91
Intoxicated Person	48
Juvenile Problem	54
K9 Training	2
K9 Assist	4
Larceny	92
Littering	6
Missing Person/Runaway	8
Motor Vehicle Complaint	190
Motorist Assist	28
Noise Disturbance	80
North Country Hospital Detail	3
Overdose	5
Parade Detail	4
Parking Problem	42
Public Outreach Programs \ Speaking	58
Public Records Request	11
Ride Along	29
Service of Paperwork	177
Sex Offender Registry Check	45
Sex Offense	46
Speed Detail	2
Stalking	2
Stolen Vehicle	12
Stonegarden Detail	62
Suicide	1
Suicide Attempted	4
Threats/Harassment	49
Traffic Hazzard	26
Traffic Offense	24

Traffic Stop	1138
Trespassing	68
TRO/FRO Violation	15
Unsecure Premises	18
Vandalism	52
Vessel Inspection	2
VIN Verification	42
Wanted Persons	43
Welfare Check	144
Weapons Offense	10
Total Incidents	5173



Incident Analysis Report

Rev.02/17/12



Incident Analysis Report

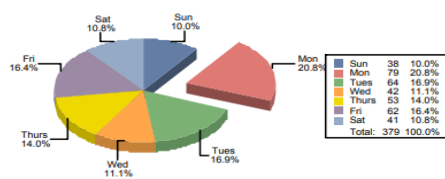
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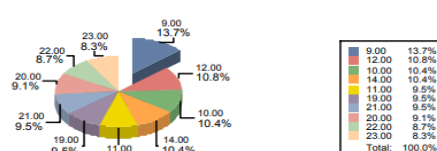
Arrest Volume Analysis Report

Rev.03/14/12

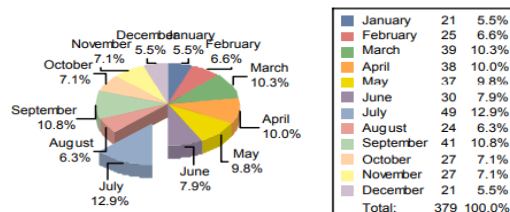
By Day of Week



By Hour (Top 10)



Arrests by Month



Arrest Volume Analysis Report

From: 01/03/2019 9:42

To: 12/31/2019 23:32

Message from the Forever Young Club – Newport Senior Center

The Forever Young Club meets each Wednesday at the Newport Senior Center in the basement of the Newport Municipal Building. Members must be 55 or older. Lunch is \$4.00 for members. \$5.00 for nonmembers.

We have a social time before our lunch with many members playing cards or just mingling. We have a bingo each Wednesday after cleanup of the tables which is open to the public. We have some chips and we pay out what we take in. We also have a community day, also open to the public, on the third Monday of the month. We offer a light lunch at \$3.00 and bingo @ \$.50 per card. We pay out what we take in.

On the second Monday of the month, beginning at 1:00, we host an activity day open to the public. We have some board games, cards, bean bag toss, a putting green and Wii bowling. We have recently added a DVD player to show some movies. We intend to plan more offerings this coming year.

With some successful fundraising events last year along with our yearly membership fees we were able to host a summer picnic and an end of year dinner for our members at the East Side Restaurant.

A Growing Stronger class is held at the center from 10:00 to 11:00 on Tuesdays and Thursdays.

We currently have 71 members and usually serve about 40-45 people a week. This is up about 10%. The monthly public lunch and bingo have grown to about 20 people. This has grown by 50% since we started serving lunch.

We are grateful to the community for the support we receive.

Respectfully submitted,

Esther Searles, Club President
Phone 334-6029 Wednesday's

Message from the Parks & Recreation Director

Newport Parks & Recreation serves hundreds of families in our community by offering events and beautiful places to play. The City believes that recreation is an important part of a healthy and positive lifestyle and the goal of the Recreation Department is to provide high quality experiences to Newport citizens. This year, income generated by donations, field/facility use and programs totaled \$421,795.60, with expenses for the department amounting to \$554,383.78. Newport City taxpayers were offered a broad range of recreation and park services for a net cost of \$132,588.18, which equates to about .25 a day on the average median city property tax bill.

OUR TEAM

We are staffed with two full time and two part-time, year-round employees to execute a wide variety of Parks & Recreation services offered to our community.

Gardner Memorial Park and Prouty Beach both benefit from year-round maintenance to monitor operations, house & grounds keeping and repair tasks.

Community events and programs are highly valued by our local families for their ability to create exercise opportunities, educational experiences and leisure time. These activities are managed and organized through our administrative office by our capable Recreation Coordinator, Laura Smith. We value the many volunteers and partnerships utilized to create our robust programs. Our usage trends indicate a growing desire for youth, teen and adult activities.

We also have a vital seasonal workforce that completes our department. These summer jobs are crucial for the youth workforce in our community and integral to our ability to maintain our parks and programs. Without the



30 plus members of our seasonal crew, our welcoming public parks, fun annual events, and engaging programs would not be possible.

GATEWAY CENTER & NEWPORT CITY DOCK

The Gateway Center is Newport City's picturesque banquet hall nestled on the shore of Lake Memphremagog. Newport Natural will complete its three year lease of the venue this spring, and the City hopes to enter another long-term lease by summer. Leasing the Gateway Center has brought welcome activity to the waterfront with scheduled events, weddings and patrons to the Chowder Shack Snackbar. Restrooms in the Gateway Center were renovated this spring giving a much needed update to the floors, countertops, plumbing fixtures and stalls.

We welcomed new Harbormaster Erik Voegtlin to the Newport City Dock team. He joins us after completing a seventeen year tenure with the United States Coast Guard. His enthusiasm and maritime experience has been a welcome addition to the waterfront as he and the seasonal dock staff oversee increasing amounts of boat traffic in the harbor. Transient visits at the dock were up substantially this summer thanks to favorable weather conditions and a reinvigorated interest in the Lake. Dock offices, the store, and a new indoor border check-in station were renovated. The United States Customs & Border Protection introduced a new online check-in system at the pier. This was an effort to modernize the old phone and dial-in service which incurred long wait lines and delays for hopeful Canadian visitors. This new ROAM system utilizes mobile app technology for check-ins via personal cell phone or electronic kiosk at the check-in station for those without a mobile device. After the first year of use, reviews are mixed. Some visitors were successful and greatly appreciated the convenience of checking in by mobile device, while others were challenged by unreliable web connections and a non intuitive application. We hope that technology will improve by next season so all Canadian boaters can experience a smooth and effortless visit to Newport via waterway.

Infrastructure at the Newport City dock continued to improve this year following a revealing safety evaluation in 2018. A five-year plan outlining costly short and long-term



safety improvements has helped guide the Five Year Capital Investment Plan. This summer contractors replaced two main electric distribution panels which were no longer code compliant or serviceable. Next year we hope to improve ground fault monitoring as required by NEC to eliminate possible sources of ignition near the fuel pump area. These two projects were listed as the highest priority on the safety evaluation, followed by replacement of utility pedestals along the pier.

Replacement and relocation of the marine fueling station is scheduled in the five-year Capital Plan for spring of 2024. This will be a costly project to address dated equipment



and re-configure docks in accordance with recommendations found in the Waterfront and Downtown Masterplan. We are one of only two facilities on the U.S. side of Lake Memphremagog that offer marine fuel services to boaters directly on the lake. This is an asset to the City as it draws boaters into our facility and encourages them to

disembark to enjoy our nearby downtown. Moving the fuel system to the end of the pier will make navigation easier and attract larger vessels to our facility who are unable to access fuel services in their current location. The project will replace dated, inefficient pumps and hoses which are quickly approaching the end of their lifespan. The City incurred a significant, unplanned expense this season when fuel was detected in the interstitial space of our underground fuel storage tank shortly after opening day. Cost to replace the tank was over \$50,000 which was thankfully recovered by a healthy year for revenue at the City Dock. Expense to upgrade the remaining fuel equipment in 2024 will be in excess of \$100,000. Setting aside funds through the capital plan over the next five years will be critical to ensure that updates happen before equipment is at risk for failure.

Milfoil and other aquatic invasive species (AIS) continue to be a challenge in Memphremagog because it impairs boat navigability and detracts from the recreational appeal of the Lake. Traditionally, grant funds from the Vermont Department of Environmental Conservation have supported spread prevention initiatives in Newport with \$12,000-18,000 annually to assist with Access Greeter Program salaries and contracted weed removal through Solitude Lake Management. A change in this year's grant program encouraged municipalities to partner with local lake associations for a regional application for funds. The goal was to remove the burden of grant administration from municipalities and free up more resources for project execution. While the change did alleviate some paperwork in our office, we also saw a 50-70% reduction in funding. This resulted in significantly fewer open hours at the Greeter Station and less decontamination, outreach and AIS education for boaters coming in and out of the Lake. Next year we will look at the application process with Memphremagog Watershed Association and determine the best approach to apply for these critical funds to maximize support for AIS initiatives on Lake Memphremagog.

GARDNER MEMORIAL PARK

Centrally located, Gardner Memorial Park is one of Newport City's most visited recreation facilities. Annually, over 40,000 people use the park for community events, sports leagues and unstructured recreational use. While the park is enjoyed regularly by many residents and visitors, the facility is in need of renovation to meet safety standards and the contemporary needs of our community.



The Gardner Park Restoration project has been full steam ahead since the end of 2018 when the City applied for and was awarded a Land Water Conservation grant toward the "Splash & Play" project, focusing on the playground and restroom area. Over the past year, the municipality and Newport Recreation Committee have been actively fundraising and engaging the community for support on the project. Concept designs for the renovation align with recommendations in the Waterfront & Downtown Master Plan and represent a significant upgrade for the nearly 80 year old facility. This initiative has been received with great enthusiasm by the community with funds for the \$598,000 project coming in almost entirely through grants and donations. We are on target for a September 2020 start of construction and grand opening for June 2021

PROUTY BEACH CAMPGROUND

Prouty Beach continues to prosper. Last year was another robust season of reservations with revenue jumping over \$15,000 for the second year in a row. Most weekends between June and August had all 60 campsites occupied; even filling another dozen sites in "overflow camping" most weeks in July. The waitlist for seasonal campsites (those who stay with us all summer, May-October) has now reached over 80 names, some of which have been



waiting for an opportunity to stay at Prouty Beach for almost 10 years.

One of the biggest highlights for Newport over the past year is the development of the Waterfront Recreation Path and Lake Access project, a quarter mile trail designed to



connect the planned Bluffside farm trails/bridge to the existing Newport Bike path. This project was recognized by the Vermont Outdoor Recreation Economic Collaborative (VOREC) as one of the State's first two VOREC Pilot Community Program projects earning Newport the designation as an "outdoor recreation friendly" community. The Prouty Beach connector trail is a critical link in a seven-mile corridor extending from Newport's Downtown to Canada via the Newport Bike Path, Bluffside Farm and Beebe Spur Trails. This emerging asset is unprecedented in our region and represents a significant economic opportunity for our community.

Trail construction, which began in October, is routed strategically through Prouty to showcase the City's shoreline assets and

stimulate interest in Lake Memphremagog. Trail users will have access to public amenities at Prouty Beach including picnic areas, restrooms, lodging opportunities (camping), swimming and equipment rentals. The Waterfront Recreation Path and Lake Access project will also include improvements to the Prouty Beach swim area with landscaping and rehabilitation of sand and grass areas. The trail will be open and ready to use by the end of June 2020.

As Prouty beach welcomes more visitors and new types of users, we must prepare ourselves to meet new needs. RV's in the campground seem to be growing bigger and longer each year with large sites becoming a frequent request. Funds proposed in the upcoming budget will allow us to construct six new "pull-through" RV sites to accommodate campers of larger size and full hook ups. We intend to build two lean-to style structures to invite walkers or bikers passing through on the new Waterfront Recreation Path to stay a while and enjoy our City.

ANNUAL EVENTS & PROGRAMS

Events and programs hosted by the municipality are always well attended. With assistance from volunteers and partner organizations, we were able to offer fifteen



community events and over a dozen ongoing programs for children, teens and adults last year. We consistently receive feedback on a regular basis from the community that they thoroughly enjoy these quality offerings.

In addition to the annual schedule of events and programs, the municipality has been challenged by a growing number of requests to support events hosted by citizens or other community organizations over the past few years. These requests include consultation/technical assistance, staff labor, the use of City equipment or free facility use. While we recognize the value of supporting events in Newport, it is also necessary to consider responsible use of municipal funds and staff capacity to administer such support. In October, the Newport City Council adopted an Events Guidebook to clarify roles for the municipality and the organizer when someone comes forward to plan events in Newport. The fifteen page guide is full of helpful resources and event planning tips developed by a Council appointed subcommittee made up of event organizers, council members, city staff and Recreation Committee members. The Council also adopted the committee's recommended permit process and parade/street closure policy. This great resource can be found on the City's webpage as well as Newport Recreation.

NEWPORT RECREATION COMMITTEE

The Newport Recreation Committee has been active in planning and hosting a variety of recreational events over the past year and a busy year it has been! The committee consists of nine members who share a common mission to promote citizen involvement and foster a strong sense of community by advocating for diverse, year-round recreational opportunities and safe, well-maintained facilities to enhance the social, cultural and physical well-being of our residents and visitors. This group of volunteers took on the task of raising money for the Gardner Park Playground and Splash Pad Project, hosting eleven different fundraiser programs and events over the last year, raising almost \$10,000 for the project. Want to know more, feel free to attend one of our monthly public meetings which are held at the Newport Municipal Building on the third Thursday of each month from 6:00-8:00PM.

Thank you!

The Newport Parks & Recreation staff is a team of dedicated professionals who strive to

provide a positive experience for City residents and visitors. While the list of services and demands on our small department seem to be ever growing as our city evolves, we are grateful for the encouragement and support from the people we serve.

Our doors are always open, and we are honored to be serving you! Contact us any time by phone or find us online at www.NewportRecreation.org or "Newport Parks & Recreation" on Facebook.

Respectfully Submitted,
Jessica K. Booth
Parks & Recreation Director

Message from the Fire Chief

2019 was a busy year for the fire department. We responded to over 200 calls varying from major structure fires, motor vehicle crashes, hazmat clean up, grass fires, several mutual aid calls, and EMS assist calls. The department has been busy providing fire extinguisher training to businesses and organizations throughout the community. We've held fire prevention classes and demonstrations at the firehouse for local schools and daycares, and even for our residents. Our visits from community members have risen in the past years with more individuals wanting to learn fire safety and the proper use of a fire extinguisher. This is a free service provided by our volunteer firefighters. I would encourage anyone who would like to learn more about fire prevention to stop by the Fire Department.



This year the Fire Department took part in the Fire Safe 802 program. This great program



requires our members to take a four-hour training on home safety inspection, and proper placement and installation of smoke and carbon monoxide detectors. This program allows single family homes in Newport City

to receive smoke detectors and carbon monoxide detectors for their home at no charge. The homeowner simply needs to contact the Fire Department and schedule an appointment for installation. To date we've installed detectors in 15 homes. This service is no cost to the homeowner or the city. Early detection saves lives.

The Fire Department personnel are volunteers who spend many hours each year completing our required training. Training topics include Self Contained Breathing Apparatus (SCBA), Automobile Extrication, Fire Ground tactics, Fire Investigation, Hazardous Materials Training, Hybrid Vehicle Extrication Safety, First Aid and CPR with AED, Building Construction and Emergency Vehicle Operation.



The Fire Department roster is strong with 30 members and we are fortunate to have their interest. We are proud of them all. We participate in an amazing mutual aid system with great working relationships that we can rely on when needed for assistance. We are

also available to assist them as needed. We train together so we know everyone is aligned with procedures. We'd like to thank all the mutual aid departments for their assistance.

We thank all the employers and extended family members who unselfishly allow our department members to leave their jobs and families at all hours of the day and night in order to protect our city.

The Newport City Firefighters want to give a big *Thank You* to our community for your continued support. It's with great pride that we serve the citizens and businesses in Newport and we invite you to come by the Fire Department to meet us or visit us at our annual open house.

Respectfully submitted,

Chief Jamie LeClair

Call Volume Broken Down:	
Fire Calls Structure/Chimney/ Vehicle	37
Wildland	3
Hazmat Incidents	22
Motor Vehicle Crashes	47
Unauthorized Burning	26
Alarm Calls Fire/CO	54
Powerlines Down or Burning	6

Mutual Aid Request	10
Public Service (non-emergency)	32
Rescue Boat Calls	4
EMS assist	12
Entry Assist	11

Message from the City Landscaper, Gardener & Tree Warden

To the citizens of the City of Newport: What a first year! I am humbled by your trust in using my talents to make our city one of the most beautiful places to live and work in Vermont. It has been a great pleasure to be involved in bringing out the best of Newport. It is my goal and mission to build a vision that makes us all proud citizens of Newport as we prepare for the destination development and enjoy the economic impacts of the Outdoor Recreation Economy.

I am responsible for caring for over a dozen different city venues and my only focus is the beautification of the City of Newport. I have very high standards to make sure we are always looking our best and in conformance with the Waterfront and Downtown Master Plan. The city has a very talented work force who all pitch in and help get my projects done at the most cost-effective way possible. Being a former business owner, I know how to get things done at the best price.

New in the spring of 2019 were 10 new shade and fir trees on Main Street, planted in our new cedar grow boxes. This concept of trees in a box is used around the country in urban

settings to make the plant material safer to grow in a high traffic setting, protecting them from road salt, sand, and equipment incidents. The expansion of gardens on the island at Railroad Square, Causeway, Pomerleau Park, Municipal Building, have been appreciated by the community and gratifying for me with all its new products and color. Our first concept of 20 hanging baskets on Main Street has now grown to 110 starting on East Main St., going up Main Street and spurring off down to the Gateway Center. Our new greenhouse at the Wastewater



Treatment Plant allows me to grow all our product on site to save expense. My inventory will consist of over 5000 annuals, 400 perennials for the spring, summer, and fall seasons. All tree and shrub purchases are at wholesale prices. To round out the year, all the kissing balls and wreaths were made, decorated, and installed by city employees.

I am very excited that the Governor recognized the City's Beautification efforts as justification to include Newport in the State's Capital Plan due to our thoughtful planning and investment in our Downtown. I will be ready to impress you again in 2020 with new plant material, color choices and designs. Some of my new projects this season will be working on the Prouty Beach walking path expansion, Pomerleau Park gardens, and the new and very exciting Splash Park and play area at Gardner Park. The one thing I ask the citizens and guests of the City of Newport is that if you see my signs on the street saying we are working, PLEASE SLOW DOWN and put down the phones! My life is in your hands.

Thank you. Robert Gosselin

City Landscaper, Gardener and Tree Warden

Message from the Assessor

The total Municipal Grand List value, submitted to the Vermont Dept of Taxes on September 5, 2019, was \$324,113,868. At that time there were 2009 taxable parcels in the City of Newport. As of January 23, 2020, there are 2013 taxable parcels, valued at \$324,669,168. The \$555,300 growth in the Grand List, over the past 4 months, shows an upward trend in both property values and development.

In 2020, I look forward to more sustained growth and working with the Zoning Administrator to assess the value of new construction projects in a timely manner.

Sincerely

Rob Naramore
Tax Assessor

Message from the Zoning Administrator

Planning Commission

Last year the Planning Commission (PC) focused on changes to the Zoning and Subdivision Bylaw. This year the major focus was on developing a new City Plan prior to the existing Plan expiring in March 2020. By mid summer it became obvious that a completely new Plan could not be developed prior to March 2020. Grants became available for developing municipal plans in late summer. Newport applied for and was awarded a grant to assist with developing a new City Plan by June 2021. The Planning commission then spent the remainder of the year editing the existing Plan for known changes, such as the impacts of EB5. An amended Plan was developed and the first Public Hearings out of three was held December 19, 2019. This will allow the City Council to extend the amended existing Plan for the time required to develop the new Plan. Work on the new Plan will begin in January 2020 and will continue until completion scheduled for June 30, 2021.

The Planning Commission consists of the following members:

Robert Currier, Chair

John Monette
Woodman Page
Ruth Sproull
Daniel Pickering

Long term member and then Chair, Clark Curtis, resigned and was replaced by John Monette. Member Colleen Moore-Ortiz resigned and was replaced by Daniel Pickering.

Planning Commission Meetings are typically held on the first and third Tuesday of each month at 7:00 pm in the City Council Room of the Municipal Building. The public is always welcomed and encouraged to attend all meetings.

Development Review Board

The Development Review Board held nine public hearings, reviewed and approved seven permit applications.

The Development Review Board consists of the following members:

John Harlamert, Chair
Agathe Coburn, Vice-Chair
Jay Gonyaw, Clerk
Denise Bowen
Daniel Pickering
Harriet Hall, Alternate

Their meetings are typically held, as required by permit applications, on the 2nd and 4th Wednesdays of the month in the City Council Room of the Municipal Building at 7:00 p.m. The public is always welcomed and encouraged to attend all meetings.

Zoning Administrator

The permitting software developed in 2017 continues to be available to those wishing to take advantage of it. Improvements have been made making it easier to use as a result of feedback from users. The CAI Axis Gis Property Mapping software has been highly successful and is being used by residential and business users alike. Access to these programs is on the City's web page <newportvermont.org> by accessing Planning and Zoning and clicking on either the CAI Axisgis Property Map or Online Permitting Software links.

The Zoning Administrator's office hours are Monday – Friday, 9:00 am to 12:30 pm and Monday - Thursday, 1:30 pm to 4:00 pm.

Issued Permits

The total number of permits issued for 2019 was 64.

Below is a breakdown of all permits issued in the last 5 years.

	2019	2018	2017	2016	2015
New Construction:					
1 & 2 family dwellings	6	7	6	6	4
Commercial/Industrial buildings	2	1	0	1	2
Additions/Renovations:					
1 & 2 family	38	23	21	23	41
Commercial/Industrial	6	8	1	13	16
Other:					
Merged Lots	0	0	0	1	0
Subdivisions	0	0	3	5	3
Lot Line adjustments.....	1	1	1		
Change of Use.....	9	4	8		
Signs	2	9	4	9	8
Totals –	64	53	44	58	74

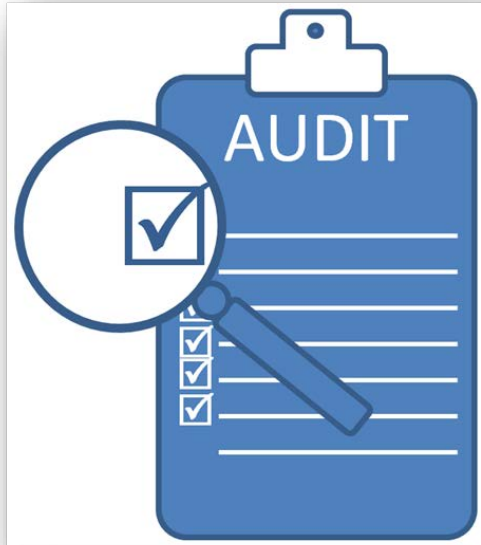
Issued Certificates of Occupancy

	2019	2018	2017
Commercial	6	11	9
Residential.....	9	12	10

Respectfully submitted by:

Charles Elliott, Zoning Administrator

City of Newport, Vermont 2019 Auditor's Report



For the fiscal year ending
June 30, 2019



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor, Board of Aldermen
and City Manager
City of Newport
Newport, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Newport, Vermont, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

154 North Main Street, St. Albans, Vermont 05478 | P 802.524.9531 | 800.499.9531 | F 802.524.9533

www.kbscpa.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Newport, Vermont, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on pages 38 through 42, the schedule of proportionate share of the net pension liability on page 43 and the schedule of contributions on page 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Newport, Vermont's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script, reading "K. Atelle Brannigan". To the right of the signature is a small, stylized mark that appears to be a checkmark or a flourish.

St. Albans, Vermont
October 2, 2019

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

As management of the City of Newport, we offer readers of the City of Newport's financial statements this narrative overview and analysis of the financial activities of the City of Newport for the fiscal year ended June 30, 2019.

Financial Highlights

The assets of the City of Newport exceeded its liabilities at the close of the most recent fiscal year by \$11,819,050 (net position). Of this amount, \$1,927,214 (unrestricted net position) may be used by the governmental activities of the City to meet the City's ongoing obligations to its citizens and creditors. For the business-type activities the net position is \$4,504,671, which means that if we were to liquidate the water/sewer funds we would have a cash surplus of \$4,504,671. Net position attributable to business-type activities decreased by \$347,009 during the last fiscal year.

- As of the close of the current fiscal year, the City of Newport's governmental funds reported combined ending fund balances of \$1,618,869. Of this total amount, \$611,854 is available for spending at the government's discretion (unassigned fund balance). Management has committed \$837,015 and assigned \$170,000 of the fund balance for particular purposes as identified in Note 9.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Newport's basic financial statements. The City of Newport's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the City of Newport's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the City of Newport's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Newport is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Newport that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Newport include general government, public safety, public works, recreation and parks, conservation and development, health and welfare and public improvements. The business-type activities of the City of Newport include water and sewer operations.

The government-wide financial statements are designed to include not only the City of Newport itself (known as the primary government), but also any legally separate entities for which the City of Newport is financially accountable (known as component units). The City of Newport has no such entities that qualify as component units.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Fund financial statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Newport, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Newport can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluation of a government's short-term financing requirements.

The City of Newport maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund and the Capital Projects Fund which are considered to be major funds. The City of Newport has two non-major governmental funds which are reported as "other Governmental Funds". These non-major funds include the Recreation Fund and the Mooring Management Fund. Combining financial statements for these funds are located on pages 46 and 47.

The City of Newport adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided on pages 38-42 for the general fund to demonstrate compliance with its budget.

The basic governmental fund financial statements may be found on pages 3 and 5.

Proprietary funds – The City of Newport maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Newport uses enterprise funds to account for its Water Fund and its Sewer Fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund and the Sewer Fund, both of which are considered to be major funds of the City of Newport.

The basic proprietary fund financial statements may be found on pages 7 through 9.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Newport's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. We have two types of fiduciary funds, expendable and non-expendable.

The expendable funds are the Police Public Safety Fund, East Main Street Cemetery Fund and the Community Development Block Grant Fund. The financial statements for these funds are located on pages 10 and 11 with combining statements located on pages 47 and 48.

The only non-expendable fund that we have is the Perley J. Niles Fund and the financial statements for this fund are located on pages 49 and 50.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information to provide additional financial information not included in the basic financial statements. This supplementary information includes combining statements for various funds, and budgetary comparison statements for funds other than the City's general fund, which is presented with the basic financial statements. The supplementary information can be found immediately following the notes to the financial statements in this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's overall financial position. In the case of the City of Newport, assets exceeded liabilities by \$11,819,050 at the close of the most recent fiscal year.

By far the largest portion of the City of Newport's total net position (84%) reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure) less any related debt used to acquire those assets that are still outstanding. The City of Newport uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City of Newport's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the close of the fiscal year the City of Newport did not have any net position that was subject to external restriction on how they may be used.

At the end of the current fiscal year, the City of Newport has positive balances in all three categories of net position for governmental-type activities.

City of Newport, Vermont's Net Position
June 30, 2019

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 2,509,935	\$ 2,663,214	\$ 1,078,305	\$ 1,237,991	\$ 3,588,240	\$ 3,901,205
Capital assets	6,840,650	7,208,479	8,185,394	8,400,505	15,026,044	15,608,984
Deferred outflows	564,166	530,921	84,239	71,806	648,405	602,727
Total Assets and Deferred Outflows	\$ 9,914,751	\$10,402,614	\$ 9,347,938	\$ 9,710,302	\$19,262,689	\$20,112,916
Other liabilities	\$ 864,168	\$ 1,151,153	\$ 36,656	\$ 25,288	\$ 900,824	\$ 1,176,441
Net pension liabilities	1,181,380	968,086	186,708	148,067	1,368,088	1,116,153
Notes and bonds payable	519,569	649,106	4,614,639	5,046,751	5,134,208	5,695,857
Deferred inflows	35,255	48,097	5,264	6,505	40,519	54,602
Total Liabilities and Deferred Inflows	\$ 2,600,372	\$ 2,816,442	\$ 4,843,267	\$ 5,226,611	\$ 7,443,639	\$ 8,043,053

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Net Investment in capital assets	6,321,081	6,559,373	3,570,755	3,353,754	9,891,836	9,913,127
Unrestricted	993,298	1,026,799	933,916	1,129,937	1,927,214	2,156,736
Total Net Position	<u>\$ 7,314,379</u>	<u>\$ 7,586,172</u>	<u>\$ 4,504,671</u>	<u>\$ 4,483,691</u>	<u>\$11,819,050</u>	<u>\$12,069,863</u>

Governmental activities – Governmental activities decreased the City of Newport's net position by \$271,793 during the current fiscal year. Investment in capital assets, net of related debt, increased as a result of principal payments on long-term bonds, notes and leases during the year that exceeded current year borrowings, while depreciation expense was more than current year net additions to capital assets by \$238,292.

City of Newport, Vermont's Changes in Net Position
June 30, 2019

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for services	\$ 856,949	\$ 725,952	\$2,283,882	\$2,400,780	\$ 3,140,831	\$ 3,126,732
Operating grants	395,917	470,712	20,514	32,536	416,431	503,248
Capital grants	33,399	86,529	-	-	33,399	86,529
General Revenues:						
Property taxes	8,992,853	8,559,915	-	-	8,992,853	8,559,915
Investment earnings	33,235	34,220	19,079	19,605	52,314	53,825
Other revenues	62,870	287,245	4,263	2,750	67,133	289,995
Total Revenues	<u>10,375,223</u>	<u>10,164,573</u>	<u>2,327,738</u>	<u>2,455,671</u>	<u>12,702,961</u>	<u>12,620,244</u>
Expenses						
Governmental activities:						
General	1,536,980	1,457,349	-	-	1,536,980	1,457,349
Public Safety	1,729,944	1,665,982	-	-	1,729,944	1,665,982
Public Works	1,733,116	1,361,307	-	-	1,733,116	1,361,307
Library	101,000	101,000	-	-	101,000	101,000
Interest on long-term debt	69,621	36,746	-	-	69,621	36,746
Education, recreation, health and welfare	5,476,355	5,321,803	-	-	5,476,355	5,321,803
Business-type activities:						
Water	-	-	871,464	734,583	871,464	734,583
Sewer	-	-	1,803,283	1,588,755	1,803,283	1,588,755
Total Expenses	<u>10,647,016</u>	<u>9,944,187</u>	<u>2,674,747</u>	<u>2,323,338</u>	<u>13,321,763</u>	<u>12,267,525</u>
Change in net position	(271,793)	220,386	(347,009)	132,333	(618,802)	352,719
Net position, beginning	<u>7,586,172</u>	<u>7,365,786</u>	<u>4,483,691</u>	<u>4,351,358</u>	<u>12,069,863</u>	<u>11,717,144</u>
Net position, ending	<u>\$7,314,379</u>	<u>\$7,586,172</u>	<u>\$4,136,682</u>	<u>\$4,483,691</u>	<u>\$11,451,061</u>	<u>\$12,069,863</u>

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Business-type activities – Business-type activities decreased the City of Newport's net position by \$347,009 during the current fiscal year. The water fund had a net loss of \$49,413 while the sewer fund had a net loss of \$297,596. Key elements of this change are as follows:

- Water charges and rents decreased revenue by \$29,484 from the previous year while operating expenses increased by \$131,677. We had a decrease in net income of \$166,953 from the prior year in the Water Fund. Total water distribution expenses totaled 170,023, an increase of \$98,176 from the previous year.
- Sewer charges and rents decreased in revenue by \$97,923 and discharge fees increased by \$5,867 from the previous year, while operating expenses increased by \$218,446 Interest expense decreased by \$3,918 from the prior year. The Sewer Fund has a receivable from the General Fund of \$14,253, which is a decrease of \$421,338 from the prior year's receivable of \$435,591.
- Depreciation expense for the sewer fund is \$555,447 as compared to last year's \$543,711; and \$247,365 from last year's \$233,935 for the water fund.

Financial Analysis of the Government's Funds

The City of Newport uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the City of Newport's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Newport's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Newport's governmental funds reported combined ending fund balances of \$1,618,869 an increase of \$100,838 in comparison to the prior year. Approximately 97% of the total fund balance (\$1,571,653) constitutes general fund equity, which is available for spending at the government's discretion. The City of Newport has available \$611,854 of this fund balance for various purposes, including capital reserve funds and expenditures in subsequent periods. The City of Newport has committed \$837,015 for specific budget items and \$170,000 is a restricted donation to the city.

The general fund is the chief operating fund of the City of Newport. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total general fund expenditures. The unassigned fund balance (\$611,854) represents approximately 5.98% of general fund expenditures (\$10,235,925), while total fund balance (\$1,571,653) represents approximately 15% of that same amount.

During the year ending June 30, 2019 the Fund Balance of the City of Newport's general fund increased by \$93,522 (from \$1,478,131 to \$1,571,653). Key factors in this change are as follows:

- We budgeted for a net change in fund balance in the amount of \$0.
- Recreation programs over spent by \$74,582.78 and brought in \$97,289.30 more than anticipated.

Special revenue funds consist primarily of the Recreation Fund (\$33,022) and the Mooring Management Fund (\$6,861). The Recreation Fund is used to ensure that monies donated to the Recreation and Parks Department is solely used to benefit Recreation and Parks. The Mooring Management Fund is used so that the City receives no net income from the Mooring Management of Public Waters. Also, the Mooring Management Fund will insure no net expense over time to City taxpayers.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Capital Asset and Debt Administration

Capital Assets – The City of Newport's investment in capital assets, net of depreciation for its governmental activities decreased by \$367,829 to a total of \$6,840,650. It is to be noted that we used the exemption allowed under GASB 34 to not include road and bridge investments prior to 1 July 2003. Also, 1.5" asphalt overlays of existing streets are not capitalized. For our business-type activities as of June 30, 2019 our capital investment, net of depreciation decreased by \$641,894 to \$8,185,394 (sewer \$4,977,484, water \$3,207,910).

Major capital asset events during the current fiscal year included the following:

- A police cruiser was purchased in the amount of \$31,928
- Police purchased a new speed cart
- A 'Gator' utility vehicle was purchased for Gardner Park
- The Soccer Goals were replaced
- The Dinghy Dock was resurfaced
- Upgrades were made to the Dock Building
- The gas tank was replaced at the Gateway
- The decking was replaced, and improvements made on the bathroom fixtures of the lower beach house
- The tennis courts were resurfaced
- The Hydro Rake Project (Aquatic Invasive Species) continued
- Public Works purchased a diesel flatbed, split among PW, Water & Sewer
- Public Works purchased a Kubota Skid Steer
- The Fire Department installed a new standing seam roof
- The City instituted the City Beautification Plan

Summarized listings of capital assets can be found in Note 8 of the financial statements.

Long-term debt – At the end of the current year, the City of Newport had total long-term debt outstanding of \$5,134,208. Of this amount, \$4,655,519 represents low to no-interest loans issued by the State of Vermont, \$299,569 represents loans with local banks and the remaining \$179,120 represents bonded debt backed by the full faith and credit of the City of Newport.

The City of Newport's total debt decreased by \$561,649 during the year.

Bonds are issued through the Vermont Municipal Bond Bank. The City issues no bonded debt on its own behalf and does not maintain its own credit rating.

Summarized listings of debt can be found in Note 7 of the financial statements.

Requests for Information

The financial report is designed to provide a general overview of the City of Newport, Vermont's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of City Manager, 222 Main St., Newport, VT 05855.

City of Newport, Vermont
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
June 30, 2019

ASSETS AND DEFERRED OUTFLOWS

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS			
Cash	\$ 1,949,778	\$ 564,470	\$ 2,514,248
Taxes receivable	346,036	-	346,036
Accounts receivable	-	120,257	120,257
Other receivables	212,704	-	212,704
Unbilled revenues	-	333,536	333,536
Due from other funds	-	60,042	60,042
Prepaid expenses	1,417	-	1,417
TOTAL CURRENT ASSETS	<u>2,509,935</u>	<u>1,078,305</u>	<u>3,588,240</u>
CAPITAL ASSETS, net of depreciation	<u>6,840,650</u>	<u>8,185,394</u>	<u>15,026,044</u>
DEFERRED OUTFLOWS	<u>564,166</u>	<u>84,239</u>	<u>648,405</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 9,914,751</u>	<u>\$ 9,347,938</u>	<u>\$ 19,262,689</u>

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

CURRENT LIABILITIES			
Current portion notes and bonds payable	\$ 155,277	\$ 451,485	\$ 606,762
Accounts payable	440,222	-	440,222
Accrued wages	90,896	15,959	106,855
Accrued liabilities	1,907	6,479	8,386
Accrued vacation/sick/comp time	126,048	14,218	140,266
Due to other funds	79,977	-	79,977
Unearned revenue	55,288	-	55,288
Tax deposits	3,256	-	3,256
TOTAL CURRENT LIABILITIES	<u>952,871</u>	<u>488,141</u>	<u>1,441,012</u>
LONG-TERM LIABILITIES			
Net pension liabilities	1,181,380	186,708	1,368,088
Accrued vacation/sick/comp time	66,574	-	66,574
Notes and bonds payable	364,292	4,163,154	4,527,446
TOTAL LONG-TERM LIABILITIES	<u>1,612,246</u>	<u>4,349,862</u>	<u>5,962,108</u>
TOTAL LIABILITIES	<u>2,565,117</u>	<u>4,838,003</u>	<u>7,403,120</u>
DEFERRED INFLOWS	<u>35,255</u>	<u>5,264</u>	<u>40,519</u>
NET POSITION			
Net investment in capital assets	6,321,081	3,570,755	9,891,836
Unrestricted	993,298	933,916	1,927,214
TOTAL NET POSITION	<u>7,314,379</u>	<u>4,504,671</u>	<u>11,819,050</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 9,914,751</u>	<u>\$ 9,347,938</u>	<u>\$ 19,262,689</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
	Expenses	Charges for Services	Operating Grants & Revenues	Capital Grants & Revenues	Governmental Activities	Business-Type Activities
<u>Functions/Programs</u>						<u>Total</u>
Governmental activities:						
Current:						
General government	1,536,980	\$ 200,582	\$ 103,896	\$ -	\$ (1,232,502)	\$ -
Public safety	1,729,944	189,615	117,052	19,143	(1,404,134)	-
Public works	1,733,116	7,965	171,399	14,256	(1,539,496)	-
Recreation, health, education and welfare	5,476,365	458,787	3,570	-	(5,013,998)	-
Library	101,000	-	-	-	(101,000)	-
Interest on long-term debt	69,621	-	-	-	(69,621)	-
Total governmental activities	<u>10,647,016</u>	<u>856,949</u>	<u>395,917</u>	<u>33,399</u>	<u>(9,360,751)</u>	<u>-</u>
Business-type activities:						
Water	871,464	802,879	10,257	-	(58,328)	(58,328)
Sewer	1,803,283	1,481,003	10,257	-	(312,023)	(312,023)
Total business-type activities	<u>2,674,747</u>	<u>\$ 2,283,882</u>	<u>\$ 20,514</u>	<u>-</u>	<u>(370,351)</u>	<u>(370,351)</u>
General Revenues:						
Property taxes, levied for general purposes					8,992,853	8,992,853
Unrestricted investment earnings					33,235	19,079
Donations					7,166	7,166
Miscellaneous					55,704	4,263
Total general revenues and transfers					<u>9,088,958</u>	<u>23,342</u>
Change in Net Position					(271,793)	(347,009)
Net Position, beginning as restated					7,586,172	4,483,691
Net Position, ending					<u>\$ 7,314,379</u>	<u>\$ 4,136,682</u>
						<u>\$ 11,451,061</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

ASSETS

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 1,904,870	\$ -	\$ 44,908	\$ 1,949,778
Delinquent tax receivables net of reserves of \$257,520	88,516	-	-	88,516
Other receivables	212,704	-	-	212,704
Due from other funds	-	17	2,667	2,684
Prepaid expenses	1,417	-	-	1,417
 TOTAL ASSETS	 <u>\$ 2,207,507</u>	 <u>\$ 17</u>	 <u>\$ 47,575</u>	 <u>\$ 2,255,099</u>

LIABILITIES AND FUND BALANCE

LIABILITIES				
Due to other funds	\$ 44,661	\$ -	\$ -	\$ 44,661
Customer deposits	3,256	-	-	3,256
Accounts payable	440,222	-	-	440,222
Accrued wages	90,520	-	376	90,896
Other accruals	1,907	-	-	1,907
Unearned revenue	55,288	-	-	55,288
 TOTAL LIABILITIES	 <u>635,854</u>	 <u>-</u>	 <u>376</u>	 <u>636,230</u>
 FUND BALANCE				
Restricted	170,000	-	-	170,000
Committed	789,799	17	47,199	837,015
Unassigned	611,854	-	-	611,854
 TOTAL FUND BALANCE	 <u>1,571,653</u>	 <u>17</u>	 <u>47,199</u>	 <u>1,618,869</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 2,207,507</u>	 <u>\$ 17</u>	 <u>\$ 47,575</u>	 <u>\$ 2,255,099</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

Total fund balances - governmental funds **\$ 1,618,869**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Capital Assets - Governmental fund expenditures	6,840,650
Capital Assets - From trust funds	(38,000)

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Allowance for delinquent tax reserve	257,520
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds:

Accrued vacation/sick/comp-time payable	(192,622)
Net pension liability	(1,181,380)
Notes and bonds payable	(519,569)

Deferred outflows of resources represent the consumption of net position that is applicable to a future reporting period and therefore not reported as assets in the funds.

564,166

Deferred inflows of resources represent the acquisition of net position applicable to a future reporting period and therefore are not reported as liabilities in the funds.

(35,255)

\$ 7,314,379

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	General	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes and Special Assessments	\$ 8,917,107	\$ -	\$ -	\$ 8,917,107
General Government	418,361	-	-	418,361
Public Safety	326,809	-	-	326,809
Public Works	198,360	-	-	198,360
Recreation and Culture	435,793	-	21,536	457,329
Investment Income	<u>7,668</u>	<u>-</u>	<u>230</u>	<u>7,898</u>
TOTAL REVENUES	<u>10,304,098</u>	<u>-</u>	<u>21,766</u>	<u>10,325,864</u>
EXPENDITURES				
General	557,267	-	-	557,267
Public Safety	1,455,697	-	-	1,455,697
Public Works	1,092,921	-	-	1,092,921
Culture and Recreation	613,635	-	14,450	628,085
Other Expenses & Appropriations	583,613	-	-	583,613
Personnel Expenses	799,469	-	-	799,469
Capital Outlay	585,745	-	-	585,745
Debt Service and Sinking Funds	172,432	-	-	172,432
School Appropriations	<u>4,375,146</u>	<u>-</u>	<u>-</u>	<u>4,375,146</u>
TOTAL EXPENDITURES	<u>10,235,925</u>	<u>-</u>	<u>14,450</u>	<u>10,250,375</u>
EXCESS OF REVENUES OVER EXPENDITURES	68,173	-	7,316	75,489
OTHER FINANCING SOURCES:				
Proceeds From long term debt	<u>25,349</u>	<u>-</u>	<u>-</u>	<u>25,349</u>
NET CHANGE IN FUND BALANCE	93,522	-	7,316	100,838
FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED	<u>1,478,131</u>	<u>17</u>	<u>39,883</u>	<u>1,518,031</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,571,653</u>	<u>\$ 17</u>	<u>\$ 47,199</u>	<u>\$ 1,618,869</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

Net change in fund balances - governmental funds	\$ 100,838
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Amounts reported for governmental activities in the Statement of
Activities are different because:

Governmental funds report capital outlays as expenditures while
governmental activities report depreciation expense to
allocate those expenditures over the life of the assets:

Depreciation	(671,291)
Capital assets purchased	303,463

The proceeds from the issuance of long-term debt is a revenue source in the governmental funds, while the issuance increase long-term debt in the Statement of Net Position.	(25,349)
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Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	154,887
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Revenues in the statement of activities that do not provide current
financial resources are not reported as revenues in the funds.

Increase in allowance for delinquent tax reserve	49,358
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Expenses in the statement of activities that do not require the use
of current financial resources and are not reported as
expenditures in the funds:

Pension expense	(167,204)
Vacation/sick/comp-time earned	(16,494)

Change in net position of governmental activities	<u>\$ (271,793)</u>
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See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2019

ASSETS AND DEFERRED OUTFLOWS

	Business Type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Total
CURRENT ASSETS			
Cash	\$ 117,152	\$ 447,318	\$ 564,470
Due from other funds	14,253	45,789	60,042
Fees receivable	66,153	54,104	120,257
Unbilled revenues	196,610	136,926	333,536
TOTAL CURRENT ASSETS	394,168	684,137	1,078,305
CAPITAL ASSETS			
Land	4,462	121,013	125,475
Wells	-	629,354	629,354
Buildings	341,645	-	341,645
Improvements other than buildings	13,133,016	5,064,970	18,197,986
Machinery and equipment	1,150,379	450,963	1,601,342
Interlocal waterline project	-	773,757	773,757
Storm water separation	1,019,610	-	1,019,610
Construction in progress	348,404	39,554	387,958
	15,997,516	7,079,611	23,077,127
Less: accumulated depreciation	(11,020,032)	(3,871,701)	(14,891,733)
CAPITAL ASSETS, net	4,977,484	3,207,910	8,185,394
DEFERRED OUTFLOWS	58,400	25,839	84,239
TOTAL ASSETS	\$ 5,430,052	\$ 3,917,886	\$ 9,347,938

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

CURRENT LIABILITIES			
Accrued wages	\$ 9,153	\$ 6,806	\$ 15,959
Current portion of bonds and notes payable	279,465	172,020	451,485
Accrued vacation/sick/comp.	12,314	1,904	14,218
Accrued interest	2,669	3,810	6,479
TOTAL CURRENT LIABILITIES	303,601	184,540	488,141
LONG-TERM LIABILITIES			
Net pension liabilities	126,076	60,632	186,708
Notes and bonds payable	2,380,150	1,783,004	4,163,154
TOTAL LONG-TERM LIABILITIES	2,506,226	1,843,636	4,349,862
TOTAL LIABILITIES	2,809,827	2,028,176	4,838,003
DEFERRED INFLOWS	3,649	1,615	5,264
NET POSITION			
Net investment in capital assets	2,317,869	1,252,886	3,570,755
Unrestricted	298,707	635,209	933,916
TOTAL NET POSITION	2,616,576	1,888,095	4,504,671
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 5,430,052	\$ 3,917,886	\$ 9,347,938

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	<u>Business Type Activities - Enterprise Funds</u>		
	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
OPERATING REVENUES			
Charges and rent	\$ 1,143,569	\$ 802,879	\$ 1,946,448
Derby share	71,326	-	71,326
Discharge fees	117,689	-	117,689
Leachate fees	148,419	-	148,419
Grant income	10,257	10,257	20,514
Other income	<u>4,263</u>	<u>-</u>	<u>4,263</u>
TOTAL OPERATING REVENUES	<u>1,495,523</u>	<u>813,136</u>	<u>2,308,659</u>
OPERATING EXPENSES			
Sewer system	258,714	-	258,714
Sewer plant	738,767	-	738,767
Water treatment and pumping	-	262,707	262,707
Water transmitting and distribution	-	170,023	170,023
Administration	90,722	56,101	146,823
Depreciation	555,447	247,365	802,812
Personnel and other expenses	96,812	45,162	141,974
Maintenance expenses	<u>7,430</u>	<u>17,893</u>	<u>25,323</u>
TOTAL OPERATING EXPENSES	<u>1,747,892</u>	<u>799,251</u>	<u>2,547,143</u>
INCOME/(LOSS) FROM OPERATIONS	<u>(252,369)</u>	<u>13,885</u>	<u>(238,484)</u>
NON-OPERATING INCOME/(EXPENSES)			
Interest income	10,164	8,915	19,079
Interest expense	<u>(55,391)</u>	<u>(72,213)</u>	<u>(127,604)</u>
TOTAL NON-OPERATING (EXPENSES)	<u>(45,227)</u>	<u>(63,298)</u>	<u>(108,525)</u>
CHANGE IN NET POSITION	(297,596)	(49,413)	(347,009)
NET POSITION AT BEGINNING OF YEAR, AS RESTATED	<u>2,914,172</u>	<u>1,937,508</u>	<u>4,851,680</u>
NET POSITION AT END OF YEAR	<u>\$ 2,616,576</u>	<u>\$ 1,888,095</u>	<u>\$ 4,504,671</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	Business-Type Activities		
	Sewer Fund	Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 1,379,809	\$ 842,943	\$ 2,222,752
Payments to suppliers	(1,095,633)	(506,724)	(1,602,357)
Payments for employees and benefits	(72,789)	(32,850)	(105,639)
Other receipts (payments)	162,939	10,257	173,196
NET CASH PROVIDED BY OPERATING ACTIVITIES	374,326	313,626	687,952
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	421,338	19,840	441,178
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	421,338	19,840	441,178
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of property, plant and equipment	(479,952)	(107,749)	(587,701)
Principal payments on debt	(270,310)	(161,802)	(432,112)
Interest payments on debt	(55,391)	(72,213)	(127,604)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(805,653)	(341,764)	(1,147,417)
CASH FLOW FROM INVESTING ACTIVITIES:			
Receipt of interest and dividends	10,164	8,915	19,079
NET INCREASE IN CASH	175	617	792
CASH - BEGINNING OF YEAR	116,977	446,701	563,678
CASH - END OF YEAR	\$ 117,152	\$ 447,318	\$ 564,470
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income/(loss)	\$ (252,369)	\$ 13,885	\$ (238,484)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	555,447	247,365	802,812
Change in net assets and liabilities:			
Receivables, net	25,026	27,810	52,836
Unbilled revenues	22,199	12,254	34,453
Accrued wages	5,591	4,997	10,588
Deferred outflows	(10,614)	(1,819)	(12,433)
Net pension liability	28,603	10,038	38,641
Deferred inflows	(680)	(561)	(1,241)
Accrued vacation	1,123	(343)	780
Net cash provided by operating activities	\$ 374,326	\$ 313,626	\$ 687,952

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
June 30, 2019

<u>ASSETS</u>			
	Expendable Trust Funds	Non- Expendable Trust Funds	Total
CASH			
Checking	\$ 32,170	\$ 39,243	\$ 71,413
Savings and money markets	<u>55,521</u>	<u>-</u>	<u>55,521</u>
TOTAL CASH	<u>87,691</u>	<u>39,243</u>	<u>126,934</u>
INVESTMENTS			
Trust account	<u>176,353</u>	<u>123,879</u>	<u>300,232</u>
TOTAL ASSETS	<u>\$ 264,044</u>	<u>\$ 163,122</u>	<u>\$ 427,166</u>

<u>LIABILITIES AND NET POSITION</u>			
LIABILITIES			
Due to other funds	<u>\$ 17,073</u>	<u>\$ 992</u>	<u>\$ 18,065</u>
NET POSITION			
Reserved for trust funds	-	62,000	62,000
Unreserved	<u>246,971</u>	<u>100,130</u>	<u>347,101</u>
TOTAL NET POSITION	<u>246,971</u>	<u>162,130</u>	<u>409,101</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 264,044</u>	<u>\$ 163,122</u>	<u>\$ 427,166</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2019

	Expendable Trust Funds	Non- Expendable Trust Funds
ADDITIONS		
Interest income	\$ 5,000	\$ -
Dividend income	6,268	4,257
Net gain on investments	<u>15,438</u>	<u>10,150</u>
TOTAL ADDITIONS	<u>26,706</u>	<u>14,407</u>
DEDUCTIONS		
Administrative fees	1,743	1,161
Contracted services	38,053	-
Police expenditures	11,794	-
Beneficiaries	-	1,600
Other	<u>-</u>	<u>103</u>
TOTAL DEDUCTIONS	<u>51,590</u>	<u>2,864</u>
CHANGE IN NET POSITION	(24,884)	11,543
NET POSITION AT BEGINNING OF YEAR	<u>271,855</u>	<u>150,647</u>
NET POSITION AT END OF YEAR	<u>\$ 246,971</u>	<u>\$ 162,190</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

The City of Newport, Vermont, (herein the "City") operates under a Mayor, Board of Aldermen and City Manager form of government and provides the following services, as authorized by its charter: general, public safety (police, fire and rescue), public works, recreation and culture, health and welfare, water and sewer services.

The City, for financial statement purposes, includes all of the funds and account groups relevant to the operations of the City of Newport. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the City of Newport.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

All operations of the City are controlled by the Mayor and a four-member Board of Aldermen, elected in City-wide elections, and responsible for all of the City's activities. The financial statements include all of the City's operations controlled by the Mayor and Board of Aldermen. Based on criteria for determining the reporting entity (separate legal entity and fiscal or financial dependency on other governments), the City is considered to be an independent reporting entity and has no component units.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expense of a given program is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement, arbitrage rebates, and post-employment healthcare benefits, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the City receives cash.

The City reports the following major governmental funds:

- * The general fund is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

Amounts reported as program revenues include 1) charges to individuals and business for fees, rental, material, supplies, or services, provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Budgetary Data

Budgets are presented on the modified accrual basis of accounting for all governmental funds. Budgets are not adopted on a City level for the financial funds or the special revenue fund. All annual appropriations lapse at fiscal year-end with the exception of those indicated as a fund balance reserve. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- * During January of each year, the City manager submits to the Board a proposed operating budget for the next fiscal year commencing July 1st. This budget includes proposed expenditures and the means of financing them. Included also is a final budget for the current year ending June 30th.
- * Copies of the proposed budget are made available for public inspection and review by the City's patrons of the City. During February of each year a public hearing is held prior to City Meeting day to discuss the budget.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- * The budget is voted on by taxpayers at March's City Meeting.
- * Once adopted, the budget can be amended by subsequent Board action. The Board upon recommendation of the City Manager can approve reductions in appropriations, but increases in appropriations by fund require a public hearing prior to amending the budget. In accordance with Vermont State law, interim adjustments may be made by administrative transfer of money from one appropriation to another within any given fund.
- * Expenditures may not legally exceed budgeted appropriations at the fund level.

Encumbrance accounting is employed in the governmental funds. Encumbrances (e.g., purchase orders and contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., current portion of inter-fund loans) or "advances from/to other funds" (i.e., the non-current portion of inter-fund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Capital Assets

General capital assets should be capitalized and recorded when all of the following criteria are met:

- (1) The asset is tangible and complete.
- (2) The asset is used in the operation of the City's activities.
- (3) The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 - * \$1,000 value and two years of life for software, office equipment, maintenance equipment, and other equipment.
 - * \$2,000 value and two years of life for vehicles.
 - * \$5,000 value and two years of life for all capital improvements.
 - * \$10,000 and three years of life for infrastructure and infrastructure improvements
 - * All buildings and land as well as computer equipment must be reported regardless of value and useful life at date of acquisition

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pursuant to GASB Statement Number 34, the City of Newport is not required to retroactively report major general infrastructure assets. Effective July 1, 2004 the City recorded and depreciated infrastructure assets (e.g., roads, bridges, sidewalks and similar items).

All general capital assets must be recorded at either historical cost or estimated historical cost. Assets acquired through donation will be recorded at their estimated fair market value on the date of donation. In addition to purchase price or construction cost, costs of capitalization may include incidental costs, such as bond interest and issuance cost, insurance during transit, freight, duties, title search, title registration, installation, and breaking-in costs.

The straight line depreciation method will be used over the estimated useful life of each asset.

Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net assets.

Property Taxes

Property taxes are due and payable on or before November 15 and May 15 and become delinquent on May 16. The City prepares the bills and collects all taxes.

Government-Wide and Proprietary Fund Net Position

Government-wide and Proprietary Fund Net Position are divided into three components:

Net Investment in Capital Assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted – consist of net position that is restricted by the City's creditors, by enabling legislation, by grantors (both federal and state), and/or by contributors.

Unrestricted – all other net position reported in this category.

Governmental Fund Balances

Effective July 1, 2010, the City adopted the provisions of GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions.

In the governmental fund financial statements, fund balances are classified as follows:

Restricted – Amounts that can be spent only for specific purposes because of laws, regulations, or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by the Selectboard.

Assigned – Amounts that are designated by management for a particular purpose.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unassigned – All amounts not included in other classifications.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Allowance for Uncollectible Accounts

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

Operating Transfers

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Defining Operating Revenues and Expenses

The City of Newport, Vermont's proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses of the City of Newport, Vermont's water and sewer funds consists of charges for services (including connection fees) and the costs of providing those services, including depreciation and excluding interest cost. All other revenues and expenses are reported as non-operating.

NOTE 2 CASH

The cash received by the City is placed in the custody of the City Treasurer who is elected. The cash deposits in the City accounts at June 30, 2019 consisted of the following:

	<u>Bank Balance</u>	<u>Book Balance</u>
Insured - FDIC	\$ 825,326	\$ 825,861
Uninsured, Collateralized by U.S. Government Securities, Federal Agency Issued Mortgage Backed Securities and/or General Obligation Vermont Municipal Note and Bonds Held by the Bank's Trust Department with a Security Interest granted to the City.	2,105,499	1,814,536
Petty Cash	-	785
TOTAL	<u>\$ 2,930,825</u>	<u>\$ 2,641,182</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 CASH (continued)

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

NOTE 3 RECEIVABLES

Receivables on the fund financial statements at June 30, 2019 consist of the following:

	General Fund	Proprietary Funds	Total
Delinquent Taxes, net of \$257,520 reserves	\$ 50,768	\$ -	\$ 50,768
Penalty and Interest	37,748	-	37,748
Other Receivable	212,704	-	212,704
Water Rents - Billed	-	54,104	54,104
Sewer Rents - Billed	-	65,547	65,547
Sewer Derby Share	-	45	45
Sewer Contracted Works	-	561	561
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET RECEIVABLES	<u>\$ 301,220</u>	<u>\$ 120,257</u>	<u>\$ 421,477</u>

NOTE 4 UNEARNED REVENUE

Unearned revenue in the General Fund consists of the following at June 30, 2019:

Project D.A.R.E.	\$ 4,533
Reappraisal - Act 60	17,705
Bike Path Grant	<u>33,050</u>
	<u>\$ 55,288</u>

NOTE 5 ACCRUED VACATION/SICK/COMPTIME

It is the policy of the City of Newport to permit employees to accumulate earned but unused vacation with no limits. Employees are allowed to accumulate sick time as follows:

Employees covered under the Police Union Contract can accumulate 240 hours and are vested for 240 hours.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 ACCRUED VACATION/SICK/COMPTIME (continued)

Employees covered under the Public Works Union Contract can accumulate 240 hours, but are 100% vested for the first 15 days.

Employees with sick bank balances prior to the institution of the sick pay limitations above are vested in these banked amounts:

	<u>General</u>	<u>Water/Sewer</u>
Vacation	\$ 89,855	\$ 9,589
Comp time	4,157	1,393
Sick - Short-Term	<u>32,036</u>	<u>3,236</u>
	126,048	14,218
 Sick - Long-Term	 64,068	 -
Sick - Bank	<u>2,506</u>	<u>-</u>
	<u>\$ 192,622</u>	<u>\$ 14,218</u>

NOTE 6 SHORT TERM DEBT

The City had a tax anticipation line of credit with Passumpsic Savings Bank with an available balance of \$1,000,000 at a rate of 1.69% dated July 9, 2018 and due June 30, 2019. There was no amount drawn on the line of credit during the fiscal year. This line of credit was renewed subsequent to year end, see Note 19.

NOTE 7 NOTES AND BONDS PAYABLE

The following is a summary of changes in notes and bonds payable for the year ended June 30, 2019:

	Beginning Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2019</u>
<u>BUSINESS-TYPE FUNDS</u>				
<u>Sewer Fund:</u>				

Note payable to State of Vermont Revolving

Loan Fund RFI-079 at 0% interest 2%

admin fee. Annual principal and interest

installments of \$15,779, matures 6/30/2023.

\$ 74,243	\$ -	\$ 14,265	\$ 59,978
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City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2019</u>
Note payable to State of Vermont Revolving Loan Fund RFI-029 at 0% interest with a 2% admin. fee. Annual principal and interest install- ments of \$26,024, matures 1/24/24.	122,661	-	23,571	99,090
Note payable to State of Vermont Revolving Loan Fund RFI-075 at 0% interest with a 2% admin. fee with annual principal and admin. fee payments of \$243,832, matures 1/1/2029.	2,343,800	-	192,609	2,151,191
Note payable to State of Vermont Revolving Loan Fund RFI-150, at 0% interest with a 2% admin fee, with principal and fee payments of \$13,250, matures 7/1/2033.	169,221	-	9,865	159,356
Vermont Municipal Bond Bank issued 7/26/01, sewer portion equals \$700,000 with annual installments of \$30,000 plus interest at 4.83%, matures 12/1/25.	<u>220,000</u>	<u>-</u>	<u>30,000</u>	<u>190,000</u>
TOTAL SEWER FUND	<u>2,929,925</u>	<u>-</u>	<u>270,310</u>	<u>2,659,615</u>
<u>Water Fund:</u>				
Water System Bond issued 5/2/84; principal and interest at 5.0% due in semi-annual install- ments of \$20,925 payable to GMAC Commercial Mortgage Corp., maturing 5/2/24.	206,079	-	26,959	179,120
State of Vermont Revolving Loan Fund RF3-129 \$2,727,172 available at 1% interest and a 2% admin. fee, due in annual installments of \$155,398, matures 2/1/2031	1,652,654	-	105,818	1,546,836

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2019</u>
State of Vermont Revolving Loan Fund RF3-095 \$547,000 available, at 1% interest and 2% admin fee, due in annual installments of \$36,769, matures 7/1/2026.	258,093	-	29,025	229,068
TOTAL WATER FUND	<u>2,116,826</u>	-	<u>161,802</u>	<u>1,955,024</u>
TOTAL BUSINESS-TYPE FUNDS	<u>\$ 5,046,751</u>	<u>\$ -</u>	<u>\$ 432,112</u>	<u>\$ 4,614,639</u>

Anticipated maturities are as follows for the Business-Type Funds:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 451,485	119,041	\$ 570,526
2021	462,362	106,614	568,976
2022	473,551	93,986	567,537
2023	480,114	81,150	561,264
2024	445,941	67,960	513,901
2025-2029	1,954,663	182,213	2,136,876
2030-2034	<u>346,523</u>	<u>15,428</u>	<u>361,951</u>
TOTAL	<u>\$ 4,614,639</u>	<u>\$ 666,392</u>	<u>\$ 5,281,031</u>

	Beginning Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2019</u>
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Governmental Activities:

Vermont Municipal Bond Bank issued 7/1/10,
principal and interest at 2.22% due in annual
payments of \$35,000. Matures December 2020. \$ 105,000 \$ - \$ 35,000 \$ 70,000

Vermont Municipal Bond Bank issued July 14,
2011, Original Amount-\$500,000 with net
interest of 2.64% paid in semi annual paymts
Principal paymts of \$50,000 paid annually each
December 1st. Matures November 2021. 200,000 - 50,000 150,000

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2019</u>
Passumpsic Saving Bank Muni Note issued July 7, 2014 for \$369,916 at 2.46% for ten years pmts due 7/1 for \$42,166. Matures July 2024.	267,910	-	35,567	232,343
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford Explorer, principal and 1.86% interest payments of \$524 due monthly. Matures March 2023.	28,551	-	5,798	22,753
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford Taurus, principal and 1.86% interest payments of \$852 due monthly. Matures February 2020.	15,940	-	10,010	5,930
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford F-150, principal and 2.99% interest payments of \$416 due monthly. Matures November 2020.	10,860	-	4,392	6,468
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford Explorer, principal and 1.34% interest payments of \$716 due monthly. Matures September 2020.	20,846	-	8,658	12,188
Passumpsic Savings Bank- Promissory Note for financing of a 2018 Ford Explorer, principal and 2.59% interest payments of \$733 due monthly. Matures November 2021	<u>-</u>	<u>25,349</u>	<u>5,462</u>	<u>19,887</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 649,107</u>	<u>\$ 25,349</u>	<u>\$ 154,887</u>	<u>\$ 519,569</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 NOTES AND BONDS PAYABLE (continued)

Anticipated maturities are as follows for the Governmental Funds:

	Principal	Interest	Total
2020	\$ 155,277	\$ 13,436	\$ 168,713
2021	140,078	9,326	149,404
2022	96,328	5,935	102,263
2023	42,884	3,998	46,882
2024	38,204	3,012	41,216
2025-2029	<u>46,798</u>	<u>3,077</u>	<u>49,875</u>
 TOTAL	 <u>\$ 519,569</u>	 <u>\$ 38,784</u>	 <u>\$ 558,353</u>

NOTE 8 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated				
Land	\$ 417,405	\$ -	\$ -	\$ 417,405
Construction in progress	<u>88,618</u>	<u>-</u>	<u>-</u>	<u>88,618</u>
 Total capital assets, not being depreciated	 <u>506,023</u>	 <u>-</u>	 <u>-</u>	 <u>506,023</u>
Capital assets, being depreciated				
Land improvements	388,550	-	-	388,550
Buildings and improvements	3,717,626	96,048	-	3,813,674
Equipment	2,387,613	119,559	-	2,507,172
Vehicles	3,648,184	87,856	-	3,736,040
Infrastructure	<u>4,309,769</u>	<u>-</u>	<u>-</u>	<u>4,309,769</u>
 Total capital assets, being depreciated	 <u>14,451,742</u>	 <u>303,463</u>	 <u>-</u>	 <u>14,755,205</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 8 CAPITAL ASSETS (continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental activities cont'd:</u>				
Accumulated depreciation for				
Land improvements	(327,180)	(8,322)	-	(335,502)
Buildings and improvements	(1,442,422)	(98,554)	-	(1,540,976)
Equipment	(1,485,175)	(186,506)	-	(1,671,681)
Vehicles	(2,551,211)	(206,948)	-	(2,758,159)
Infrastructure	(1,943,299)	(170,961)	-	(2,114,260)
 Total accumulated depreciation	<u>(7,749,287)</u>	<u>(671,291)</u>	<u>-</u>	<u>(8,420,578)</u>
 Total capital assets, being depreciated, net	<u>6,702,455</u>	<u>(367,829)</u>	<u>-</u>	<u>6,334,627</u>
 Governmental activities, capital assets, net	<u>\$ 7,208,478</u>	<u>\$ (367,829)</u>	<u>\$ -</u>	<u>\$ 6,840,650</u>

Depreciation is allocated in the General Fund as follows:

Public Works	\$ 306,204
Public Safety	287,256
Recreation	77,030
General Government	<u>801</u>
 TOTAL	<u>\$ 671,291</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Business-type activities:</u>				
Water utility:				
Capital assets, not being depreciated				
Land	\$ 121,013	\$ -	\$ -	\$ 121,013
Construction in progress	<u>68,164</u>	<u>2,405</u>	<u>(31,015)</u>	<u>39,554</u>
 Total capital assets, not being depreciated	<u>189,177</u>	<u>2,405</u>	<u>(31,015)</u>	<u>160,567</u>
 Buildings				
Building improvements				
Equipment and vehicles	364,969	85,994	-	450,963
Water system and improvements	5,014,605	50,365	-	5,064,970
Water lines	773,757	-	-	773,757
Wells	<u>629,354</u>	<u>-</u>	<u>-</u>	<u>629,354</u>
 Total capital assets, being depreciated	<u>6,782,685</u>	<u>136,359</u>	<u>-</u>	<u>6,919,044</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 8 CAPITAL ASSETS (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Business-type activities cont'd:</u>				
Accumulated depreciation for				
Equipment and vehicles	(221,746)	(30,205)	-	(251,951)
Water system and improvements	(2,659,954)	(174,302)	-	(2,834,256)
Water lines	(393,284)	(19,341)	-	(412,625)
Wells	(349,352)	(23,517)	-	(372,869)
Total accumulated depreciation	<u>(3,624,336)</u>	<u>(247,365)</u>	<u>-</u>	<u>(3,871,701)</u>
Total capital assets, being depreciated, net	<u>3,158,349</u>	<u>(111,006)</u>	<u>-</u>	<u>3,047,343</u>
Water utility, capital assets, net	<u>3,347,526</u>	<u>(108,601)</u>	<u>(31,015)</u>	<u>3,207,910</u>
Sewer utility:				
Capital assets, not being depreciated				
Land	4,462	-	-	4,462
Construction in progress	<u>74,138</u>	<u>391,210</u>	<u>(116,944)</u>	<u>348,404</u>
Total capital assets, not being depreciated	<u>78,600</u>	<u>391,210</u>	<u>(116,944)</u>	<u>352,866</u>
Capital assets, being depreciated				
Buildings	338,898	2,747	-	341,645
Equipment and vehicles	1,064,384	85,995	-	1,150,379
Sewer system and improvements	13,016,072	116,944	-	13,133,016
Storm water separation	<u>1,019,610</u>	<u>-</u>	<u>-</u>	<u>1,019,610</u>
Total capital assets, being depreciated	<u>15,438,964</u>	<u>205,686</u>	<u>-</u>	<u>15,644,650</u>
Accumulated depreciation for				
Buildings	(232,611)	(8,484)	-	(241,095)
Equipment and vehicles	(794,851)	(67,223)	-	(862,074)
Sewer system and improvements	(8,838,121)	(454,250)	-	(9,292,371)
Storm water separation	<u>(599,002)</u>	<u>(25,490)</u>	<u>-</u>	<u>(624,492)</u>
Total accumulated depreciation	<u>(10,464,585)</u>	<u>(555,447)</u>	<u>-</u>	<u>(11,020,032)</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 8 CAPITAL ASSETS (continued)

<u>Business-type activities cont'd:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Total capital assets, being depreciated, net	<u>4,974,379</u>	<u>(349,761)</u>	<u>-</u>	<u>4,624,618</u>
Sewer utility, capital assets, net	<u>5,052,979</u>	<u>41,449</u>	<u>(116,944)</u>	<u>4,977,484</u>
Business-type activities, capital assets, net	<u>\$ 8,400,505</u>	<u>\$ (67,152)</u>	<u>\$ (147,959)</u>	<u>\$ 8,185,394</u>

NOTE 9 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES

Restricted fund balances at June 30, 2019 are as follows:

General Fund:

Restricted for Walmart Economic Development \$ 170,000

Committed fund balances at June 30, 2019 are as follows:

Committed for:

FY2020 Expenditures	\$ 375,000
Coventry Sinking Fund	87,123
Tennis Court Sinking Fund	23,812
Prouty Beach Improvements	34,894
Gardner Park Improvements	16,265
Fire Truck Grant Match	15,000
Dock Improvements	17,532
Street Repairs and Maintenance	60,152
Public Works Vehicles	42,143
Bridge Repair	6,357
Street Reconstruction	30,726
Police Tech Equipment	33,100
Dispatch Equipment	<u>47,695</u>
Total General Fund	<u>789,799</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES (continued)

Recreation Fund:	
Committed for use in the Recreation Fund	43,927
Committed for use in the Mooring Management Fund	<u>3,272</u>
 Total Recreation Fund	 <u>47,199</u>
 Capital Projects Fund:	
Committed for use in the Capital Projects Fund	<u>17</u>
 TOTAL COMMITTED FUND BALANCES	 <u>\$ 837,015</u>

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City of Newport, Vermont's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City of Newport, Vermont's policy to use the fund balance in the following order: (1) Committed, (2) Assigned, (3) Unassigned.

NOTE 10 INVESTMENTS

The trust accounts are carried at market value. The balances at June 30, 2019 are as follows:

	<u>Cost</u>	<u>Market Value</u>
East Main Street Cemetery Fund		
Equities	\$ 33,536	\$ 58,168
Fixed Income	<u>113,853</u>	<u>118,185</u>
Total	<u>147,389</u>	<u>176,353</u>
 Perley J. Niles Fund		
Equities	22,642	40,859
Fixed Income	<u>79,999</u>	<u>83,020</u>
Total	<u>102,641</u>	<u>123,879</u>
 TOTAL	 <u>\$ 250,030</u>	 <u>\$ 300,232</u>

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments are valued using quoted market prices (Level 1 inputs).

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 DEFERRED COMPENSATION PLAN

All full-time permanent employees with the City are eligible to participate in a 457 deferred compensation plan administered by Copeland, a member of Citigroup. Employees may defer up to \$15,000 (\$22,000 if 50 or older) per year. The City does not contribute to this plan but does absorb the costs of administering the plan.

NOTE 12 PENSION PLAN

Information Required Under GASB Statement No. 68

Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions requires employers participating in a cost-sharing, multiple-employer defined benefit pension plan to recognize their proportional share of total pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. The schedules below have been prepared to provide City of Newport, Vermont's proportional share of the overall amounts of the VMERS plan. City of Newport, Vermont's portion has been allocated based on City of Newport, Vermont's proportional share of employer contributions to the total contributions to VMERS during the fiscal year.

Reporting Date, Measurement Date, and Valuation Date

Net pension liabilities, deferred pension outflows of resources, deferred pension inflows of resources, and pension expense are all presented as of the City of Newport, Vermont's reporting date June 30, 2019 and for the City of Newport, Vermont's reporting period (the year ended June 30, 2019). These amounts are measured as of the measurement date and for the measurement period (the period between the prior and current measurement dates). GASB Statement No. 68 requires that the current measurement date be no earlier than the end of the employer's prior fiscal year. For the reporting date of City of Newport, Vermont, the State has chosen to use the end of the prior fiscal year (June 30, 2018) as the measurement date, and the year ended June 30, 2017 as the measurement period.

The total pension liability is determined by an actuarial valuation performed as of the measurement date, or by the use of update procedures to roll forward to the measurement date amounts from an actuarial valuation as of a date no more than 30 months and 1 day earlier than the employer's most recent fiscal year-end. The State has elected to apply update procedures to roll forward amounts from an actuarial valuation performed as of June 30, 2017, to the measurement date of June 30, 2018.

Schedule A – Employer Allocations as of June 30, 2017

Fiscal Year Ended June 30, 2017						
Employer Contributions	Employer Proportion	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.95% Disc Rate)	Net Pension Liability 1% Decrease (8.95% Disc Rate)
\$ 150,450	0.92125%	\$ 1,116,156	\$ 436,349	\$ 54,601	\$ 1,992,823	\$ 389,102

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

Schedule B – Employers' Allocation as of June 30, 2018

Fiscal Year Ended June 30, 2018						
Employer Contributions	Employer Proportion	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.50% Disc Rate)	Net Pension Liability 1% Decrease (8.50% Disc Rate)
\$ 170,342	0.97250%	\$ 1,368,088	\$ 460,672	\$ 40,519	\$ 2,317,235	\$ 596,171

Schedule C – Employers' Allocation of Pension Amounts as of June 30, 2018

Deferred Outflows of Resources							
Employer Proportion	Net Pension Liability	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportional Share of Contributions and Proportionate Share of Contributions	Total Deferred Outflows
0.97250%	\$ 1,368,088	\$ 118,833	\$ 151,499	\$ -	\$ 158,557	\$ 31,783	\$ 460,672

Deferred Inflows of Resources					
Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
\$ 21,876	\$ -	\$ -	\$ -	\$ 18,643	\$ 40,519

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

Pension Expense Recognized		
Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total
\$ 384,050	\$ (178)	\$ 383,872

Schedule D – Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2018

Fiscal Year Ending June 30,					
2019	2020	2021	2022	2023	Thereafter
\$257,553	\$ 95,922	\$ 25,902	\$ 40,774	\$ -	\$ -

Schedule E – Contributions History for Fiscal Years 2016-2018

FY 2018	FY 2017	FY 2016
\$170,342	\$150,450	\$146,742

The full report containing the schedules of all employers in the VMERS plan will be available on the State of Vermont Treasurer's website at:

<http://www.vermonttreasurer.gov/retirement/muni-financial-reports>

The schedule of employer allocations and schedule of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of the Vermont Municipal Employees' Retirement System (VMERS) or its participating employers. VMERS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance & Management website at:

<http://finance.vermont.gov/reports and publications/cafr>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

Plan Description

The Vermont Municipal Employees' Retirement System is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2018, the retirement system consisted of 402 participating employers.

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

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

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

Summary of System Provisions

Membership	Full time employees of participating municipalities. Municipality elects coverage under Groups A, B, C or D provisions.
Creditable service	Service as a member plus purchased service.
Average Final Compensation (AFC)	Group A – average annual compensation during highest 5 consecutive years. Groups B and C – average annual compensation during highest 3 consecutive years. Group D – average annual compensation during highest 2 consecutive years.
Service Retirement Allowance	
Eligibility	Group A – The earlier of age 65 with 5 years of service or age 55 with 35 years of service.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

	Group B – The earlier of age 62 with 5 years of service or age 55 with 30 years of service.
	Groups C and D – Age 55 with 5 years of service.
Amount	Group A – 1.4% of AFC x service
	Group B – 1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC
	Group C – 2.5% of AFC x service as a Group C member plus percentage earned as a Group A or B member x AFC
	Group D – 2.5% of AFC x service as a Group D member plus percentage earned as a Group A, B or C member x AFC
	Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The above amounts include the portion of the allowance provided by member contributions.
Early Retirement Allowance	
Eligibility	Age 55 with 5 years of service for Groups A and B; age 50 with 20 years of service for Group D.
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group A and B member, and payable without reduction to Group D members.
Vested Retirement Allowance	
Eligibility	5 years of service.
Amount	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

Disability Retirement Allowance

Eligibility	5 years of service and disability as determined by Retirement Board.
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Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.
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Death Benefit

Eligibility	Death after 5 years of service.
-------------	---------------------------------

Amount	For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as a date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.
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Optional Benefit and Death after Retirement

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

Refund of Contribution

Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

Post-Retirement Adjustments

Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in consumer price index but not more than 2% for Group A and 3% for Groups B, C and D.

Retirement Stipend

\$25 per month payable at the option of the Board of retirees.

Member Contributions

For Fiscal Year Ended	
June 30, 2018	Effective July 1, 2018
Group A – 2.5%	2.625%

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

	Group B – 4.875%	5.00%
	Group C – 10.00%	10.125%
	Group D – 11.35%	11.475%
Employer Contributions	Group A – 4.0%	4.125%
	Group B – 5.5%	5.625%
	Group C – 7.25%	7.375%
	Group D – 9.85%	9.975%

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7.50%, net of pension plan investment expenses, including inflation

Salary Increases: 5% per year

Mortality:

Death in Active Service:

Groups A, B, C: 98% of RP-2006 blended with 60% Blue Collar Employee, 40% Healthy Employee with generational improvement.

Group D: RP-2006 Blue Collar Annuitant Table with generation improvement.

Healthy Post-Retirement:

Groups A, B, C: 98% of RP-2014 blended with 60% Blue Collar Employee, 40% Healthy Employee with generational improvement.

Group D: 100% of RP-2014 Healthy Annuitant with generational improvement.

Disabled Post-Retirement:

All Groups- RP-2006 Disabled Mortality Table with generational improvement.

Spouse's Age: Females three years younger than males

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.15% per annum for Group A members and 1.30% per annum for Groups B, C, and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B and D who receive a disability benefit, and at age 55 for members of group C who receive a disability retirement benefit). The January 1, 2019 COLA is assumed to be at 1.30% for all groups.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

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

Actuarial Value of Assets: A smoothing method is used, under which the value of assets for actuarial purposes equals market values less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

Inflation: 2.5%

Long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018, is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected
		Real Rate of Return
US Equity	18.00%	6.10%
Non-US Equity	16.00%	7.45%
Global Equity	9.00%	6.74%
Fixed Income	26.00%	2.25%
Real Estate	8.00%	5.11%
Private Markets	15.00%	7.60%
Hedge Funds	8.00%	3.86%

Discount rate

The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 PENSION PLAN (continued)

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%) than the current rate:

1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
\$ 2,317,235	\$ 1,368,088	\$ 596,171

NOTE 13 PROPERTY TAXES

Property taxes are levied by August 15 and are due in full on May 15. All unpaid taxes become delinquent on May 16. Interest is assessed at 1% per month and an 8% penalty is assessed when the taxes become delinquent. The City bills and collects its own property taxes. City property tax revenues are recognized when levied. For the year ended June 30, 2019, the tax rate is as follows:

	Non- Residential	Residential
City	\$ 1.2839	\$ 1.2839
School	1.6065	1.4242
TOTAL	\$ 2.8904	\$ 2.7081

NOTE 14 INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund Interfund Receivable and Payable balances are as follows at June 30, 2019:

	Interfund Receivables	Interfund Payable
General Fund	\$ -	\$ 44,661
Capital Projects Fund	17	-
Other Governmental Funds	2,667	-
Sewer Fund	14,253	-
Water Fund	45,789	-
Expendable Trust Funds	-	17,073
Non-Expendable Trust Funds	-	992
Total Fund Financial Statement Balances	\$ 62,726	\$ 62,726

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 14 INTERFUND RECEIVABLE AND PAYABLE BALANCES (continued)

The City of Newport, Vermont generally maintains one cash account in the General Fund to pay expenditures and receive payments for efficiency. All interfund balances resulted from the time lag between the dates that (1) reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) repayments between funds are made.

NOTE 15 RISK MANAGEMENT

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

NOTE 16 DEFERRED LOAN – CDBG EXPENDABLE TRUST FUND

On August 28, 2008, the City obtained a grant in the amount of \$191,500. This money was used to provide a deferred loan with no interest to Newport Senior Housing Limited Partnership, the owner of the property. All of the funds were drawn down and disbursed in 2008. The entire amount of \$191,500 is due August 1, 2049.

On August 08, 2013, the City obtained a grant in the amount of \$590,000. This money was used to provide a deferred loan with no interest to Newport Family Housing Limited Partnership, the owner of the property. All of the funds were drawn down and disbursed in 2013. The entire amount of \$590,000 is due July 16, 2042.

NOTE 17 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures exceeded appropriations in the General Fund by \$479,418. This excess was covered by excess revenues over appropriations and by use of funds committed at June 30, 2019.

NOTE 18 PRIOR PERIOD ADJUSTMENT

Net position in the water fund has been restated to correct an understatement of revenue at June 30, 2018 in the amount of \$149,180. The adjustment was due to the City not previously recording an estimate for unbilled water revenues in previous fiscal year ends.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 18 PRIOR PERIOD ADJUSTMENT (continued)

Net position in the sewer fund has been restated to correct an understatement of revenue at June 30, 2018 in the amount of \$218,809. The adjustment was due to the City not previously recording an estimate for unbilled sewer revenues in previous fiscal year ends.

Net position in the general fund has been restated to correct an overstatement of compensated absences expense at June 30, 2018 in the amount of \$113,973.

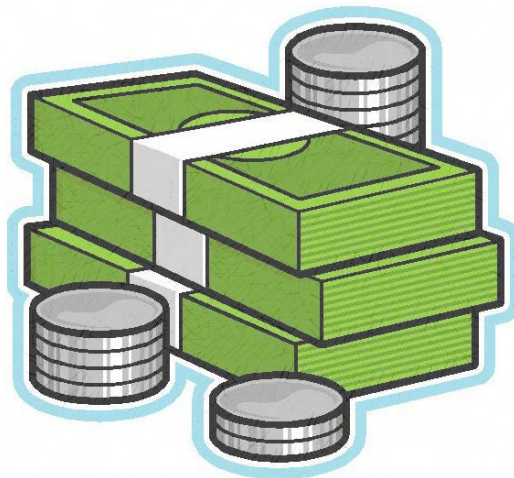
NOTE 19 SUBSEQUENT EVENTS

On July 8, 2019 the City signed a tax anticipation line of credit with Passumpsic Savings Bank for \$1,000,000 at the interest rate of 2.29%, due June 30, 2020.

In accordance with Accounting Standards, the City has evaluated subsequent events through October 2, 2019, which is the date these basic financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2019, have been incorporated into these basic financial statements herein.

2020 Appropriation Requests

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Goodrich Memorial Library	\$101,000	\$101,000	\$101,000	\$110,000
Orleans County Historical Society	1,150	1,250	1,350	1,400
Pope Frontier Animal Shelter	2,000	2,000	2,000	2,000
NEK Council on Aging	7,000	7,000	7,000	7,000
Orleans County Court Diversion	1,000	0	0	0
Rural Community Transportation	11,000	11,000	11,000	11,000
Umbrella, Inc.	8,500	8,500	8,500	8,500
NEK Learning Services	3,000	0	3000	3000
NEK Human Services	4,818	4,818	4,818	4,818
Orleans County Citizens Advocacy	2,000	2,000	2,000	2,000
VNA & Hospice	17,500	17,500	17,500	17,500
Orleans County Court Diversion	1000	0	0	0
Memphremagog Lodge #65	0	0	4500	0
Newport Community Promise	0	0	15,000	0
Total	\$159,968	\$155,068	\$177,668	\$167,218



Goodrich Memorial Library
202 Main Street, Newport, Vermont 05855
2019 Annual Report

The Goodrich Memorial Library is a private, not-for-profit, 501(c)(3) organization that serves as the public library for the City of Newport, the Town of Newport Center, and the Town of Coventry, supported in part by municipal funds from each community. The total population served is approximately 7,300. Other funding sources are donations, grants, dividends from endowments, fundraising efforts, and non-resident fees. The library is governed by a Board of Trustees.

The Goodrich Memorial Library's mission is to create a community fueled by imagination, information and connection.

.....
As always, we are busy librarians with busy schedules. While 2019 was moderately quiet overall, below you will find several important updates for the past year.

Our first full year with a new cloud-based Integrated Library System, which we affectionately call Verso, has passed successfully with few hiccups. While there have been some steep learning curves, this system has served us for the better – more user friendly, faster cataloging, and better reporting options. At the end of 2019 we were able to open up the Verso login function for a handful of patrons and are hoping, after a successful dry run, to extend this service to all patrons.

The circulation staff also took an idea inspired by the New England Library Association annual conference and ran with it. After months of hard work on their end our Youth Non-Fiction Section is no longer organized by Dewey Decimal Number, but instead by their standard subjects. Each major subject can be identified by color. We have received some excellent positive feedback from patrons who have loved the transition.

With the addition of new items to our collections, we found our shelves full and overwhelming. In an effort

to keep our collections relevant and unencumbered we underwent a major collection redevelopment throughout the library. This means some items were taken out of circulation. While we would ideally keep everything, it's unrealistic. Items that were "weeded" were donated to local little free libraries, others were added to our annual book sale. Despite the redevelopment, we increased our total holdings to 32,329 items.

With our famed restoration project 15 years in our past we are encountering many restoration projects as our building ages including, but not limited to, exterior brickwork, carpet maintenance, interior painting and furniture replacement. This will be an increased expense item for upcoming years as we tackle the hurdles of a well-used and aging building.

Annual programs such as Summer Reading, Vermont Humanities Council's First Wednesday Program, Mother's Day Tea, Book Club, and Preschool Story Time were held as usual. We continue to participate in community events where opportunity arises, such as Newport's Halloween Monster Mash and support local programs by providing affordable meeting space. Our fundraising efforts are multiple and ongoing, including a new Trivia Night in partnership with Chris Planetta and The Warehouse to benefit the library.

We would like to thank those of you who continue to support us with your patronage as well as with your donations, whether they are collection items or financial contributions. We could not continue to be an asset to this community without your support.

The Board of Trustees and Staff extend their appreciation to everyone who has helped make 2019 a successful year at the Goodrich Memorial Library.

Thank you for your continuing support,
Katherine Coburn, Library Director

Hours: Mon.-Fri. 10am-6pm, Sat. 10am-3pm

(802) 334-7902

goodrichlibrary.org

12:30 PM
01/27/20
Cash Basis

Goodrich Memorial Library, Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
4 · Contributed support	
4010 · Fundraising - Annual Giving	6,964.00
4011 · Fundraising - Booksale	1,459.00
4014 · Donations - Program	1,228.00
4015 · Donations - Unsolicited	6,579.81
4018 · Fundraising - Other	2,344.50
4023 · ILL Donations	170.00
4240 · Rotary Grant	175.00
4510 · Newport City Appropriation	101,000.00
4520 · Newport Town Appropriation	23,000.00
4530 · Coventry Appropriation	3,000.00
Total 4 · Contributed support	145,918.31
4025 · ILL Courier	682.50
5 · Earned revenues	
5210 · Nonresident Fees	1,205.00
5321 · Dividend/Interest Income	10,646.08
5480 · Water Sales	43.00
5490 · Fines, Copy Machine, & Fax Use	3,407.75
5491 · Replacement Income	408.39
Total 5 · Earned revenues	15,710.22
5320 · Unearned Income	
53201 · Transfers	15,600.00
5325 · Gage Charitable Trust	34,968.42
Total 5320 · Unearned Income	50,568.42
Total Income	212,879.45
Gross Profit	212,879.45
Expense	
7200 · Salaries & related expenses	
7201 · Salaries & Wages	108,434.27
7202 · Social Security	7,510.17
7203 · Medicare	1,756.40
7204 · Retirement	2,503.17
7205 · Health Insurance	6,292.16
7206 · Janitorial Services	14,285.12
Total 7200 · Salaries & related expenses	140,781.29
7500 · Other personnel expenses	
7510 · Unemployment	636.60
7515 · Workers Compensation	845.00
7520 · Accounting fees - Payroll/990	3,616.70
7530 · Directors & Officers Insurance	1,515.67
7540 · Membership & Dues	462.87
7545 · Training & Conferences	-143.73
Total 7500 · Other personnel expenses	6,933.11
8100 · Non-personnel expenses	
8110 · Supplies	
8111 · Supplies - Library	2,264.24
8112 · Supplies - Janitorial	636.61
Total 8110 · Supplies	2,900.85
8130 · Telephone & telecommunications	1,619.34
8140 · Postage - ILL	1,002.40
8150 · Postage - Other	360.00

12:30 PM
01/27/20
Cash Basis

Goodrich Memorial Library, Inc.
Profit & Loss
January through December 2019

	Jan - Dec 19
8160 · Equip rental & maintenance	
8161 · Copy Machine Lease	1,103.18
8162 · Equipment Maint. & Repair	677.50
8163 · Elevator Maint. & Repair	2,237.50
Total 8160 · Equip rental & maintenance	4,018.18
8180 · Books, subscriptions, reference	
8181 · Mandarin Software Contract	689.59
8182 · Books - General Collection	7,145.99
8183 · Periodicals-General Collection	1,049.93
8184 · Periodicals - Newspapers	1,101.19
8185 · Books - Children's Collection	628.06
8186 · Books - Youth Collection	571.63
8187 · Books - Teen Collection	490.41
8188 · Books - Reference	12.88
8189 · Books - Replacement/Rebinding	321.80
8190 · Books - Audio	448.99
8191 · Books - Audio Youth	266.89
8192 · Movies - DVD	185.49
8194 · One Click	1,200.00
8180 · Books, subscriptions, reference - Other	225.00
Total 8180 · Books, subscriptions, reference	14,337.85
Total 8100 · Non-personnel expenses	24,238.62
8200 · Building Occupancy expenses	
8210 · Lawn Care/Snow Removal	1,999.97
8211 · Rubbish Removal	495.00
8215 · Building Maint. & Repair	1,250.77
8216 · Security System	504.00
8220 · Utilities	
8221 · Fuel Oil	10,471.10
8222 · Electricity	3,918.70
Total 8220 · Utilities	14,389.80
8230 · Building Insurance	5,497.00
Total 8200 · Building Occupancy expenses	24,136.54
8500 · Misc expenses	
8570 · Advertising expenses	240.00
8571 · Fundraising expenses	26.00
8572 · Programs - General	844.43
8573 · Programs - Children	43.50
8574 · Technology	1,098.35
8577 · Coffee Expense	68.78
8578 · 1st Wednesday expense	1,929.99
8592 · Bank Charges	25.00
8500 · Misc expenses - Other	136.38
Total 8500 · Misc expenses	4,412.43
Total Expense	200,501.99
Net Ordinary Income	12,377.46
Net Income	12,377.46

	2018	2019	2020-2021	
	Actuals	YTD	Average	Proposed Budget
Income				
4-Contributed Support				
4010 - Fundraising - Annual Giving	\$6,965.00	\$5,604.00	\$6,284.50	\$10,000.00
4011 - Fundraising - Book Sale	\$1,012.00	\$1,436.00	\$1,224.00	\$2,000.00
4012 - Wine & Cheese				
4014 - Donations - Program	\$1,071.00	\$964.00	\$1,017.50	\$1,000.00
4015 - Donations - Unsolicited	\$24,861.87	\$6,396.46	\$15,629.17	\$2,000.00
4018 - Fundraising - Other	\$3,252.00	\$2,063.50	\$2,657.75	\$2,000.00
4023 - ILL Donations	\$373.00	\$170.00	\$271.50	\$250.00
4024 - 1st Wednesday	\$750.00	\$0.00	\$375.00	\$1,500.00
4240 - Rotary Grant	\$50.00	\$175.00	\$112.50	\$0.00
4510 - Newport City Appropriation	\$101,000.00	\$101,000.00	\$101,000.00	\$110,000.00
4520 - Newport Town Appropriation	\$23,000.00	\$23,000.00	\$23,000.00	\$25,000.00
4521 - Children's Program Income	\$0.00	\$0.00	\$0.00	\$100.00
4523 - Building Bright Futures Grant				
4530 - Coventry Appropriation	\$3,000.00	\$3,000.00	\$3,000.00	\$3,300.00
4539 - Google Grant				
4-Contributed Support - Other	\$1,429.10	\$0.00	\$714.55	\$0.00
Total 4 - Contributed Support	\$166,763.97	\$143,808.96	\$155,286.47	\$157,150.00
4025 - ILL Courier	\$390.00	\$682.50	\$536.25	\$0.00
5 - Earned Revenues				
5210 - Nonresident Fees	\$1,105.00	\$1,125.00	\$1,115.00	\$1,000.00
5215 - Genealogical Donations				
5321 - Dividend/Interest Income	\$10,399.36	\$9,236.56	\$9,817.96	\$9,000.00
5440 - Gift Store Sales				
5480 - Water Sales	\$66.00	\$42.00	\$54.00	\$30.00
5490 - Fines, Copy Machine & Fax Use	\$3,786.42	\$3,181.00	\$3,483.71	\$4,500.00
5491 - Replacement Income	\$395.10	\$246.81	\$320.96	\$400.00
Total 5 - Earned Revenues	\$15,751.88	\$13,831.37	\$14,791.63	\$14,930.00
5320 - Unearned Income				
53201 - Transfers	\$15,600.00	\$14,300.00	\$14,950.00	\$14,400.00
5325 - Gage Charitable Trust	\$35,083.16	\$34,968.42	\$35,025.79	\$35,000.00
5320 - Unearned Income - Other	\$0.00	\$0.00	\$0.00	(\$12,000.00)
Total 5320 - Unearned Income	\$50,683.16	\$49,268.42	\$49,975.79	\$37,400.00
Total Income	\$233,589.01	\$207,591.25	\$220,590.13	\$209,480.00
Expense				
6560 - Payroll Expenses				
7200 - Salaries & Related Expenses				
7201 - Salaries & Wages	\$119,817.06	\$100,105.48	\$109,961.27	\$112,018.27
7202 - Social Security	\$8,334.69	\$6,928.21	\$7,631.45	\$7,926.07
7203 - Medicare	\$1,949.24	\$1,620.31	\$1,784.78	\$1,853.68
7204 - Retirement	\$2,977.99	\$2,306.94	\$2,642.47	\$2,590.46
7205 - Health Insurance	\$4,549.63	\$5,792.16	\$5,170.90	\$0.00
7206 - Janitorial Services	\$15,085.68	\$13,103.52	\$14,094.60	\$15,821.62
Total 7200 - Salaries & Related Expenses	\$152,714.29	\$129,856.62	\$141,285.46	\$140,210.11
7500 - Other Personnel Expenses				
7510 - Unemployment	\$1,125.90	\$713.95	\$919.93	\$1,278.40
7515 - Workers Compensation	\$1,247.00	\$845.00	\$1,046.00	\$1,406.24
7520 - Accounting Fees - Payroll/990	\$2,559.48	\$3,616.70	\$3,088.09	\$4,000.00
7525 - Employee Dishonesty Insurance	\$0.00	\$0.00	\$0.00	\$0.00
7530 - Directors & Officers Insurance	\$1,430.67	\$1,515.67	\$1,473.17	\$1,525.00
7540 - Membership & Dues	\$198.97	\$337.89	\$268.43	\$250.00
7545 - Training & Conferences	\$403.57	-\$143.73	\$129.92	\$400.00
Total 7500 - Other Personnel Expenses	\$6,965.59	\$6,885.48	\$6,925.54	\$8,859.64
8100 - Non-Personnel Expenses				
8110 - Supplies				
8111 - Supplies - Library	\$2,639.91	\$2,092.83	\$2,366.37	\$2,500.00
8112 - Supplies - Janitorial	\$1,365.61	\$605.93	\$985.77	\$2,000.00
Total 8110 - Supplies	\$3,997.76	\$2,698.76	\$3,352.14	\$4,500.00
8130 - Telephone & Communications	\$1,831.65	\$1,484.00	\$1,657.83	\$1,700.00
8140 - Postage & Courier - ILL	\$935.00	\$927.40	\$931.20	\$1,000.00
8150 - Postage - Other	\$349.00	\$250.00	\$299.50	\$300.00
8160 - Equipment Rental & Maintenance				
8161 - Copy Machine Lease	\$1,338.28	\$933.46	\$1,135.87	\$1,018.32
8162 - Equipment Maint. & Repair	\$362.00	\$677.50	\$519.75	\$500.00
8163 - Elevator Maint. & Repair	\$12,716.12	\$1,825.00	\$7,270.56	\$3,000.00

8160 - Equipment - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total 8160 - Equip. Rental & Maintenance	\$14,416.40	\$3,435.96	\$8,926.18	\$4,518.32
8180 - Books, Subscriptions, Reference				
8181 - Verso Contract	\$669.50	\$689.59	\$679.55	\$700.00
8182 - Books - General Collection	\$9,952.12	\$6,461.16	\$8,206.64	\$7,500.00
8183 - Periodicals - General Collection	\$555.54	\$1,049.93	\$802.74	\$1,130.00
8184 - Periodicals - Newspapers	\$1,078.89	\$1,011.21	\$1,045.05	\$1,100.00
8185 - Books - Children's Collection	\$732.85	\$531.37	\$632.11	\$600.00
8186 - Books - Youth Collection	\$1,166.79	\$571.63	\$869.21	\$750.00
8187 - Books - Teen Collection	\$681.11	\$435.86	\$558.49	\$450.00
8188 - Books - Reference	\$0.00	\$12.88	\$6.44	\$100.00
8189 - Books - Replacement/Rebinding	\$186.98	\$246.94	\$216.96	\$225.00
8190 - Books - Audio	\$474.88	\$417.49	\$446.19	\$475.00
8191 - Books - Large Print	\$113.57	\$237.68	\$175.63	\$200.00
8192 - Movies - DVD		\$185.49	\$92.75	\$250.00
8180 - Passes		\$255.00	\$127.50	\$255.00
8194 - RB Digital	\$825.00	\$1,200.00	\$1,012.50	\$1,200.00
Total 8180 - Books, Subscriptions, Reference	\$16,437.23	\$13,306.23	\$14,871.73	\$14,935.00
Total 8100 - Non-Personnel Expenses	\$37,967.04	\$22,102.35	\$30,038.58	\$26,953.32
8200 - Building Occupancy Expenses				
8210 - Lawn Care/Snow Removal	\$2,100.74	\$1,869.98	\$1,985.36	\$2,000.00
8211 - Rubbish Removal	\$589.99	\$450.00	\$520.00	\$540.00
8215 - Building Maintenance & Repair	\$6,822.57	\$330.47	\$3,576.52	\$7,000.00
8220 - Utilities				
8221 - Fuel Oil	\$8,076.18	\$8,609.55	\$8,342.87	\$10,000.00
8222 - Electricity	\$4,265.53	\$3,577.06	\$3,921.30	\$3,600.00
Total 8220 - Utilities	\$12,341.71	\$12,186.61	\$12,264.16	\$13,600.00
8230 - Building Insurance	\$5,323.00	\$5,497.00	\$5,410.00	\$5,500.00
Total 8200 - Building Occupancy Expenses	\$27,178.01	\$20,334.06	\$23,756.04	\$28,640.00
8500 - Misc. Expenses				
8512 - Haunted Halloween				
8513 - Centennial Expenses	\$31.07	\$0.00	\$15.54	\$0.00
8570 - Advertising Expenses	\$528.88	\$240.00	\$384.44	\$240.00
8571 - Fundraising Expenses	\$226.00	\$0.00	\$113.00	\$100.00
8572 - Programs - General	\$1,076.40	\$748.92	\$912.66	\$750.00
8573 - Programs - Children	\$164.48	\$43.50	\$103.99	\$150.00
8574 - Technology	\$1,368.58	\$1,098.35	\$1,233.47	\$2,700.00
8577 - Coffee Expenses	\$22.56	\$58.80	\$40.68	\$40.00
8578 - 1st Wednesday Expense	\$1,650.00	\$1,779.99	\$1,715.00	\$0.00
Total 8584 - Bank Interest	\$267.49	\$0.00	\$133.75	\$150.00
8589 - Temporary Expense				
8592 - Bank Charges	\$50.00	\$25.00	\$37.50	\$0.00
8594 - Wine & Cheese				
8500 - Misc. Expenses - Other	\$1,172.92	\$136.38	\$654.65	\$686.93
Total 8500 - Misc. Expenses	\$6,558.38	\$4,130.94	\$5,344.66	\$4,816.93
Total Expense	\$231,383.31	\$183,309.45	\$207,350.26	\$209,480.00
Surplus/Deficit	\$2,205.70	\$24,281.80	(\$0.00)	\$0.00

	2018 Jan-Jun	2019 Jan-Jun	Jan-Jun 20	
	Actuals	Actuals	Average	Proposed Budget
Income				
4-Contributed Support				
4010 - Fundraising - Annual Giving	\$6,965.00	\$5,454.00	\$6,209.50	\$6,000.00
4011 - Fundraising - Book Sale	\$57.00	\$84.00	\$70.50	\$100.00
4012 - Wine & Cheese				
4014 - Donations - Program	\$704.00	\$599.00	\$651.50	\$650.00
4015 - Donations - Unsolicited	\$337.00	\$827.00	\$582.00	\$650.00
4018 - Fundraising - Other	\$1,429.00	\$1,030.00	\$1,229.50	\$1,300.00
4023 - ILL Donations	\$207.00	\$103.00	\$155.00	\$150.00
4024 - 1st Wednesday	\$0.00	\$0.00	\$0.00	\$0.00
4240 - Rotary Grant	\$25.00	\$110.00	\$67.50	\$0.00
4510 - Newport City Appropriation	\$0.00	\$0.00	\$0.00	\$0.00
4520 - Newport Town Appropriation	\$0.00	\$0.00	\$0.00	\$0.00
4521 - Children's Program Income	\$0.00	\$0.00	\$0.00	\$0.00
4523 - Building Bright Futures Grant				
4530 - Coventry Appropriation	\$0.00	\$0.00	\$0.00	\$0.00
4539 - Google Grant				
4-Contributed Support - Other	\$1,429.10	\$0.00	\$714.55	\$0.00
Total 4 - Contributed Support	\$11,153.10	\$8,207.00	\$9,680.05	\$8,850.00
4025 - ILL Courier	\$390.00	\$292.50	\$341.25	\$0.00
5 - Earned Revenues				
5210 - Nonresident Fees	\$425.00	\$405.00	\$415.00	\$405.00
5215 - Genealogical Donations				
5321 - Dividend/Interest Income	\$5,115.92	\$5,323.04	\$5,219.48	\$5,100.00
5440 - Gift Store Sales				
5480 - Water Sales	\$21.00	\$15.00	\$18.00	\$0.00
5490 - Fines, Copy Machine & Fax Use	\$1,851.87	\$1,588.80	\$1,720.34	\$1,725.00
5491 - Replacement Income	\$202.36	\$113.86	\$158.11	\$160.00
Total 5 - Earned Revenues	\$7,616.15	\$7,445.70	\$7,530.93	\$7,390.00
5320 - Unearned Income				
53201 - Transfers	\$7,800.00	\$7,800.00	\$7,800.00	\$9,000.00
5325 - Gage Charitable Trust	\$35,083.16	\$34,968.42	\$35,025.79	\$35,000.00
5320 - Unearned Income - Other	\$0.00	\$0.00	\$0.00	\$50,000.00
Total 5320 - Unearned Income	\$42,883.16	\$42,768.42	\$42,825.79	\$94,000.00
Total i	\$62,042.41	\$58,713.62	\$60,378.02	\$110,240.00
Expense				
6560 - Payroll Expenses	\$0.00	\$2,978.63	\$1,489.32	
7200 - Salaries & Related Expenses				
7201 - Salaries & Wages	\$62,169.18	\$50,754.17	\$56,461.68	\$57,081.70
7202 - Social Security	\$4,323.91	\$3,759.70	\$4,041.81	\$4,015.25
7203 - Medicare	\$1,011.26	\$879.29	\$945.28	\$939.05
7204 - Retirement	\$1,548.22	\$1,238.64	\$1,393.43	\$694.71
7205 - Health Insurance	\$1,672.80	\$3,172.16	\$2,422.48	\$0.00
7206 - Janitorial Services	\$7,571.52	\$7,690.31	\$7,630.92	\$7,680.40
Total 7200 - Salaries & Related Expenses	\$78,296.89	\$67,494.27	\$72,895.58	\$70,411.11
7500 - Other Personnel Expenses				
7510 - Unemployment	\$767.15	\$479.07	\$623.11	\$647.62
7515 - Workers Compensation	\$1,247.00	\$845.00	\$1,046.00	\$629.65
7520 - Accounting Fees - Payroll/990	\$1,280.74	\$2,288.75	\$1,784.75	\$2,000.00
7525 - Employee Dishonesty Insurance	\$0.00	\$0.00	\$0.00	\$0.00
7530 - Directors & Officers Insurance	\$1,430.67	\$1,515.67	\$1,473.17	\$1,525.00
7540 - Membership & Dues	\$145.00	\$222.94	\$183.97	\$250.00
7545 - Training & Conferences	\$403.57	-\$565.00	(\$80.72)	\$400.00
Total 7500 - Other Personnel Expenses	\$5,274.13	\$4,786.43	\$5,030.28	\$5,452.27
8100 - Non-Personnel Expenses				
8110 - Supplies				
8111 - Supplies - Library	\$1,657.84	\$851.08	\$1,254.46	\$1,000.00
8112 - Supplies - Janitorial	\$1,033.83	\$228.50	\$631.17	\$750.00
Total 8110 - Supplies	\$2,691.67	\$1,079.58	\$1,885.63	\$1,750.00
8130 - Telephone & Communications	\$807.45	\$673.72	\$740.59	\$840.00
8140 - Postage & Courier - ILL	\$530.00	\$543.40	\$536.70	\$390.00
8150 - Postage - Other	\$149.00	\$250.00	\$199.50	\$150.00
8160 - Equipment Rental & Maintenance				
8161 - Copy Machine Lease	\$409.12	\$509.16	\$459.14	\$509.16
8162 - Equipment Maint. & Repair	\$227.00	\$677.50	\$452.25	\$500.00
8163 - Elevator Maint. & Repair	\$11,891.12	\$1,000.00	\$6,445.56	\$1,250.00

8160 - Equipment - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total 8160 - Equip. Rental & Maintenance	\$12,527.24	\$2,186.66	\$7,356.95	\$2,259.16
8180 - Books, Subscriptions, Reference				
8181 - Verso Contract	\$0.00	\$0.00	\$0.00	\$0.00
8182 - Books - General Collection	\$5,451.75	\$2,995.38	\$4,223.57	\$5,000.00
8183 - Periodicals - General Collection	\$442.45	\$886.52	\$664.49	\$550.00
8184 - Periodicals - Newspapers	\$439.96	\$379.27	\$409.62	\$350.00
8185 - Books - Children's Collection	\$447.36	\$277.16	\$362.26	\$400.00
8186 - Books - Youth Collection	\$869.99	\$406.74	\$638.37	\$650.00
8187 - Books - Teen Collection	\$406.92	\$334.11	\$370.52	\$300.00
8188 - Books - Reference	\$0.00	\$12.88	\$6.44	\$100.00
8189 - Books - Replacement/Rebinding	\$57.33	\$71.48	\$64.41	\$150.00
8190 - Books - Audio	\$204.94	\$208.50	\$206.72	\$150.00
8191 - Books - Large Print	\$0.00	\$152.30	\$76.15	\$75.00
8192 - Movies - DVD	\$103.76	\$98.79	\$101.28	\$200.00
81** - Rotary Grant (Children's)				
8194 - RB Digital	\$825.00	\$0.00	\$412.50	\$0.00
Total 8180 - Books, Subscriptions, Reference	\$9,249.46	\$5,823.13	\$7,536.30	\$7,925.00
Total 8100 - Non-Personnel Expenses	\$25,954.82	\$10,556.49	\$18,255.66	\$13,314.16
8200 - Building Occupancy Expenses				
8210 - Lawn Care/Snow Removal	\$1,455.00	\$1,869.98	\$1,662.49	\$1,800.00
8211 - Rubbish Removal	\$270.00	\$180.00	\$225.00	\$270.00
8215 - Building Maintenance & Repair	\$3,462.10	\$154.23	\$1,808.17	\$1,500.00
8220 - Utilities				
8221 - Fuel Oil	\$5,949.74	\$7,887.60	\$6,918.67	\$8,000.00
8222 - Electricity	\$2,158.90	\$2,022.94	\$2,090.92	\$2,000.00
Total 8220 - Utilities	\$8,108.64	\$9,910.54	\$9,009.59	\$10,000.00
8230 - Building Insurance	\$5,401.00	\$5,497.00	\$5,449.00	\$5,500.00
Total 8200 - Building Occupancy Expenses	\$18,696.74	\$17,611.75	\$18,154.25	\$19,070.00
8500 - Misc. Expenses				
8512 - Haunted Halloween				
8513 - Centennial Expenses	\$31.07	\$0.00	\$15.54	\$0.00
8570 - Advertising Expenses	\$150.00	\$240.00	\$195.00	\$240.00
8571 - Fundraising Expenses	\$96.00	\$0.00	\$48.00	\$100.00
8572 - Programs - General	\$501.96	\$748.92	\$625.44	\$400.00
8573 - Programs - Children	\$23.32	\$43.50	\$33.41	\$50.00
8574 - Technology	\$0.00	\$759.35	\$379.68	\$1,000.00
8577 - Coffee Expenses	\$0.00	\$21.91	\$10.96	\$25.00
8578 - 1st Wednesday Expense	\$0.00	\$0.00	\$0.00	\$0.00
Total 8584 - Bank Interest	\$31.23	\$0.00	\$15.62	\$50.00
8589 - Temporary Expense				
8592 - Bank Charges	\$0.00	\$0.00	\$0.00	\$0.00
8594 - Wine & Cheese				
8500 - Misc. Expenses - Other	\$619.66	\$31.96	\$325.81	\$127.46
Total 8500 - Misc. Expenses	\$1,453.24	\$1,845.64	\$1,649.44	\$1,992.46
Total Expense	\$129,675.82	\$102,294.58	\$115,985.20	\$110,240.00
Surplus/Deficit	(\$67,633.41)	-\$43,580.96	\$0.00	\$0.00

Skilled Nursing
Occupational Therapy
Physical Therapy
Speech Therapy
Licensed Nurses Aides
Nutrition
Social Services



Hospice
Maternal Child Health
Special Services
Long Term Care
Personal Care Attendants
Homemakers

Phone: (802) 334-5213

Fax: (802) 334-8822

46 Lakemont Road Newport, Vermont 05855

Lyne B. Limoges, MSN, RN, Executive Director

Since 1969 - 50 years of providing help where you want it...at home.

SERVICE REPORT FY 2019 ORLEANS ESSEX V.N.A. and HOSPICE, INC.

Orleans Essex Visiting Nurse Association (VNA) and Hospice, Inc. provides professional quality home health services to the residents of the 24 communities in Orleans and northern Essex counties. We serve the elderly, homebound and chronically ill through the VNA and homemaker programs and the terminally ill through our Hospice program. Special programs include a variety of clinics available to the public. As the only not-for-profit agency serving the area, our services are available to anyone in need regardless of their ability to pay and all clients are charged the same fee for the same service. We are locally controlled by a volunteer Board of Directors representing the towns we serve. We adhere to strict regulations, which prohibit the practice of charging more to a client who can afford services to compensate for those who cannot. All revenue, by law, goes back into the Agency to provide, maintain, and improve services and programs.

SUMMARY OF SERVICES:

Total Agency Visits FY 2019	43,519
Total Visits FY 2019 – City of Newport	8,473

During Fiscal Year 2019, home based services were provided to 294 individuals in the City of Newport for a total of 8,473 multi-disciplinary visits. 107 residents received services through Agency-sponsored wellness programs.

Appropriation Request for 2020\$17,500.00

Members of your community are in need of services daily and they receive them from the dedicated staff of the Orleans Essex VNA and Hospice, seven days a week, 24-hours a day. The funds your community appropriates to our Agency allow us to continue providing much needed care to individuals without third party insurance and those unable to pay, and provide special programs open to all community members. The Orleans Essex VNA & Hospice is supported by donations, service fees, and the generosity of communities who realize that in order to continue providing high quality home health services to their family members, friends, and neighbors, appropriations are desperately needed.

Respectfully submitted,
Lyne B. Limoges, MSN, RN
Executive Director

Orleans-Essex VNA & Hospice, Inc.
STATEMENT OF INCOME AND EXPENSE
 (Extracted from the Audited Financial Statement)
 For the Year Ended June 30, 2019

	2019
OPERATING REVENUE	
Net Patient Service Revenue	\$ 5,373,313
Other Operating Revenues	<u>191,614</u>
Total Income from Operations	5,564,927
OPERATING EXPENSES	
Salaries & Benefits	3,433,646
Operating Expenses	1,488,443
Interest Expense	-
Depreciation and Amortization	<u>49,753</u>
Total Operating Expenses	<u>4,971,842</u>
OPERATING INCOME (LOSS)	593,085
OTHER REVENUE AND GAINS (LOSSES)	
Contributions and Fund Raising Income, net	16,144
Investment Income	47,214
Change in fair value of investment	27,859
Loss on Disposal of Assets	<u>-</u>
Total Other Revenue and Gains (Losses)	<u>91,217</u>
Gratn Proceeds for Capital Acquisition	-
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES AND INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	684,302
Net Assets, beginning of year	<u>3,455,429</u>
NET ASSETS, END OF YEAR	<u>\$ 4,139,731</u>

Audit Performed by BerryDunn

Orleans-Essex VNA & Hospice, Inc.
BALANCE SHEET
(Extracted from the Audited Financial Statement)
For the Years Ended June 30, 2019

	2019
ASSETS	
Cash	\$ 3,320,109
Accounts Receivable (Net of Allowance for Doubtful Accounts)	548,039
Other Current Assets	80,053
Assets Limited as to Use	545,137
Property, Plant, and Equipment (Net of Accumulated Depreciation)	<u>200,083</u>
Total Assets	<u>\$ 4,693,421</u>
LIABILITIES	
Accounts Payable	\$ 102,993
Accrued Payroll and Related Taxes	450,697
Deferred Revenue	<u>270,510</u>
Total Current Liabilities	824,200
NET ASSETS	
Unrestricted	<u>3,869,221</u>
Total Liabilities and Net Assets	<u>\$ 4,693,421</u>

Audit Performed by BerryDunn



Rural Community Transportation, Inc.

1677 Industrial Parkway • Lyndonville, Vermont 05851

Phone: (802)748-8170 • Fax: (802)748-5275 • <http://riderct.org>

"COMMUNITY IS OUR MIDDLE NAME"

December 26, 2019

Dear Newport City Voters,

Rural Community Transportation, Inc. (RCT) respectfully requests an appropriation in the amount of **\$11,000.00**. This is the same amount requested and appropriated last year.

RCT is a nonprofit 501(c)(3) corporation which provides public transportation services throughout Caledonia, Orleans, Essex and Lamoille Counties. In Fiscal Year 2019, RCT provided 19,595 trips to 327 residents of the City of Newport, travelling 349,730 miles at a total cost of \$317,629.00. We also provide Newport residents with fare-free bus service, Monday – Saturday, on RCT's Highlander route which connects Derby, Derby Line and Newport.

RCT operates with federal and state funding; however, our funding sources typically require 20% - 50% local match dollars. All town appropriations received are used to provide the required local match.

We hope you will be able to assist with this request and look forward to our continued service to the residents of Newport City.

Sincerely,

A handwritten signature in black ink, appearing to read "Nick D'Agostino", written over a horizontal line.

Nick D'Agostino
Executive Director



"Our Mission is to create and support relationships between community volunteers and individuals with intellectual and developmental disabilities so that all are heard, empowered and fully included in the community. We strive to engage all members in opportunities that enhance quality of life."

November 18, 2019

Dear Newport City Voters,

Orlean County Citizen Advocacy (OCCA) was founded in 1988 to promote friendships between individuals with developmental disabilities and community volunteers. Through one to one matches, OCCA helps our members build relationships where each person is respected, included, heard and empowered. Orleans County Citizen Advocacy supports enduring, positive connections that have enhanced our strong, vibrant diverse communities for over thirty years.

Since its inception, OCCA has initiated and supported over 100 matches without any federal or state funding. Our activities are funded through town appropriations, donations and small grants. All appropriations stay in Orleans County and directly impact and benefit our neighbors. We thank Newport City voters for your past support, and once again are asking for your support.

During the past year, we held events and activities in Orleans County that engaged our members in socialization and networking. These included art events, cooking lessons, an exercise/dance event, community dinner and seasonal crafts. Next year we plan to expand our reach through the county, offering workshops and activities for members and neighbors. Skill building, disability awareness, self-advocacy, and community inclusion will be our focus. We are experiencing an increase in applications throughout Orleans County, and currently have a growing list of new members who are in need of volunteers to become their friends, mentors and advocates. Alleviating loneliness and including people in their community is our goal.

Please support Orleans County Citizen Advocacy's town appropriation request of \$2,000 for 2020.

Best Wishes,

Rich Ossias Ann Stannard
Co-Chairs, OCCA Board of Directors

Orleans County Citizen Advocacy
Profit & Loss
October 2018 through September 2019

	Oct '18 - Sep 19
Income	
4000 . Direct Public Support	
4001 . Corporate Contributions	1,100.00
4002 . Individual Contributions	1,153.00
4003 . Town Appropriations	13,650.00
4020 . Grants	1,450.00
Total 4000 . Direct Public Support	17,363.00
4900 . Other Types of Income	
4901 . Interest Income	40.78
4900 . Other Types of Income - Other	2.41
Total 4900 . Other Types of Income	43.19
Total Income	17,406.19
Expense	
6000 . Board Expenses	
6001 . Direct BOD Expense	100.00
6000 . Board Expenses - Other	104.75
Total 6000 . Board Expenses	204.75
6010 . Contract Services	
6013 . Outside Contract Svcs	8,292.67
Total 6010 . Contract Services	8,292.67
6100 . Operations	
6101 . Advertising Expenses	563.72
6103 . Dues & Subscriptions	38.77
6105 . Insurance	2,370.00
6106 . Match Expense	1,212.16
6107 . Postage	205.59
6109 . SOS Registration Fees	20.00
6110 . Supplies	138.16
6111 . Telephone	211.99
Total 6100 . Operations	4,760.39
6200 . Other Types of Expenses	
6202 . Events Expense	336.71
Total 6200 . Other Types of Expenses	336.71
6300 . Travel and Meetings	
6301 . Conferences	613.74
Total 6300 . Travel and Meetings	613.74
Total Expense	14,208.26
Net Income	3,197.93



March 2020

For over 40 years, the Northeast Kingdom Council on Aging has been a valued and trusted resource for elder and disabled Vermonters to age in place. Our mission is to deliver the person-centered support necessary to sustain their independence and live well in their communities.

Our valuable services include a Helpline, Medicare counseling and Bootcamp, specially-trained staff who help people develop long-range planning as they age, exercise and mobility programs, family and caregiver support programs and grants, case management for those who need a bit more support with aging in place, as well as assistance in applying for fuel, food, and pharmacy programs.

Our nutrition programs partially fund meal sites and home delivered meals under the guidance of our registered dietitians. Working with RCT and Legal Aid, we provide solutions for the complex challenges people face while living in a rural community. In addition, our work is supplemented by 367 volunteers who serve as Senior Companions, Home Delivered Meals drivers, wellness program leaders, and home-based caregivers.

Our service area extends across the entire Northeast Kingdom. During this past year 369 residents of Newport City used the services of our organization to meet their needs. People called our Helpline for assistance with caregiving and programs such as 3SquaresVt, Medicaid and Medicare, fuel assistance, transportation, and many other topics. Our website www.nekcouncil.org provides information on many of our programs and services.

We sincerely thank the residents of Newport City for your continued support to make a difference in the lives of your residents who are often the most vulnerable. As a private non-profit, we are able to remain independent and put the focus on our clients who need unbiased assistance.

If you have a friend or family member who may benefit from our services, please contact us. We're just a phone call away at the Helpline: 800-642-5119.

In gratitude,

A handwritten signature in cursive script that reads "Meg Burmeister".

Meg Burmeister
Executive Director

The mission of the Northeast Kingdom Council on Aging is to "Help People Age with Independence and Dignity." Our goal is to enhance the ability of these Vermonters to live as independently as possible, actively participating in and contributing to their communities.

481 Summer St., Suite 101 • St. Johnsbury, VT 05819 • Phone (802) 748-5182 • Fax (802) 748-6622

NORTHEAST KINGDOM HUMAN SERVICES, INC. – NKHS (Requesting \$4818 in 2020)

181 Crawford Road – Derby, P. O. Box 724, Newport, VT 05855 ♦ 802-334-6744 or 800-696-4979

2225 Portland Street, P. O. Box 368, St. Johnsbury, VT 05819 ♦ 802-748-3181 or 800-649-0118

www.nkhs.org

Thank you, **City of Newport** voters, for your appropriation support last year. Annual appropriations are a vital funding source to support the provision of needed services for residents who cannot otherwise afford care.

Summary data for the past year:

Total number of individuals of all ages in our service area that utilized mental health crisis intervention, mental health, addiction, behavioral health, and/or intellectual/developmental disabilities support services in the past year:	3,855
Total number of individuals of all ages in the Northeast Kingdom that were supported by the Emergency Services Team 24 hours a day 7 days a week last year:	413
Number of individuals from the City of Newport who accessed supportive care at Northeast Kingdom Human Services, Inc.:	566
Employees provided community consultation, education, and outreach in community meetings, events, and trainings in Northeast Kingdom Human Services offices, area schools, and businesses; training examples include suicide prevention and awareness, trauma informed care, and parenting.	193 hours
This agency is proud of the dedicated professional employees who support community members in Caledonia, Essex, and Orleans counties in the Derby or St. Johnsbury offices, the satellite office in Hardwick, in homes, and in schools throughout the communities in the Northeast Kingdom.	500 total, 64 from the City of Newport
Free and/or uncollectable services provided for City of Newport individuals.	36,416.66

Good mental health is important for everyone. As a Designated Agency serving the Vermont's system of care, Northeast Kingdom Human Services, Inc. has a responsibility for assuring that a comprehensive range of services are available regardless of an individual's ability to pay. A sliding fee scale is available for those in financial need. Last year, the agency provided \$247,880.52 in free and/or uncollectable services for supports provided to individuals in our service area. Northeast Kingdom Human Services is asking the City of Newport voters to again consider helping neighbors, family members, and friends receive the supports they need to live a happy and fulfilling life and be an active and contributing member in your community through this 2020 appropriation request of \$4818. This amount is calculated on \$1.05 per person according to the 2010 Census or the amount voted last year.

Thank you so much for your support!

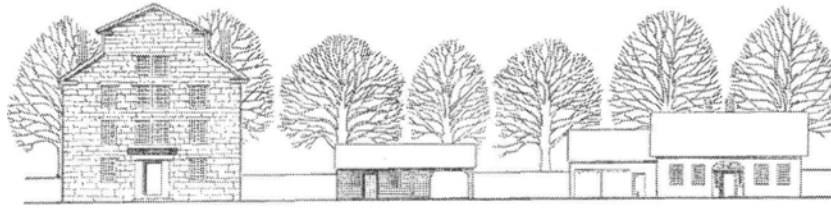
Respectfully submitted,
Tomasz Jankowski, DPT, MHA, MBA
President and CEO

www.nkhs.org



Northeast Kingdom Human Services, Inc.
STATEMENT OF ACTIVITIES - Pre Audit
For the Period Ending June 30, 2019
Year-to-Date

	Total Agency		
	Actual	Budget	Favorable (Unfavorable)
REVENUES:			
Client Fees, net	36,074,173	36,035,860	38,313
State grants -	0	0	
Grant-in-Aid	998,732	943,954	54,778
Agency of Human Services contract	538,490	811,808	(273,318)
Other state contracts/grants	664,367	829,575	(165,208)
Local revenue	80,438	86,275	(5,837)
Other revenue	184,492	21,609	162,883
TOTAL REVENUES	38,540,691	38,729,081	(188,390)
EXPENSES:			
Salaries	16,329,036	15,713,106	(615,930)
Fringe benefits	5,204,325	5,874,828	670,503
Other personnel costs	12,510,760	12,755,407	244,647
Program expenses	678,748	633,349	(45,399)
Operating expenses	911,160	1,190,210	279,050
Client/Staff transportation	1,193,014	1,170,265	(22,749)
Building expenses	962,429	1,012,559	50,130
Allocation of indirect costs-	0	0	
Administration	0	0	0
Maintenance	0	0	0
TOTAL EXPENSES	37,789,470	38,349,724	560,254
EXCESS (DEFICIT) FROM OPERATIONS	751,221	379,357	371,864
NON OPERATING REVENUES:			
Gain (loss) on sale of assets	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	751,221	379,357	371,864



Old Stone House Museum
Orleans County Historical Society
109 Old Stone House Rd.
Brownington, VT 05860

March, 2020

Dear Neighbors:

The mission of the Orleans County Historical Society is simple yet essential-to *preserve, educate, and inspire*. This mission is carried out each day by ensuring our heritage remains relevant to our community, and each year the Old Stone House Museum brings local history to life each for countless visitors; seniors, adults and children alike. We are proud to loyally serve our community with high-quality programming and events.

Since 1917, the Orleans County Historical Society has worked to preserve and share the rich history of our county and our region. From farming and agriculture to local family stories, the Museum is a rich repository of our own precious history. Our stunning neighborhood includes eight historic buildings, along with remarkable collections of furniture, paintings, clothing, tools, photographs, diaries, maps and letters that all illustrate aspects of our regional history. This year, we plan to celebrate the life and work of African American Alexander Twilight by marking his 225th birthday. The historical importance of his life and work-both locally and nationally-will be the focus for our 2020 season.

The Society continues to actively seek funding in order to maintain the aging infrastructure of historic buildings, as well as to sustain the growing list of community services that we offer to area residents such as educational programming for public schools, preservation of public records and genealogical research. Support from the community plays a vital role and helps keep our mission alive.

Thank you sincerely for your consideration and come visit us anytime!

Sincerely,

Molly Veysey, Executive Director

Orleans County Historical Society, Inc
Profit & Loss
January through December 2019

10:13 AM
01/13/2020
Accrual Basis

	Jan - Dec 19	Jan - Dec 18
Ordinary Income/Expense		
Income		
40000 ·Membership Dues	13,530.00	7,987.00
40100 ·Gifts, grants, appropriations	22,135.00	24,287.00
40200 ·Restricted Donations	6,839.29	34,708.25
40300 ·Unrestricted Donations	65,308.56	77,720.15
40500 ·Museum Admissions	8,867.10	7,117.75
40600 ·Program Income	20,817.34	21,813.50
40700 ·Events Income	9,396.43	19,221.40
40800 ·Archive Income	0.00	79.90
40900 ·Museum Shop	3,901.89	4,817.85
410000 ·Facilities Rental	7,319.44	3,458.81
41100 ·Other Operating Income	11.60	814.85
Total Income	158,126.65	202,026.46
50010 ·Cost of Goods Sold-Shop	1,267.03	933.97
Gross Profit	156,859.62	201,092.49
Expense		
60000 ·Payroll and Related Expenses	108,197.65	91,822.16
60200 ·Programs/Services	16,550.01	13,774.29
60250 ·Events Expense	6,413.55	5,208.28
60300 ·Supplies	3,433.89	3,204.45
60400 ·Buildings/Grounds	9,987.34	20,966.93
60500 ·Utilities	8,651.12	16,764.54
60600 ·Travel Expenses	710.80	346.65
60700 ·Postage & Shipping	2,625.25	1,062.15
60800 ·Advertising/Promotion	15,954.47	11,479.30
60900 ·Professional Expenses	17,100.71	8,769.89
61000 ·Professional Development	1,230.37	7.57
61100 ·Museum Expense	1,809.36	0.00
61300 ·Insurance	12,782.51	10,619.10
61400 ·Other Operating/G&A Expenses	5,634.60	4,758.31
61500 ·Interest Expense	7,976.48	12,910.39
Total Expense	219,058.11	201,694.01
Net Ordinary Income	-62,198.49	-601.52
Other Income/Expense		
Back Roads Reading - Net	4,210.85	2,945.77
Investment Income	89,568.24	-8,435.88
590 ·Other - Refunds/Reimbursements	1,254.55	3,617.86
Total Other Income	95,033.64	-1,872.25
599 ·Depreciation Expense	0.00	47,744.93
Net Other Income	95,033.64	-49,617.18
Net Income	32,835.15	-50,218.70

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Page 1 of 1



Dear City Of Newport

The Pope Memorial Frontier Animal Shelter, Inc. is requesting that you include the following request in your 2020 Town Warning.

Shall the voters of the city of Newport vote to appropriate the sum of \$2000 to assist the Pope Memorial Frontier Animal Shelter with its commitments to rescuing, providing care to and finding homes for unwanted pets.

Thank you very much for your consideration

Sincerely

Betsy Hampton, Treasurer
PMFAS Board Member
December 2019

4473 Barton-Orleans Road
Orleans, VT 05860

The Pope Memorial Frontier Animal Shelter ,Inc. has continued to rescue, provide healthcare and housing to and adopt into caring homes over 475 dogs and cats in 2019. In addition, 14 low cost cat spay/neuter clinics have been held serving residents of all the area towns.

Town appropriations are a very necessary part of the shelter's yearly survival and the monies are used to provide food, veterinarian services, medicines, utilities and maintenance. Thank you to all the townspeople who love and care for unwanted pets and who offer support to the shelter.



Since 1976, Umbrella has ensured that communities in Caledonia, Orleans and Essex counties have access to services that make for strong women, supported families and safe homes. Umbrella operates 4 multi-faceted, client-centered programs and plays a crucial role in decreasing the incidence and impact of domestic and sexual violence. Services offered include:

The Advocacy Program is an essential safety net for people affected by intimate partner violence and sexual abuse. The Advocacy Program meets the needs of victims in crisis while also offering preventive programming to local schools and youth groups with a focus on gender respect, consent and healthy relationships. In 2019, 569 individuals received direct advocacy, 27 adults and 26 children were sheltered for a total of 2,654 bed-nights, and 330 adults and 3,207 youth were reached at 150 prevention programming events.

Kingdom Child Care Connection (KCCC) is a community-based child care resource and referral center for Caledonia and southern Essex counties. KCCC is responsible for helping families find and pay for high-quality childcare services while also increasing the availability and quality of child development services through professional development opportunities and targeted programmatic supports. In 2019, 759 families were connected with the Child Care Financial Assistance Program.

The Family Room is a supervised visitation and monitored exchange center offering child-centered support for parents seeking to establish or rebuild relationships with their children. In 2019, the Family Room helped 101 children develop safe, healthy relationships with their non-residential parent. Additional services such as therapeutic visitation, parenting education and mediation can also be arranged in order to help families address their unique goals and needs.

Cornucopia is a culinary arts job-training program for women with barriers to employment. This 14-week program introduces women to the culinary arts through the preparation and packaging of Meals-on-Wheels for Newport area seniors. After completing the program women are assisted with securing employment with local businesses that fit their individual strengths and interests enabling them to achieve economic self-sufficiency. In 2019, Cornucopia empowered 12 women through hands-on culinary and hospitality training and produced over 30,615 nutritionally-balanced meals to homebound, Newport-area seniors and 2,380 meals at its weekly community meal site. At least 96 Newport City households received a total of 13,056 meals last year.

Given that some services are provided anonymously, it is difficult to provide each town with a precise number of people served by Umbrella. However, at least 208 households in Newport City were served by Umbrella in 2019 and the community as a whole benefited from prevention and outreach programs in schools, as well as training and consultation for human service and law enforcement professionals.

Community support is critical to sustain our programming and to discover innovative approaches to the work Umbrella does. We are deeply grateful for Newport City's support.

Respectfully,

Amanda Cochrane
Executive Director

Umbrella Inc. was incorporated in 1981 as a 501(c)(3) non-profit corporation whose mission is
nurturing communities of strong women, supported families and safe homes.
1216 Railroad Street, Suite C, St Johnsbury, VT 05819 | Phone (802) 748-1992 | Fax (802) 748-1405
EIN: 03-0268884

Miscellaneous Reports





Northeastern Vermont Development Association

To the Voters of Newport City:

Since 1950, the Northeastern Vermont Development Association (NVDA) has been the regional advocate for stronger communities and vibrant local economies. We are a combined regional planning and economic development organization serving the communities in the largest geographic region of the state – the beautiful Northeast Kingdom.

Annually, we request dues from our member communities. These funds are vital as they allow our team of professionals to provide direct assistance to the 50+ municipalities and scores of businesses in our region.

Local governance is increasingly complex and NVDA has steadily expanded our service offerings to help communities navigate new rules. Our services include, but are not limited to:

- Land use planning at the local and regional level – including town plans, zoning bylaws, and on-call technical assistance for local officials;
- Transportation studies, infrastructure inventories, and project planning;
- Digital mapping and GIS data services;
- Grant writing and administration for community and regional projects;
- Direct business support, referral services, and loans to employers in our region;
- Energy planning and water quality planning and implementation to help communities meet new and evolving statutory requirements;
- Local emergency planning and assistance during weather related events. NVDA has also provided assistance with flood hazard management;
- Economic development planning to grow and strengthen businesses in our communities; and
- Municipal education and training opportunities for local officials.

How is this relevant to Newport City? NVDA worked with the city on a Grants in Aid project. This helps the city to set best management practices to reduce stormwater related erosion of the city's roads. We assisted the city prepare a Municipal Planning Grant. NVDA provided businesses assistance. We worked with the city on several grants for various projects, including Gardner Park improvements, a Prouty Beach connector path, a downtown intersection improvement project, and a downtown electric vehicle charging station. We also aided the city to create a federally recognized Opportunity Zone, which provides tax incentives for investment in low-income Census Tracts.

NVDA's municipal dues remain at a very affordable \$0.75 per capita rate, with a maximum of \$3,500 and a minimum of \$250. We take great pride in providing cost-effective professional services to the communities and businesses of the Northeast Kingdom. We keep communities aware of new opportunities through our e- newsletter and social media. Contact us at tgonyaw@nvda.net to receive our e-newsletter and like us on Facebook.

Sincerely,
David Snedeker
Executive Director

Newport Ambulance Service



Newport Ambulance Service Inc, P.O. Box 911 Newport, Vermont 05855

City of Newport 2019 Report

Dear Citizens of Newport City

Newport Ambulance has significantly expanded in 2019 and currently covers 300.43 square miles in Orleans and Essex counties, compared to 78.8 square miles in 2017. Since expanding the service, the call volume has increased to 2948 calls compared to 2530 in 2018. In 2019 Newport Ambulance responded to 1,173 emergency calls in Newport City and transported 292 Newport City residents from North Country Hospital to receive care in other facilities. The service also responded to 120 mutual aid calls to outside service areas.

Newport Ambulance has been able to provide this service to the surrounding areas by increasing the staff with more fulltime EMT's/Paramedics and by acquiring more per diem employees. Currently the ambulance service has 3 crews providing perpetual service. This service presently has 5 ambulances that are stocked and available to respond, at the Advanced Life Support (ALS) level, at any time.

Newport Ambulance has recently purchased a building in Morgan and has started remodeling for a substation. This substation will help serve parts of Derby and several other towns such as Holland, Morgan, Charleston, and Brighton. This renovation should be completed by Mid-February 2020.

Newport Ambulance welcomes and encourages Newport City residents to stop in and visit one of our facilities located at 830 Union St, Newport or 8437 RTE 111, Morgan.

Newport Ambulance Service thanks you for your support and looks forward to serving you and your town.

Respectfully

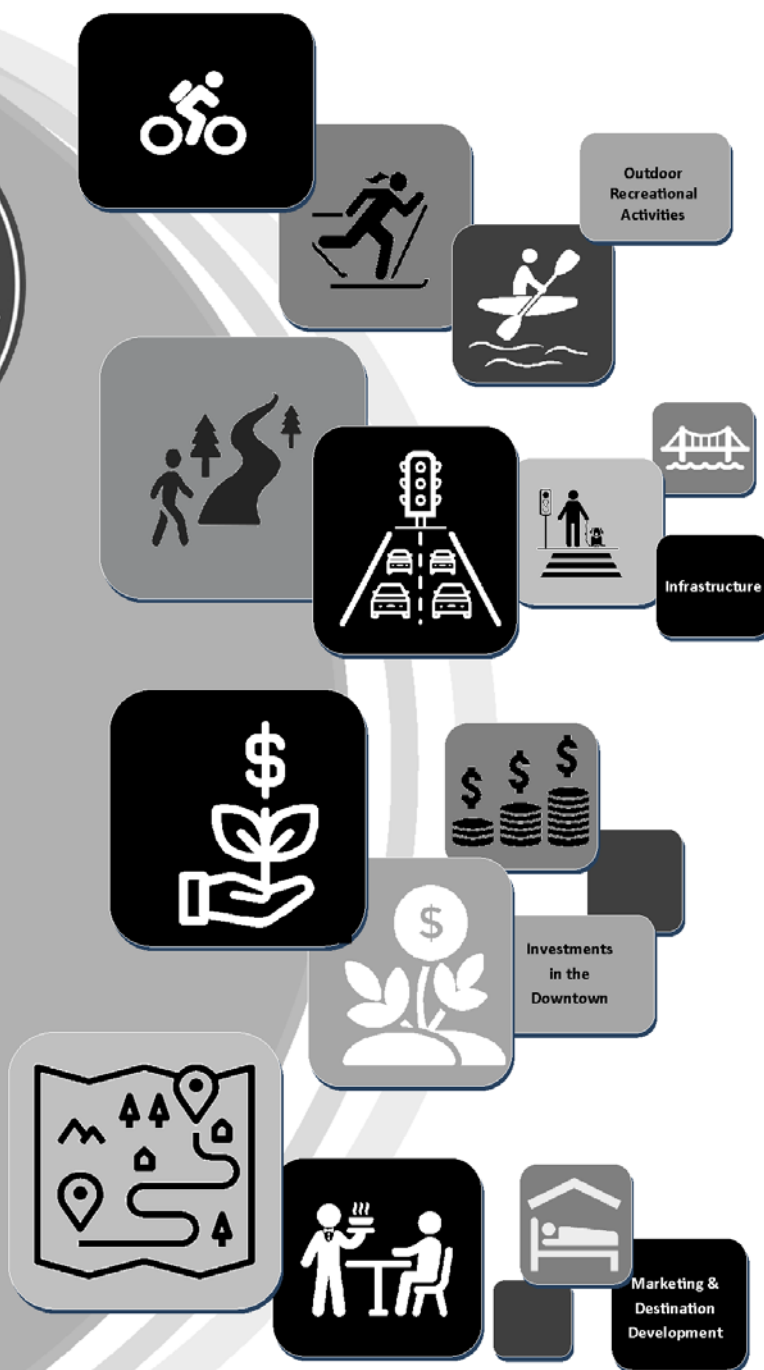
Jeff Johansen,

Chief Operations Officer

Newport Ambulance Inc



Building Newport's Outdoor Recreation Economy










Newport City Downtown Development Strategic Plan FY 2018—FY2020





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	Mission, Vision and Strategic Intent Statement	3
	A Brief Economic History of Newport	4
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	Building Blocks of Newport's Transformation Strategy	7
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NEWPORT CITY DOWNTOWN DEVELOPMENT

Downtown Newport City is the place where community and commerce meet. While community is the heart of Newport, business is its lifeblood — and developing the interests of both is necessary to create a healthy, livable community and a vibrant local economy that fulfills the needs of those who live, play and work in Newport.

VISION

Newport City Downtown Development's vision is for Newport to serve as the economic, social, recreational and cultural center for northeastern Vermont, with a thriving downtown that reflects a unique sense of place.

MISSION

Newport City Downtown Development (NCDD) is a 501(c)6 non-profit organization working with partners and volunteers to revitalize, preserve and promote historic downtown Newport as a strong and resilient economic hub, a livable and walkable community, and a vibrant residential, social, recreational and cultural center for residents and visitors to enjoy.

STRATEGIC INTENT

Investing in the people and the infrastructure of Newport is an evolving process. NCDD strives to make purposeful strategic investments that leverage Newport's natural assets and human capital, emerging opportunities, and other financial strategies to make a real difference for Newport's businesses, residents and visitors.

Successful community investment is a balance of art and analysis. NCDD has adopted a "building block" strategy to economic development. Each "block" is a foundation for the next step and every step is inclusive of community input, based on current data of market conditions, and flexible to adapt to emerging opportunities. This process ensures that funding acquired from partner organizations, as well as the organization's programmatic activities, all contribute to NCDD's guiding transformation strategy of building Newport's outdoor recreation economy. Developing this sector takes advantage of Newport's incredible natural assets and is a sustainable and scalable strategy that will be an economic engine to attract and support development in the downtown.





A BRIEF ECONOMIC HISTORY OF NEWPORT

Like many northern New England communities, Newport has struggled to re-define its economic strengths in the last several decades since the decline of the forestry-related industry. Lumber mills that dotted the shores of Lake Memphremagog closed, with the last mill along the lake shuttered in the 1980s, eliminating jobs and lumber-related businesses.



Other changes in land-use impacted Newport's economy. Once numerous family farms within City limits gradually were sold and divided into residential and business properties. Newport's railroad, an integral part of its logging history, carried commodities, and later passengers, between Boston and Montreal to and from downtown Newport several times a day. Newport prospered and hotels, stores and restaurants flourished.



By the 1960s the new interstate highway system replaced passenger rail service. The last passenger train left Newport in 1965 and, almost overnight, the reliable and ready-made consumer market for the downtown businesses was eliminated.

The interstate system created a standardized experience of travel— with same sized roads and uniform speed limits designed to optimize speed between destinations, relegating the secondary roads that went through towns to local traffic. This marked a shift in traveler/consumer behavior. The interstate was designed to bypass traffic of small towns, with exit signage standardized with the same color, lettering, size and information. With the exception of the words and mileage, for example, the sign to Newport looks the same as the one to Miami, Florida.



In addition to adapting uniform directional signage, Vermont was the first of four states to ban business billboards on the interstate with travel information signs distilled down to basic icons of food, rest, and gas. Prohibiting billboards along the interstate helped to reduce visual clutter but an unintended consequence was to erase any individuality of a town that might entice travelers to stop and visit. This was a fundamental change in traveler-consumer behavior.

These large-scale changes in industry, infrastructure, and land-use have combined to change Newport's economic environment and challenge traditional models of advertising and consumer behavior. The lack of replacement economies have eroded the vibrancy of our community with the loss of businesses, schools, housing and our youth, who move away in search of sustainable economic opportunities.

While there are challenges for its development, Newport has incredible existing assets that—with planning, key partnerships, and strategic investments in infrastructure, promotions, and destination development—can spur the local economy. What follows is Newport City Downtown Development's *FY2018-FY2020 Strategic Plan* to move Newport's economy forward.

BASIS OF STRATEGIC DIRECTION

Downtown Newport: Where Community Meets Commerce

While community is the heart of Newport commerce is its lifeblood. Downtown Newport is where community and commerce meet – developing the interests of both is necessary to create a vibrant local economy and healthy, livable community that fulfills the needs of those who live, play and work in Newport. While these interests are interdependent and reinforce each other, their activities and outcomes differ:



- Community development is the process of making the community a better place to live, work and play by improving its environment. This process occurs primarily in the public sector and is funded with public monies and some private investment.
- Economic development is the process of creating wealth, from which many community benefits are created as a secondary result. Successful businesses drive growth, draw in new people and interests to the area, create jobs and pay the taxes that finance services and investment in a community. This process happens in both the private sector and the public sector.

Community development is an important component to enhance the environment for business growth in a community. To drive that growth however, economic development is necessary for the successful, sustained operation of businesses. Economic development activities include creating new markets and tapping into existing ones, driving consumer traffic, leveraging investments etc. To expand current businesses and attract prospective employers, conditions for successful business operations must be created that include the existence of viable strong markets.

Throughout its 12-year history, the Downtown Development Organization has been largely focused on community development activities with many successful projects: downtown flower pots, new zoning regulations; an age-friendly advisory team with AARP to promote aging in place strategies; wayfinding signs; website and promotional platforms; All of these activities contribute toward creating a livable and functioning community. Alone, however, they will not drive Downtown Newport's economy forward.

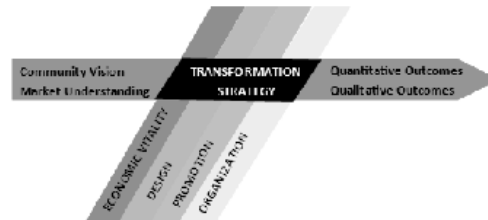
What has been lacking is a specific identifiable economic growth strategy that will create the demand to drive business growth. In Newport, the focus of economic development has been largely around attracting a major employer to the area such as manufacturers or large retailers. Newport City Downtown Development will complement this recruitment strategy by using an assets-based approach as the foundation for sustainable and scalable local economic development.



NEWPORT'S TRANSFORMATION STRATEGY

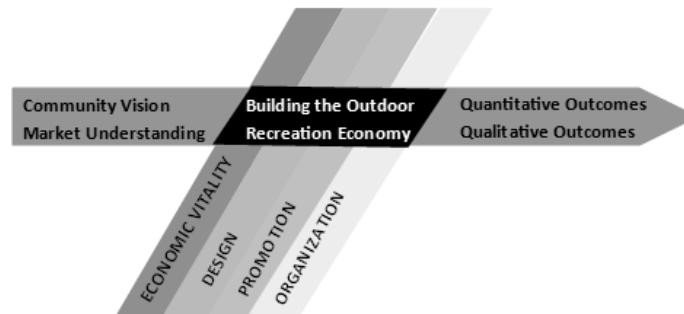


The Board of Newport City Downtown Development adopted a transformation strategy which articulates a focused, deliberate path to revitalizing the downtown and commercial district's economy. This transformation strategy is based on a solid understanding of local and regional market data and includes sustained community engagement and input. The transformation strategy informs the work of the four points of Main Street development: Economic Vitality, Design, Promotions, and Organization and informs investments, promotions and programmatic activities.



With the purchase of the Bluffside Farm by the Vermont Land Trust in 2015, and based on a series of community engagement meetings about potential activities on the Farm, in 2016 the Newport City Downtown Development Board of Directors adopted the transformation strategy of developing Newport's four-season outdoor recreation economy. This goal is based on the Board's strategic intentions:

- to create a sustainable and scalable economic engine that incorporates the values and authentic local culture of the northern Vermont lifestyle and the Vermont brand;
- to balance the need for development in Newport with a desire to preserve and conserve Newport's natural assets;
- to create new consumer markets for Newport that encourage business growth;
- to attract employers and families to Newport;
- to provide increased public access to Newport's magnificent international lake;
- to create opportunities that improve and support healthy lifestyle choices for both residents and visitors alike;



Recognizing that change does not happen overnight and that capacity, working capital and investments are limited, the Board has adopted a "building block" strategy where each "block" of activities and investments is a foundation for the next step and every step is inclusive of community input, based on current data of market conditions, and flexible to adapt to emerging opportunities. This focused approach drives all efforts in a coordinated direction, so that activities and investments are leveraged for their greatest impact and chance of success.

BUILDING BLOCKS OF NEWPORT'S TRANSFORMATION STRATEGY

Newport's economic history is helpful in informing the needed building blocks to achieve the transformation strategy of developing Newport's outdoor recreation economy. For example, Newport's magnificent Lake Memphremagog is an obvious focus of the outdoor recreational economy. However Newport's railroad history has left a legacy of railway tracks that gird the downtown and follow the contours of the lakefront, creating infrastructure access challenges between the downtown and lakefront.



Another key observation from Newport's history is the change in traveler-consumer behavior once the interstate system largely replaced passenger rail service in this area. Newport needs to develop a proactive marketing and promotions strategy to draw visitors into Newport—and it then must deliver on the experiences it is marketing.

Therefore, as the cover of this Strategic Plan indicates, there are four major building blocks to achieving Newport's Transformation Strategy of building an outdoor recreation economy:

- (1) Identifying Newport's Outdoor Recreational Assets;
- (2) Securing investments in the downtown to support this emerging economic sector;
- (3) Updating or building the infrastructure to support Newport's Outdoor Recreation Economy;
- (4) Engaging in Marketing and Destination Development activities to cultivate new markets for Newport and to assist in preparing businesses for their arrival;

Each of these building blocks requires planning and sequencing so that efforts and investments lay a solid foundation for the success of this economic sector. Beginning in FY 2018, the Board has set a three-year strategic plan using the building block approach.

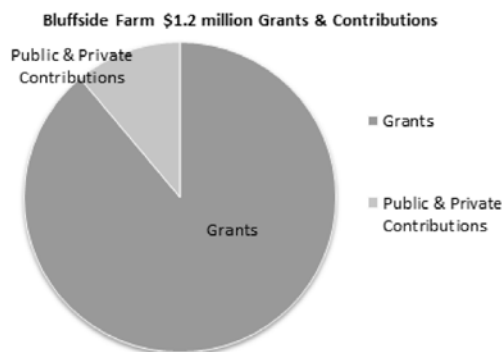
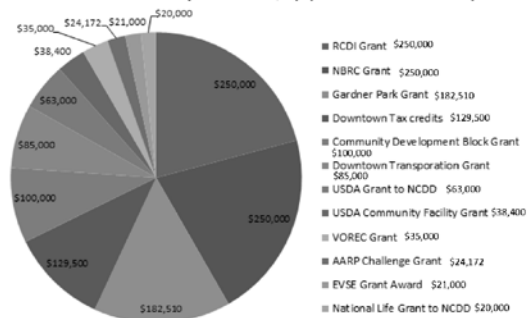
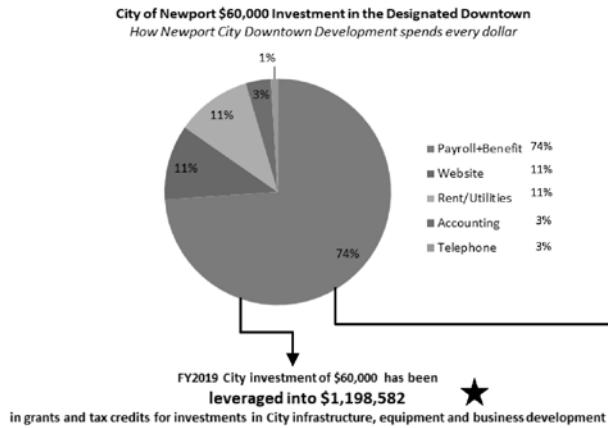
- FY2018—Focus on identifying Newport's Outdoor Recreational Assets, their needs, and their potential impact; perform market studies and feasibility studies on Newport's market area;
- FY2019—Secure investments in the downtown and begin infrastructure updates to create a safe and enjoyable environment for recreational consumer traffic that will be coming to Newport; create a marketing plan to begin targeting new consumer markets for Newport's outdoor recreational assets;
- FY2020—Begin Destination Development activities to prepare local businesses for the needs of new consumer markets;

A yearly work plan is devised with the goal of having Newport, the community, the businesses, and the infrastructure, prepared for the 2020 opening of the Bluffsides recreation trail. This trail is the key piece to creating a 7-mile water-front non-motorized recreational corridor from the Canadian border (and their high-use recreational trails) directly into downtown Newport.



FY2019 INVESTMENTS IN THE DOWNTOWN

Based on the award-winning *Downtown Waterfront and Main Street Master Plan* created in 2018, part of the work plan in 2019 was to secure investments for infrastructure updates to create a safer, more enjoyable environment for recreational consumer traffic that will be increasing in Newport as a result of the new trail connectors. Red stars on the map are for locations of infrastructure developments and blue stars indicate sponsorships for activities in the downtown. In FY2019, the City's investment of \$60,000 into NCDD has been leveraged into \$1,198,582 in grants for investments in City infrastructure, equipment and businesses to support Newport's emerging outdoor recreational economy. In addition, through the downtown designation, NCDD has assisted the Vermont Land Trust in raising over \$1.2 million to support development of the Bluffs Farm Trail Connector which links downtown Newport directly to the Canadian Border over a 7-mile non-motorized waterfront recreational corridor.





**Newport City Downtown Development
Board of Directors**

Conrad Bellavance, NCDD Chair
Fred's Energy

Daniel Pellerin, NCDD Director
Edward Jones

Richard Tetreault, NCDD Vice Chair
WSP USA

Steven Wright, NCDD Director
Jay Peak Resort

Laura Dolgin, NCDD Secretary/Treasurer
City of Newport

Jennifer Daigle, NCDD Director
Community National Bank

Staff

James Davis
Downtown Economic Development Specialist—Outdoor Recreation Economy

Contact

Newport City Downtown Development
194 Main Street Suite #304
Newport VT 05855

Tel: (802) 334-0599
Email: NewportDowntownDevelopment@gmail.com



2020 Census

Every ten years, the U.S. Constitution requires an enumeration of all persons in the United States, commonly referred to as The Census. For the next ten years, the numbers produced in this effort will help determine how more than \$675 billion will be distributed to states and localities annually through more than 65 federal programs. These programs include special education funding, school lunch programs, meals on wheels, fuel assistance, Medicare, housing rehabilitation, community economic development and revitalization block grants, early childhood education, cooperative extension offices, and more. This year, you will have the option of responding online, on the telephone, or with a traditional, short-form written response. Look for your invitation to respond in the mail or at your door. It is critical that *everyone* participate and that all household members be included. The 2020 Decennial Census begins in March. Make sure that *your* community counts!



Every town is an important part of the American story.

Make sure your town's story is told by responding to the 2020 Census—the count of everyone living in the United States. When you do, you'll also help your town get the most out of the American dream.

Responding Is Important for Your Community

Census responses provide data that can attract new businesses and the jobs that come with them. The data also informs where over \$675 billion in federal funding is spent each year in states and communities. That includes money for things like:

- > Medicare Part B
- > Special education
- > Supplemental Nutrition Assistance Program
- > Cooperative Extension Service
- > Substance Abuse Prevention and Treatment Block Grant
- > Water and waste disposal systems for rural communities

Responding Is Safe

Your personal information is kept confidential by law.

Responding Is Easy

To complete the census, answer a handful of questions online, by phone, or by mail. Choose the option that works best for you.

Every Person Counts

Whether it's funding in communities across your state or helping determine the number of seats your state will have in the U.S. House of Representatives—every count makes an equal impact.

For more information, visit:

2020CENSUS.GOV

D-OP-RU-EN-038

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your future
START HERE >

United States[®]
Census
2020



U.S. Department
of Veterans Affairs

White River Junction VA Medical Center
215 North Main Street
White River Junction, VT 05009
866-687-8387 (Toll Free)
802-295-9363 (Commercial)

In Reply Refer to: 405/00

December 23rd, 2019

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ - and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Respectfully;

Becky Rhoads, Au.D.
Associate Medical Center Director

VA New England Healthcare



YOUR BENEFITS. OUR COMMITMENT.

At VA New England Healthcare, our mission is to focus on all aspects of a Veteran's well being. That's why we offer a benefits package that covers the health, wellness, foundational and long-term needs of each and every Veteran who walks through our doors. Our services include:

Health:

Primary care, pharmacy, optometry and audiology, labs and imagery

Wellness:

Personal training, nutritional planning, and recreational programs

Foundation:

Vocational training, housing assistance, and small business start-up assistance

Long Term:

Residential care, home health, adult daycare and end-of-life programs

WHO'S ELIGIBLE?

If you served in the military and received an honorable discharge, you may qualify for VA Healthcare benefits. If you were in the Reserves or National Guard, you may also qualify if you were called to active duty (other than for training only) by a Federal order and completed the full period of your active duty.

"Every time I connect

with anybody from the VA, there is always a helpful, lending hand reaching out to me."

Vietnam Veteran, New Bedford

ENROLL NOW

You can enroll in the VA New England Healthcare System anytime—but don't wait. To enroll, complete VA Form 10-10EZ (Application for Health Benefits). The form may be obtained at any VA Healthcare facility, by calling 877-222-8387, or online at www.1010ez.med.va.gov/sec/vha/1010ez. If you have questions just call or stop by the nearest facility—we'll be glad to help. And once enrolled, you can access health care at any VA Healthcare facility in the country.

Specialized Services for Women:

- Preconception counseling
- Contraceptive services
- Maternity care
- Infertility treatment
- Mammography
- Breast exams
- Menopause management
- Pap smear/pelvic exams



Laura, OIF Veteran

DID YOU KNOW?



Stephen, Vietnam Veteran, and Dante, WWII Veteran

- There are NO annual fees, premiums or deductibles
- Co-pays, little to no cost
- More than 50 locations—we're New England's largest health care provider
- Great prescription benefits
- You are eligible to use VA Healthcare with your private insurance
- Having VA Healthcare will allow you to meet the Affordable Care Act requirements

1-844-VA-CARES (822-2737) www.newengland.va.gov/outreach

*Reginald, Desert Storm Veteran,
and Josephine, Kuwait Veteran*



VA **HEALTH CARE**

Defining **EXCELLENCE**
in the 21st Century



VA **HEALTH** **CARE**
Defining **EXCELLENCE**
in the 21st Century

**We've Created a
Healthcare System
Just for You.**



Lyndon with "Ice",
OIF Veterans

The VA operates New England's largest integrated health care system with eight Medical Centers and over 45 Community-Based Outpatient Clinics. What's more, VA is the only national health care system in the country. That means that if you get sick or need medication while traveling, you can simply go to the nearest VA facility and get the care you need.

1-844-VA-CARES (822-2737)
www.newengland.va.gov/outreach

Newport City Elementary School 2019 Annual Report and Proposed 2020-21 Budget



Newport City Elementary School Principals Report

Dear Newport City Taxpayers,

It has been my privilege to be the principal at Newport City Elementary School for the last four years. The collective work of everyone who works at NCES is positive, impactful, and powerful. We have developed a system of supports that works for our students.

As you can see from our enclosed budget, we have a fairly significant increase this year. From the perspective of a person who isn't working in education every day, it must seem as though schools keep getting more and more expensive for fewer children. Even from my perspective, and I've been working in schools for 30 years in a variety of roles, that is in fact true. School is getting more expensive.

As you may already know, our job in education is becoming increasingly difficult. The effects of drug addiction, trauma, and other societal issues are creating pressure on schools. The world is a different place than it was even ten years ago, and it's affecting our children. Our ability to educate children depends on our ability to provide for needs that our students have. We have an alarming number of students who are experiencing mental health crises, trauma (either in the past or ongoing), challenges with emotional regulation, and behavioral challenges.

At the same time, our community's resources are dwindling: the Department of Children and Families, Northeast Kingdom Human Services, and other area agencies are struggling to keep positions funded or filled. When we refer a student to receive outside services, we often are told it may be many months or even a year for that student to receive the help they may need immediately. Subsequently, this puts more pressure on schools to provide mental health supports and services for students because they won't get them anywhere else. There's a practical aspect to this: when we have students who are explosive or in crisis, no one learns. Nor is it the right, practical, or fiscally responsible decision to send every student who is explosive or in crisis to an alternative educational placement. Because of this, we have to have positions that were unheard of even ten years ago, like behavior specialists, behavior team assistants, school psychologists, home-to-school coordinators, two guidance counselors, resolution room manager, and a social-emotional learning coach to help mitigate these challenging situations and circumstances. All of this comes at a cost, but in our new reality, these are necessary costs that are required in order to allow students to access their education.

Based on the current scope and intensity of need, as a community, there are some things we should advocate for at the state level. Our current funding system doesn't give enough weight to students who are on an IEP or who live in poverty. There was a recent study done for the Agency of Education that verifies that both of those things should be given a greater weight. And not just poverty, but poverty that is pervasive. In order for our students to perform as well as a student who isn't living with any of the mitigating factors that our students have, they need more supports. Think about a student who is deemed homeless, is living in

poverty, may not have enough to eat, and has one or both parents who are struggling with addiction. Often this child doesn't come to school ready to learn. She may need food, clothes, and nurturing in order to be ready to access her education. That child's everyday reality is much different than a child who has a stable home environment where all of her basic needs are met. Because we have many more students who contend with many of the issues presented in the first scenario, our system has to be responsive to meet those needs. In no way am I trying to blame people who are currently experiencing a lot of challenges for our current budgeting issues. What I am saying is that because we have many more people who are experiencing these kinds of problems, the effects of that on our children can't be ignored. And these supports come at a cost.

Last year, we had a decrease in spending and a decrease in tax rate of about .03 cents. I'm sorry to say that this isn't the case this year. As a mother who raised six children on a single income, I have always had a mindset of being fiscally austere and I think I've carried that mindset with me into administering a school's budget. That being said, because we've worked really hard to develop a system that works to meet the needs of students, our *net* educational spending (overall spending minus increased revenue) is up 11.56%. Our equalized pupil count is down by 20.56 students. Those two things have created a perfect storm for an increase of 18.5% per equalized pupil. This is the number that you will see on your ballot when you are voting on the budget. All of those numbers are staggering. As a taxpayer myself, I want to know how that boils down to an impact on my tax bill. Our NCES impact on the tax bill for voters will be 0.0648 cents. For a \$100,000 home, this is an increase of \$64.80 for the year.

There are several reasons for our increases that are beyond our control:

*You may have heard about the new contracts that were recently settled through the negotiations process. Salaries and benefits, which included retroactive pay for years that there wasn't a settled budget, have increased \$432,080.76 from one year to another.

*With increased need across the SU, our portion of the special services assessment has increased \$209,796.00. Next year's projected special services assessment for our school will be \$658,188.00. Folded into this assessment are students who are at alternative educational placements, special education teachers, behavior specialists and assistants, and the neurodevelopmental team.

*Our equalized pupils are down and the common level of appraisal at the city is also down slightly. These both impact the tax rate negatively.

This past fall when I brought the first draft of the budget to the board, we were at nearly a 25% increase which would have resulted in a 0.15 cent increase to voters just from NCES. Obviously, we couldn't bring that budget forward. We have made cuts to mitigate some of this for taxpayers: cutting a math coach position, finance assistant position, 6 paraeducator positions, and several other smaller cuts (i.e. cutting \$15,000 the amount of books for the year for example). Currently, with our 0.648 increase, I believe this is as low as we can possibly go without directly impacting services and programming for our most vulnerable and neediest students.

As part of my preparation for presenting this budget to City Council and to the taxpayers, I looked at historical spending to see how what we are proposing to spend compares to prior years. In fact, in 2016 – 2017, the school's portion of the tax rate was almost 0.07 cents higher than what is currently being proposed. Our spending over the last several years that I have been at NCES has been significantly lower than that. This year has been an atypically difficult budgeting year. Here's that historical look, which includes the high school's and junior high's contribution to taxes:

- *2014: \$1.5286
- *2015: \$1.6077
- *2016: \$1.6127
- *2017: \$1.6232
- *2018: \$1.3528
- *2019: \$1.4242
- *2020: \$1.3992
- *2021: \$1.5522

Our school system continues to work hard to build strong working relationships with community stakeholders and to keep the line of communication open with everyone involved, including taxpayers. We will be holding an informational meeting for taxpayers before the actual vote to make sure that people in the community are well informed and have an opportunity to have any questions about the budget answered satisfactorily. I will have more detailed information about the approved budget available at that meeting for people to take a look at. Our informational meeting will be on Wednesday, February 26th at 6 pm in the NCES library. If you unable to attend the informational meeting, please feel free to contact me with your questions. I am happy to answer any of your questions or listen to any of your concerns.

Thank you for the opportunity to work with Newport City's children. It is truly a privilege and honor to make a positive difference every day.

Sincerely

Elaine Collins, Principal

NEWPORT CITY ELEMENTARY SCHOOL BUDGET

FY 2021 REVENUES

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
LOCAL REVENUES						
PreElementary Tuition - VT LEA (public)	\$0.00	(\$28,314.00)	\$0.00	(\$10,335.00)	(\$10,335.00)	#DIV/0!
Other Transp. Fees	(\$400.00)	(\$1,003.72)	(\$400.00)	(\$400.00)	\$0.00	0.00%
Investment Earnings - Interest	(\$10,000.00)	(\$18,187.72)	(\$15,000.00)	(\$20,000.00)	(\$5,000.00)	33.33%
Dividends	(\$200.00)	(\$765.85)	(\$200.00)	(\$750.00)	(\$550.00)	275.00%
Gain or Loss On Investment	\$0.00	(\$6,172.47)	\$0.00	\$0.00	\$0.00	#DIV/0!
Other Revenues - Rentals	(\$300.00)	(\$350.00)	(\$300.00)	(\$300.00)	\$0.00	0.00%
Other Revenues - Contributions	\$0.00	(\$2,191.00)	\$0.00	\$0.00	\$0.00	#DIV/0!
Refund of Prior Years Expenditure	\$0.00	(\$19,825.29)	\$0.00	\$0.00	\$0.00	#DIV/0!
Misc. Other Local Revenue	(\$1,000.01)	(\$1,808.95)	(\$1,000.00)	(\$1,500.00)	(\$500.00)	50.00%
ENCORE Bus Revenue	(\$7,399.00)	(\$4,476.73)	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL LOCAL REVENUES	(\$19,299.01)	(\$83,095.73)	(\$16,900.00)	(\$33,285.00)	(\$16,385.00)	96.95%
SUBGRANT REVENUES						
Medicaid Sub Grant	(\$116,145.09)	(\$103,013.92)	\$0.00	(\$16,000.00)	(\$16,000.00)	#DIV/0!
Title IIA NCSU Funds	\$0.00	(\$752.83)	\$0.00	\$0.00	\$0.00	#DIV/0!
Subgrants for Schoolwide Programs	(\$242,169.07)	(\$275,729.87)	(\$253,764.39)	(\$430,116.50)	(\$176,352.11)	69.49%
Other Subgrants	\$0.00	(\$1,400.60)	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL SUBGRANT REVENUES	(\$358,314.16)	(\$380,897.22)	(\$253,764.39)	(\$446,116.50)	(\$192,352.11)	75.80%
STATE REVENUES						
Education Spending Grant	(\$4,780,910.34)	(\$4,739,947.00)	(\$4,794,928.57)	(\$5,349,277.51)	(\$554,348.94)	11.56%
Education Spending Grant Adjustment	\$40,963.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
State Aid for Transportation	(\$50,344.00)	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Ed. Reimbursements - Intensive	(\$395,589.00)	(\$324,823.00)	(\$341,745.09)	(\$353,733.83)	(\$11,988.74)	3.51%
SpEd Reimbursements - PY	\$0.00	\$3,493.20	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL STATE REVENUES	(\$5,185,880.34)	(\$5,061,276.80)	(\$5,136,673.66)	(\$5,703,011.34)	(\$566,337.68)	11.03%
TOTAL REVENUES	(\$5,563,493.51)	(\$5,525,269.75)	(\$5,407,338.05)	(\$6,182,412.84)	(\$775,074.79)	14.33%

FY 2021 EXPENDITURE BUDGET

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
DIRECT INSTRUCTION						
Salary - Elementary Teachers	\$1,327,340.67	\$1,269,340.12	\$1,176,920.00	\$1,419,187.77	\$242,267.77	20.58%
Salary - Pre K Teacher	\$95,900.00	\$94,510.00	\$94,510.00	\$103,670.00	\$9,160.00	9.69%
Salary - Elementary Para	\$11,000.00	\$55,136.14	\$69,885.28	\$53,798.93	(\$16,086.35)	-23.02%
Salary - Pre K Para	\$37,953.01	\$29,505.17	\$11,810.88	\$26,154.38	\$14,343.49	121.44%
Salary - Bus Monitor	\$0.00	\$14,407.99	\$0.00	\$0.00	\$0.00	#DIV/0!
Substitutes Pay - Elementary	\$30,800.00	\$104,657.14	\$30,800.00	\$30,800.00	\$0.00	0.00%
Substitutes Pay - Pre K	\$1,100.00	\$10,934.79	\$1,100.00	\$1,100.00	\$0.00	0.00%
VDOL HEALTH CONTRIBUTION	\$0.00	\$816.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Health Ins - Elementary	\$299,055.00	\$275,866.74	\$253,435.03	\$395,762.00	\$142,326.97	56.16%
Health Ins - Pre K	\$16,897.00	\$17,594.70	\$22,027.36	\$27,500.50	\$5,473.14	24.85%
HEALTH INSURANCE	\$0.00	\$692.66	\$0.00	\$0.00	\$0.00	#DIV/0!
HEALTH INSURANCE HRA	\$69,300.00	\$71,127.55	\$84,350.00	\$99,900.00	\$15,550.00	18.44%
HEALTH INSURANCE HRA	\$5,175.00	\$0.00	\$4,200.00	\$6,500.00	\$2,300.00	54.76%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 ADOPTED BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
FICA - Elementary	\$104,739.26	\$105,231.68	\$97,736.80	\$115,039.68	\$17,302.88	17.70%
FICA - Pre K	\$10,323.91	\$9,978.48	\$8,133.55	\$10,015.71	\$1,882.17	23.14%
FICA	\$0.00	\$1,075.07	\$0.00	\$0.00	\$0.00	#DIV/0!
Life Insurance - Elementary	\$1,153.81	\$1,128.11	\$1,245.22	\$1,253.94	\$8.72	0.70%
Life Insurance - Pre K	\$139.32	\$99.55	\$165.44	\$139.32	(\$26.12)	-15.79%
VSTRS OPEB	\$10,650.50	\$10,200.00	\$7,848.00	\$7,848.00	\$0.00	0.00%
VSTRS OPEB - PREK	\$1,253.00	\$0.00	\$1,253.00	\$1,253.00	\$0.00	0.00%
MUNICIPAL RETIREMENT	\$618.75	\$1,373.94	\$5,316.19	\$3,026.19	(\$2,290.00)	-43.08%
MUNICIPAL RETIREMENT	\$2,134.86	\$1,036.77	\$664.36	\$1,471.18	\$806.82	121.44%
MUNICIPAL RETIREMENT	\$0.00	\$662.47	\$0.00	\$0.00	\$0.00	#DIV/0!
Workers Comp	\$9,769.89	\$10,433.33	\$10,043.21	\$11,888.15	\$1,844.94	18.37%
Workers Comp - Pre K	\$977.13	\$583.42	\$851.75	\$1,030.65	\$178.90	21.00%
Unemployment - Elementary	\$466.40	\$338.52	\$492.80	\$528.00	\$35.20	7.14%
Unemployment - Pre K	\$70.40	\$33.60	\$88.00	\$61.60	(\$26.40)	-30.00%
Tuition - Elementary	\$20,000.00	\$14,349.80	\$20,000.00	\$20,000.00	\$0.00	0.00%
Tuition - Pre K	\$3,600.00	\$1,697.00	\$3,600.00	\$3,600.00	\$0.00	0.00%
Dental Ins - Elementary	\$9,479.58	\$9,010.94	\$8,110.08	\$10,371.84	\$2,261.76	27.89%
Dental Ins - Pre K	\$1,063.12	\$725.76	\$725.76	\$917.76	\$192.00	26.46%
DENTAL INSURANCE	\$0.00	\$99.79	\$0.00	\$0.00	\$0.00	#DIV/0!
Long Term Disability - Elementary	\$4,148.86	\$3,745.10	\$3,865.10	\$4,566.26	\$701.16	18.14%
Long Term Disability - Pre K	\$414.94	\$315.87	\$329.59	\$402.46	\$72.86	22.11%
LONG TERM DISABILITY	\$0.00	\$31.60	\$0.00	\$0.00	\$0.00	#DIV/0!
Purchased Tutoring Services	\$3,000.00	\$63,409.29	\$24,000.00	\$24,000.00	\$0.00	0.00%
Purchased & Technical Services Pre K	\$660.00	\$0.00	\$660.00	\$660.00	\$0.00	0.00%
Contract Services-Medicaid	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Contracted Services from SU	\$16,880.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
REPAIR SERVICES	\$700.00	\$329.00	\$700.00	\$700.00	\$0.00	0.00%
Rentals/Lease	\$15,000.00	\$12,188.64	\$15,000.00	\$15,000.00	\$0.00	0.00%
Other Purchased Services-Elementary	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Field Trips - Elementary	\$3,000.00	\$754.00	\$3,000.00	\$10,500.00	\$7,500.00	250.00%
TUITION	\$0.00	\$0.00	\$87,500.00	\$46,500.00	(\$41,000.00)	-46.86%
TUITION -PREK	\$3,000.00	\$46,760.84	\$10,068.00	\$17,225.00	\$7,157.00	71.09%
TUITION - PreK (private)	\$18,000.00	\$7,078.60	\$23,492.00	\$68,900.00	\$45,408.00	193.29%
Travel - Elementary	\$500.00	\$2,503.56	\$500.00	\$500.00	\$0.00	0.00%
Supplies - Elementary	\$13,000.00	\$15,272.58	\$13,000.00	\$16,000.00	\$3,000.00	23.08%
Supplies - Pre K	\$1,000.00	\$512.90	\$1,000.00	\$1,000.00	\$0.00	0.00%
Music Supplies	\$750.00	\$1,222.99	\$750.00	\$750.00	\$0.00	0.00%
Art Supplies	\$1,500.00	\$1,754.41	\$1,500.00	\$1,500.00	\$0.00	0.00%
PE Supplies	\$0.00	\$201.24	\$0.00	\$0.00	\$0.00	#DIV/0!
Supplies-Dairy Grant	\$0.00	\$1,146.19	\$0.00	\$0.00	\$0.00	#DIV/0!
Testing Supplies	\$600.00	\$192.80	\$600.00	\$600.00	\$0.00	0.00%
Copier Supplies	\$6,500.00	\$5,209.99	\$6,500.00	\$6,500.00	\$0.00	0.00%
Books\Periodicals - Elementary	\$23,000.00	\$23,691.46	\$23,000.00	\$10,000.00	(\$13,000.00)	-56.52%
Books\Periodicals - Pre K	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Computer Software - Elementary	\$150.00	\$2,705.12	\$150.00	\$150.00	\$0.00	0.00%
Computer Software - Pre K	\$700.00	\$705.00	\$700.00	\$700.00	\$0.00	0.00%
Equipment - Elementary	\$6,800.00	\$2,322.82	\$8,800.00	\$8,800.00	\$0.00	0.00%
Equipment - Pre K	\$1,000.00	\$331.34	\$1,000.00	\$1,000.00	\$0.00	0.00%
Music Equipment	\$2,000.00	\$540.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
P.E. Equipment	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
Furniture & Fixtures	\$3,000.00	\$2,754.36	\$3,000.00	\$6,000.00	\$3,000.00	100.00%
FURNITURE & FIXTURES PREK	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Dues\Fees - Elementary	\$6,200.00	\$11,052.60	\$6,200.00	\$6,200.00	\$0.00	0.00%
Dues\Fees - Pre K	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL DIRECT INSTRUCTION	\$2,204,264.41	\$2,323,429.53	\$2,154,427.41	\$2,604,772.32	\$450,344.91	20.90%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
SCHOOLWIDE PROGRAMS						
Salary - Schoolwide Teacher	\$170,260.00	\$123,498.31	\$122,310.00	\$240,290.00	\$117,980.00	96.46%
Salary-Schoolwide Pre-K Teacher	\$0.00	\$50,730.00	\$50,730.00	\$55,310.00	\$4,580.00	9.03%
Health Ins - Schoolwide	\$22,135.00	\$23,946.48	\$22,153.68	\$28,755.00	\$6,601.32	29.80%
Health Insurance-SWP PreK	\$0.00	\$6,351.78	\$5,876.32	\$7,415.00	\$1,538.68	26.18%
HEALTH INSURANCE HRA	\$4,725.00	\$3,678.71	\$6,300.00	\$8,400.00	\$2,100.00	33.33%
HRA-PreK SWP	\$0.00	\$0.00	\$2,100.00	\$2,100.00	\$0.00	0.00%
FICA - Schoolwide	\$13,024.89	\$9,036.54	\$9,356.72	\$18,382.19	\$9,025.47	96.46%
FICA-SWP PreK	\$0.00	\$3,788.15	\$3,880.85	\$4,231.22	\$350.37	9.03%
Life Insurance - Schoolwide	\$130.62	\$86.50	\$130.62	\$174.16	\$43.54	33.33%
Life Insurance- Schoolwide PreK	\$0.00	\$0.00	\$0.00	\$43.54	\$43.54	#DIV/0!
VSTRS OPEB	\$23,747.81	\$27,458.53	\$24,225.60	\$56,607.40	\$32,381.80	133.67%
Workers Comp - Schoolwide	\$1,242.90	\$1,397.70	\$1,401.62	\$2,394.36	\$992.74	70.83%
Unemployment - Schoolwide	\$52.80	\$33.60	\$52.80	\$88.00	\$35.20	66.67%
Tuition - Schoolwide	\$3,000.00	\$4,630.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Dental Ins - Schoolwide	\$872.25	\$725.76	\$768.00	\$1,067.52	\$299.52	39.00%
Dental Ins-SWP PreK	\$0.00	\$341.76	\$341.76	\$341.76	\$0.00	0.00%
Long Term Disability - Schoolwide	\$527.81	\$294.65	\$379.16	\$744.90	\$365.74	96.46%
Long Term Disability-SWP PreK	\$0.00	\$155.35	\$157.26	\$171.46	\$14.20	9.03%
Purchased & Technical Services Schoolwid	\$0.00	\$1,400.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Travel - Schoolwide	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Supplies - Schoolwide	\$350.00	\$16,501.69	\$0.00	\$0.00	\$0.00	#DIV/0!
Books\Periodicals - Schoolwide	\$1,500.00	\$2,475.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Dues\Fees - Schoolwide	\$500.00	\$398.00	\$500.00	\$500.00	\$0.00	0.00%
TOTAL SCHOOLWIDE PROGRAMS	\$242,169.08	\$276,928.51	\$253,764.39	\$430,116.50	\$176,352.11	69.49%
TITLE IIA TEACHER QUALITY						
Salary - Title IIA Teacher Quality	\$0.00	\$448.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Health Ins - Title IIA Teacher Quality	\$0.00	\$34.26	\$0.00	\$0.00	\$0.00	#DIV/0!
FICA - Title IIA Teacher Quality	\$0.00	\$52.92	\$0.00	\$0.00	\$0.00	#DIV/0!
Purchased & Technical Services Title IIA	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL TITLE IIA TEACHER QUALITY	\$0.00	\$1,435.18	\$0.00	\$0.00	\$0.00	#DIV/0!
ENCORE PROGRAM						
Services Purchased From NCSU	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$0.00	0.00%
TOTAL ENCORE PROGRAM	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$0.00	0.00%
HOME/SCHOOL COORDINATOR						
Guidance Salary-Medicaid	\$32,616.00	\$0.00	\$41,000.00	\$0.00	(\$41,000.00)	-100.00%
H/S Coordinator - Medicaid	\$42,080.64	\$43,107.53	\$42,759.36	\$44,044.56	\$1,285.20	3.01%
Health Ins - Medicaid	\$22,135.00	\$16,596.42	\$32,554.72	\$20,538.00	(\$12,016.72)	-36.91%
HEALTH INSURANCE HRA	\$4,725.00	\$997.75	\$8,800.00	\$4,600.00	(\$4,200.00)	-47.73%
FICA - Medicaid	\$5,714.29	\$2,983.97	\$6,407.59	\$3,369.41	(\$3,038.18)	-47.42%
Life Insurance - Medicaid	\$87.08	\$43.25	\$69.66	\$26.12	(\$43.54)	-62.50%
VSTRS OPEB	\$1,002.40	\$0.00	\$1,002.40	\$1,002.40	\$0.00	0.00%
Municipal Retirement - Medicaid	\$2,367.04	\$2,424.82	\$2,405.21	\$2,477.51	\$72.29	3.01%
Workers Comp - Medicaid	\$545.29	\$345.38	\$644.24	\$321.53	(\$322.72)	-50.09%
Unemployment - Medicaid	\$35.20	\$11.20	\$35.20	\$17.60	(\$17.60)	-50.00%
Tuition - Medicaid	\$2,800.00	\$395.00	\$2,800.00	\$2,800.00	\$0.00	0.00%
Dental Insurance - Medicaid	\$685.60	\$383.94	\$768.00	\$384.00	(\$384.00)	-50.00%
LONG TERM DISABILITY	\$231.56	\$127.88	\$259.65	\$136.54	(\$123.12)	-47.42%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
SERVICES PURCHASED FROM SU - Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Travel	\$120.00	\$91.60	\$120.00	\$120.00	\$0.00	0.00%
Travel - Medicaid	\$0.00	\$36.52	\$0.00	\$0.00	\$0.00	#DIV/0!
Supplies	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Supplies - Medicaid	\$0.00	\$1,558.93	\$0.00	\$0.00	\$0.00	#DIV/0!
BOOKS/PERIODICALS	\$100.00	\$17.84	\$100.00	\$100.00	\$0.00	0.00%
EQUIPMENT - Medicaid	\$0.00	\$11,000.00	\$0.00	\$0.00	\$0.00	#DIV/0!
DUES/FEES- Medicaid	\$600.00	\$250.00	\$600.00	\$600.00	\$0.00	0.00%
TOTAL HOME/SCHOOL COORDINATOR	\$116,145.10	\$80,372.03	\$140,626.04	\$80,837.66	(\$59,788.38)	-42.52%
GUIDANCE						
Salary - Teacher	\$65,630.00	\$65,630.00	\$65,630.00	\$100,890.00	\$35,260.00	53.73%
Salary - Para	\$21,548.41	\$29,262.21	\$25,045.88	\$26,362.50	\$1,316.63	5.26%
Health Ins	\$22,135.00	\$22,948.20	\$22,153.68	\$41,878.00	\$19,724.32	89.03%
HEALTH INSURANCE HRA	\$5,175.00	\$7,264.98	\$6,700.00	\$10,900.00	\$4,200.00	62.69%
FICA	\$6,669.15	\$6,879.82	\$6,936.70	\$9,734.82	\$2,798.11	40.34%
Life Insurance	\$69.66	\$69.20	\$69.66	\$113.20	\$43.54	62.50%
MUNICIPAL RETIREMENT	\$1,212.10	\$1,646.01	\$1,408.83	\$1,482.89	\$74.06	5.26%
Workers Comp	\$636.40	\$700.07	\$714.44	\$1,009.66	\$295.22	41.32%
Unemployment	\$35.20	\$22.40	\$35.20	\$52.80	\$17.60	50.00%
Tuition	\$1,800.00	\$1,403.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
Dental Ins	\$701.05	\$725.70	\$725.76	\$1,067.52	\$341.76	47.09%
Long Term Disability	\$270.25	\$225.60	\$281.10	\$696.76	\$415.66	147.87%
Services Provided By NCSU	\$0.00	\$43,517.61	\$0.00	\$0.00	\$0.00	#DIV/0!
Travel	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
Supplies	\$500.00	\$533.16	\$500.00	\$500.00	\$0.00	0.00%
Books\Periodicals	\$100.00	\$157.81	\$100.00	\$100.00	\$0.00	0.00%
Dues\Fees	\$75.00	\$495.20	\$75.00	\$75.00	\$0.00	0.00%
TOTAL GUIDANCE	\$126,707.22	\$181,480.97	\$132,326.24	\$196,813.14	\$64,486.90	48.73%
HEALTH SERVICES						
Salary - Teacher	\$36,811.79	\$48,078.53	\$34,095.60	\$0.00	(\$34,095.60)	-100.00%
Salary - Para	\$0.00	\$2,397.80	\$0.00	\$36,400.60	\$36,400.60	#DIV/0!
Substitutes Pay	\$1,300.00	\$680.63	\$1,300.00	\$1,300.00	\$0.00	0.00%
Health Ins	\$5,871.00	\$7,562.28	\$5,876.32	\$20,538.00	\$14,661.68	249.50%
HEALTH INSURANCE HRA	\$1,800.00	\$2,088.22	\$2,300.00	\$4,600.00	\$2,300.00	100.00%
FICA	\$2,915.55	\$3,850.29	\$2,707.76	\$2,884.10	\$176.33	6.51%
Life Insurance	\$26.12	\$39.00	\$26.12	\$52.24	\$26.12	100.00%
MUNICIPAL RETIREMENT	\$2,070.66	\$2,858.33	\$1,917.88	\$2,047.53	\$129.66	6.76%
Workers Comp	\$268.73	\$251.59	\$248.90	\$265.72	\$16.83	6.76%
Unemployment	\$17.60	\$11.20	\$17.60	\$35.20	\$17.60	100.00%
Tuition	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
Dental Ins	\$385.00	\$39.42	\$0.00	\$384.00	\$384.00	#DIV/0!
Long Term Disability	\$114.12	\$118.25	\$105.70	\$112.84	\$7.15	6.76%
Purchased & Technical Services	\$0.00	\$85.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Contract Services - NCSU	\$200.00	\$3,217.71	\$200.00	\$200.00	\$0.00	0.00%
Supplies	\$1,200.00	\$1,539.76	\$1,200.00	\$1,200.00	\$0.00	0.00%
Books\Periodicals	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00	0.00%
Computer Software	\$0.00	\$887.24	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Dues\Fees	\$300.00	\$924.00	\$300.00	\$300.00	\$0.00	0.00%
TOTAL HEALTH SERVICES	\$55,655.57	\$74,629.25	\$52,670.88	\$72,695.24	\$20,024.36	38.02%
PSYCHOLOGICAL SERVICES						
Contract Services	\$43,836.00	\$28,580.91	\$0.00	\$0.00	\$0.00	#DIV/0!

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
TOTAL PSYCHOLOGICAL SERVICES	\$43,836.00	\$28,580.91	\$0.00	\$0.00	\$0.00	#DIV/0!
SPEECH/AUDIOLOGY SERVICES						
Supplies-Reg Ed Speech	\$0.00	\$465.58	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL SPEECH/AUDIOLOGY SERVICES	\$0.00	\$465.58	\$0.00	\$0.00	\$0.00	#DIV/0!
OCCUPATIONAL THERAPY						
Occupational Therapy	\$3,000.00	\$851.78	\$3,000.00	\$3,000.00	\$0.00	0.00%
TOTAL OCCUPATIONAL THERAPY	\$3,000.00	\$851.78	\$3,000.00	\$3,000.00	\$0.00	0.00%
PHYSICAL THERAPY						
Physical Therapy	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
TOTAL PHYSICAL THERAPY	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
OTHER STUDENT SUPPORT						
Wages-Tooth Tutor	\$0.00	\$1,302.75	\$0.00	\$0.00	\$0.00	#DIV/0!
FICA-Tooth Tutor	\$0.00	\$99.67	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL OTHER STUDENT SUPPORT	\$0.00	\$1,402.42	\$0.00	\$0.00	\$0.00	#DIV/0!
FARM TO SCHOOL						
PURCHASED SERVICES	\$3,000.00	\$0.00	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
TOTAL FARM TO SCHOOL	\$3,000.00	\$0.00	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
IMPROVEMENT OF INSTRUCTION						
Contract Services	\$5,000.00	\$6,880.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Supplies	\$3,000.00	\$1,458.57	\$3,000.00	\$3,000.00	\$0.00	0.00%
TOTAL IMPROVEMENT OF INSTRUCTION	\$8,000.00	\$8,718.57	\$8,000.00	\$8,000.00	\$0.00	0.00%
LIBRARY						
Salary - Teacher	\$47,950.00	\$47,950.00	\$47,950.00	\$52,530.00	\$4,580.00	9.55%
Salary - Para	\$21,478.90	\$6,560.69	\$18,588.70	\$0.00	(\$18,588.70)	-100.00%
Substitutes Pay	\$3,000.00	\$1,754.39	\$3,000.00	\$3,000.00	\$0.00	0.00%
Health Ins	\$16,897.00	\$8,675.14	\$16,912.21	\$7,415.00	(\$9,497.21)	-56.16%
HEALTH INSURANCE HRA	\$5,175.00	\$4,534.94	\$6,700.00	\$2,100.00	(\$4,600.00)	-68.66%
FICA	\$5,540.81	\$4,149.21	\$5,319.71	\$4,248.05	(\$1,071.67)	-20.15%
Life Insurance	\$69.66	\$53.98	\$69.66	\$43.54	(\$26.12)	-37.50%
VSTRS OPEB	\$1,253.00	\$0.00	\$1,253.00	\$1,253.00	\$0.00	0.00%
MUNICIPAL RETIREMENT	\$1,208.19	\$289.28	\$1,045.61	\$0.00	(\$1,045.61)	-100.00%
Workers Comp	\$506.83	\$387.31	\$524.09	\$425.49	(\$98.60)	-18.81%
Unemployment	\$35.20	\$11.20	\$35.20	\$17.60	(\$17.60)	-50.00%
Tuition	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
Dental Ins	\$701.05	\$405.75	\$725.76	\$341.76	(\$384.00)	-52.91%
Long Term Disability	\$215.23	\$152.36	\$206.27	\$162.84	(\$43.43)	-21.05%
Travel	\$100.00	\$410.06	\$100.00	\$100.00	\$0.00	0.00%
Supplies	\$600.00	\$587.83	\$600.00	\$600.00	\$0.00	0.00%
Books\Periodicals	\$9,700.00	\$8,042.48	\$9,700.00	\$9,700.00	\$0.00	0.00%
Audio Visual	\$1,600.00	\$538.76	\$1,600.00	\$1,600.00	\$0.00	0.00%
Computer Software	\$0.00	\$1,315.11	\$0.00	\$0.00	\$0.00	#DIV/0!
Weblink Connection	\$2,370.00	\$865.00	\$2,370.00	\$2,370.00	\$0.00	0.00%
Dues\Fees	\$1,000.00	\$710.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
TOTAL LIBRARY	\$121,200.87	\$87,393.49	\$119,500.22	\$88,707.28	(\$30,792.94)	-25.77%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
TECHNOLOGY						
Contract Services	\$4,237.00	\$2,625.93	\$4,237.00	\$0.00	(\$4,237.00)	-100.00%
SERVICES PURCHASED FROM SU	\$21,918.00	\$7,193.01	\$28,220.47	\$0.00	(\$28,220.47)	-100.00%
REPAIR SERVICES	\$6,100.00	\$0.00	\$6,100.00	\$6,100.00	\$0.00	0.00%
Supplies	\$6,000.00	\$5,118.46	\$6,000.00	\$6,000.00	\$0.00	0.00%
Computer Software	\$0.00	\$1,132.33	\$0.00	\$0.00	\$0.00	#DIV/0!
Internet	\$4,444.00	\$6,708.43	\$4,444.00	\$0.00	(\$4,444.00)	-100.00%
Technology Equipment	\$3,500.00	\$12,616.66	\$3,500.00	\$3,500.00	\$0.00	0.00%
TOTAL TECHNOLOGY	\$46,199.00	\$35,394.82	\$52,501.47	\$15,600.00	(\$36,901.47)	-70.29%
PATH EXPENSE						
PATH Stipend	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00	#DIV/0!
FICA	\$38.00	\$49.73	\$38.00	\$38.00	\$0.00	0.00%
TOTAL PATH EXPENSE	\$38.00	\$699.73	\$38.00	\$38.00	\$0.00	0.00%
BOARD OF EDUCATION						
Salaries - Board	\$6,000.00	\$5,500.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
Wages-Board Minute Keeper	\$0.00	\$1,031.25	\$0.00	\$0.00	\$0.00	#DIV/0!
FICA	\$459.00	\$499.66	\$459.00	\$459.00	\$0.00	0.00%
Legal	\$5,000.00	\$11,713.92	\$5,000.00	\$5,000.00	\$0.00	0.00%
Liability Insurance	\$14,095.00	\$13,574.61	\$12,794.00	\$12,794.00	\$0.00	0.00%
Advertising	\$2,000.00	\$5,759.69	\$2,000.00	\$2,000.00	\$0.00	0.00%
Dues	\$1,728.00	\$1,688.25	\$1,728.00	\$1,728.00	\$0.00	0.00%
Other Board Expenses	\$1,000.00	\$1,790.72	\$1,000.00	\$1,000.00	\$0.00	0.00%
CONTINGENCY FOR WAGE&BENEFIT INCREASE	\$80,000.00	\$0.00	\$76,494.92	\$84,089.52	\$7,594.59	9.93%
TOTAL BOARD OF EDUCATION	\$110,282.00	\$41,558.10	\$105,475.92	\$113,070.52	\$7,594.59	7.20%
OFFICE OF THE SUPERINTENDENT						
NCSU Assessment	\$144,310.00	\$144,310.00	\$165,035.00	\$186,706.00	\$21,671.00	13.13%
TOTAL OFFICE OF THE SUPERINTENDENT	\$144,310.00	\$144,310.00	\$165,035.00	\$186,706.00	\$21,671.00	13.13%
OFFICE OF THE PRINCIPAL						
Salary - Principal	\$96,655.20	\$96,655.00	\$96,655.00	\$99,555.00	\$2,900.00	3.00%
Salary - Assistant Principal	\$76,937.78	\$76,938.00	\$76,938.00	\$79,246.00	\$2,308.00	3.00%
Salary - Clerical	\$59,376.15	\$38,480.00	\$38,480.00	\$39,644.80	\$1,164.80	3.03%
Substitute - Clerical	\$480.00	\$381.22	\$480.00	\$480.00	\$0.00	0.00%
Health Ins	\$38,316.00	\$40,089.48	\$38,349.14	\$48,388.00	\$10,038.86	26.18%
HEALTH INSURANCE HRA	\$9,900.00	\$9,625.52	\$13,000.00	\$13,000.00	\$0.00	0.00%
FICA	\$17,858.86	\$15,571.86	\$16,260.30	\$16,747.82	\$487.52	3.00%
Life Insurance	\$400.54	\$367.65	\$315.00	\$236.12	(\$78.88)	-25.04%
VSTRS OPEB	\$1,253.00	\$0.00	\$1,253.00	\$1,253.00	\$0.00	0.00%
Municipal Retirement	\$3,339.91	\$2,164.50	\$2,164.50	\$2,230.02	\$65.52	3.03%
Workers Comp	\$1,700.67	\$1,712.98	\$1,687.01	\$1,737.70	\$50.69	3.00%
Unemployment	\$70.40	\$33.60	\$52.80	\$52.80	\$0.00	0.00%
Tuition	\$1,800.00	\$950.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
Dental Ins	\$1,536.00	\$1,138.35	\$725.76	\$1,109.76	\$384.00	52.91%
Long Term Disability	\$722.20	\$642.59	\$657.43	\$677.18	\$19.76	3.01%
SERVICES PURCHASED FROM SU	\$5,429.00	\$5,720.26	\$5,429.00	\$5,429.00	\$0.00	0.00%
Purchased Property Services	\$360.00	\$0.00	\$360.00	\$360.00	\$0.00	0.00%
Postage	\$3,500.00	\$2,300.61	\$3,500.00	\$3,500.00	\$0.00	0.00%
Travel	\$1,000.00	\$2,119.83	\$1,000.00	\$1,000.00	\$0.00	0.00%
Supplies	\$2,500.00	\$2,166.74	\$2,500.00	\$2,500.00	\$0.00	0.00%
Equipment	\$200.00	\$158.77	\$200.00	\$200.00	\$0.00	0.00%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
Dues\Fees	\$1,000.00	\$3,915.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
TOTAL OFFICE OF THE PRINCIPAL	\$324,335.71	\$301,131.96	\$302,806.94	\$320,147.20	\$17,340.26	5.73%
FISCAL SERVICES						
FISCAL WAGES	\$0.00	\$19,705.12	\$21,000.00	\$0.00	(\$21,000.00)	-100.00%
Health Insurance	\$0.00	\$12,933.16	\$16,277.36	\$0.00	(\$16,277.36)	-100.00%
HEALTH INSURANCE HRA	\$0.00	\$4,279.77	\$4,600.00	\$0.00	(\$4,600.00)	-100.00%
FICA	\$0.00	\$1,334.08	\$1,606.50	\$0.00	(\$1,606.50)	-100.00%
LIFE INSURANCE	\$0.00	\$23.78	\$26.12	\$0.00	(\$26.12)	-100.00%
Municipal Retirement	\$0.00	\$1,117.79	\$1,181.25	\$0.00	(\$1,181.25)	-100.00%
WORKERS COMP	\$0.00	\$169.62	\$153.30	\$0.00	(\$153.30)	-100.00%
UNEMPLOYMENT	\$0.00	\$11.20	\$17.60	\$0.00	(\$17.60)	-100.00%
Dental Insurance	\$0.00	\$256.00	\$384.00	\$0.00	(\$384.00)	-100.00%
LONG TERM DISABILITY	\$0.00	\$47.63	\$65.10	\$0.00	(\$65.10)	-100.00%
Town Office	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
Contracted Service	\$0.00	\$45,500.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Purchased Services from SU	\$40,000.00	\$0.00	\$45,500.00	\$45,500.00	\$0.00	0.00%
Crime Insurance	\$756.00	\$0.00	\$756.00	\$756.00	\$0.00	0.00%
TRAVEL	\$0.00	\$5.92	\$0.00	\$0.00	\$0.00	#DIV/0!
Interest Current Loans	\$7,000.00	\$21,389.93	\$7,000.00	\$7,000.00	\$0.00	0.00%
BANK FEES	\$0.00	\$31.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL FISCAL SERVICES	\$55,256.00	\$114,305.00	\$106,067.23	\$60,756.00	(\$45,311.23)	-42.72%
AUDIT SERVICES						
Audit Services	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$0.00	0.00%
TOTAL AUDIT SERVICES	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$0.00	0.00%
OPERATION & MAINTENANCE						
Salaries	\$104,386.73	\$107,553.67	\$103,989.32	\$120,026.66	\$16,037.34	15.42%
Summer Custodians	\$8,000.00	\$16,059.41	\$8,000.00	\$8,000.00	\$0.00	0.00%
Salaries Subs/Over Time	\$8,000.00	\$7,153.70	\$8,000.00	\$8,000.00	\$0.00	0.00%
Health Ins	\$29,828.92	\$25,338.40	\$33,107.67	\$49,190.00	\$16,082.33	48.58%
HEALTH INSURANCE HRA	\$9,648.00	\$7,703.03	\$13,800.00	\$16,100.00	\$2,300.00	16.67%
FICA	\$9,209.58	\$9,604.52	\$9,179.18	\$10,406.04	\$1,226.86	13.37%
Life Insurance	\$91.42	\$130.43	\$104.48	\$104.48	\$0.00	0.00%
Municipal Retirement	\$5,871.75	\$6,106.86	\$6,749.40	\$6,751.50	\$2.10	0.03%
Workers Comp	\$6,430.22	\$6,085.26	\$759.12	\$876.19	\$117.07	15.42%
Unemployment	\$61.60	\$38.40	\$70.40	\$70.40	\$0.00	0.00%
Dental Ins	\$1,536.08	\$918.73	\$768.00	\$1,493.76	\$725.76	94.50%
Long Term Disability	\$323.60	\$177.22	\$322.37	\$372.08	\$49.72	15.42%
Contracted Serv	\$0.00	\$1,243.75	\$0.00	\$0.00	\$0.00	#DIV/0!
Sewer Services	\$3,000.00	\$4,761.95	\$3,000.00	\$3,000.00	\$0.00	0.00%
Water Services	\$2,000.00	\$2,835.69	\$2,000.00	\$2,000.00	\$0.00	0.00%
Rubbish Services	\$5,500.00	\$5,685.00	\$5,500.00	\$5,500.00	\$0.00	0.00%
Purchased Services	\$0.00	\$1,161.50	\$0.00	\$0.00	\$0.00	#DIV/0!
Contracted Serv.	\$21,500.00	\$26,920.02	\$21,500.00	\$21,500.00	\$0.00	0.00%
Property Ins.	\$20,503.00	\$20,320.64	\$21,101.00	\$21,101.00	\$0.00	0.00%
Casualty Insurance	\$1,994.00	\$0.00	\$1,994.00	\$1,994.00	\$0.00	0.00%
Telephone	\$5,000.00	\$2,711.40	\$5,000.00	\$5,000.00	\$0.00	0.00%
Travel	\$100.00	\$270.49	\$100.00	\$100.00	\$0.00	0.00%
Supplies	\$27,000.00	\$42,402.44	\$27,000.00	\$27,000.00	\$0.00	0.00%
Electricity	\$70,000.00	\$58,324.92	\$70,000.00	\$60,000.00	(\$10,000.00)	-14.29%
PROPANE	\$2,500.00	\$3,211.59	\$2,500.00	\$2,500.00	\$0.00	0.00%
Heating Oil	\$85,000.00	\$61,076.75	\$85,000.00	\$55,000.00	(\$30,000.00)	-35.29%
Non-Instructional Equip.	\$10,000.00	\$18,696.50	\$10,000.00	\$10,000.00	\$0.00	0.00%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
DUES/FEES	\$150.00	\$329.62	\$150.00	\$150.00	\$0.00	0.00%
TOTAL OPERATION & MAINTENANCE	\$437,634.90	\$436,821.89	\$439,694.94	\$436,236.12	(\$3,458.82)	-0.79%
BUILDING UPKEEP						
PURCHASED PROPERTY SERVICES	\$22,500.00	\$9,870.00	\$22,500.00	\$10,000.00	(\$12,500.00)	-55.56%
Contracted Service	\$17,000.00	\$22,569.75	\$17,000.00	\$17,000.00	\$0.00	0.00%
SUPPLIES	\$0.00	\$3,095.25	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL BUILDING UPKEEP	\$39,500.00	\$35,535.00	\$39,500.00	\$27,000.00	(\$12,500.00)	-31.65%
GROUNDS UPKEEP						
SNOW REMOVAL	\$10,000.00	\$41,570.00	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
REPAIR SERVICES	\$21,500.00	\$1,800.00	\$21,500.00	\$10,000.00	(\$11,500.00)	-53.49%
LAWN & GROUNDS SERVICE	\$0.00	\$13,160.50	\$0.00	\$0.00	\$0.00	#DIV/0!
Supplies	\$500.00	\$828.80	\$500.00	\$500.00	\$0.00	0.00%
GROUNDS UPKEEP	\$32,000.00	\$57,359.30	\$32,000.00	\$30,500.00	(\$1,500.00)	-4.69%
EQUIPMENT UPKEEP						
Contract Services	\$0.00	\$0.00	\$8,500.00	\$8,500.00	\$0.00	0.00%
REPAIR SERVICES	\$2,500.00	\$19,487.87	\$2,500.00	\$2,500.00	\$0.00	0.00%
EQUIPMENT LEASE	\$900.00	\$904.65	\$900.00	\$900.00	\$0.00	0.00%
SUPPLIES	\$300.00	\$480.91	\$300.00	\$300.00	\$0.00	0.00%
Equipment	\$8,500.00	\$1,119.19	\$8,500.00	\$8,500.00	\$0.00	0.00%
TOTAL EQUIPMENT UPKEEP	\$12,200.00	\$21,992.62	\$20,700.00	\$20,700.00	\$0.00	0.00%
CROSSING GUARD						
SALARIES	\$2,455.81	\$2,609.34	\$2,287.69	\$2,355.94	\$68.25	2.98%
FICA	\$187.87	\$172.90	\$175.01	\$180.23	\$5.22	2.98%
MUNICIPAL RETIREMENT	\$138.14	\$146.63	\$128.68	\$132.52	\$3.84	2.98%
WORKERS COMP	\$151.28	\$16.41	\$0.00	\$0.00	\$0.00	#DIV/0!
UNEMPLOYMENT	\$8.80	\$1.12	\$0.00	\$0.00	\$0.00	#DIV/0!
LONG TERM DISABILITY	\$7.62	\$6.63	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL CROSSING GUARD	\$2,949.52	\$2,953.03	\$2,591.38	\$2,668.69	\$77.31	2.98%
TRANSPORTATION						
Bus Monitor Wage	\$3,390.27	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
BUS MONITOR WAGE - PREK	\$2,053.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
FICA	\$259.36	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
FICA	\$558.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Municipal Retirement	\$190.70	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MUNICIPAL RETIREMENT	\$115.48	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Workers Comp	\$270.88	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
WORKERS COMP - PreK	\$164.03	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Unemployment	\$17.60	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Purchased Services - SU	\$70,419.56	\$99,326.38	\$73,769.16	\$56,650.00	(\$17,119.16)	-23.21%
Bus Lease	\$52,529.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL TRANSPORTATION	\$129,967.88	\$99,326.38	\$73,769.16	\$56,650.00	(\$17,119.16)	-23.21%
DEBT SERVICES						
Interest- Long Term Debt	\$0.00	\$0.00	\$1,098.47	\$1,098.47	\$0.00	0.00%
Principal-Long Term Debt	\$0.00	\$0.00	\$14,000.00	\$14,000.00	\$0.00	0.00%
Fund Transfers	\$31,517.98	\$21,700.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL DEBT SERVICES	\$31,517.98	\$21,700.00	\$15,098.47	\$15,098.47	\$0.00	0.00%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
SPECIAL PROGRAMS						
Salary - Para	\$432,233.01	\$353,639.74	\$352,478.50	\$380,170.38	\$27,691.88	7.86%
Salary - Bus Monitor	\$0.00	\$260.74	\$0.00	\$0.00	\$0.00	#DIV/0!
Substitutes Pay	\$8,500.00	\$9,549.95	\$8,500.00	\$8,500.00	\$0.00	0.00%
Health Ins	\$86,425.00	\$78,267.76	\$69,952.15	\$85,058.34	\$15,106.19	21.60%
HEALTH INSURANCE	\$0.00	\$87.15	\$0.00	\$0.00	\$0.00	#DIV/0!
HEALTH INSURANCE HRA	\$25,200.00	\$21,029.74	\$26,450.00	\$27,600.00	\$1,150.00	4.35%
FICA	\$33,716.08	\$26,983.98	\$27,614.85	\$29,083.03	\$1,468.18	5.32%
FICA	\$0.00	\$18.76	\$0.00	\$0.00	\$0.00	#DIV/0!
Life Insurance	\$653.00	\$514.80	\$574.64	\$574.64	\$0.00	0.00%
MUNICIPAL RETIREMENT	\$24,313.11	\$19,503.81	\$19,826.92	\$21,384.58	\$1,557.67	7.86%
MUNICIPAL RETIREMENT	\$0.00	\$14.66	\$0.00	\$0.00	\$0.00	#DIV/0!
Workers Comp	\$3,155.30	\$2,979.65	\$2,573.09	\$2,775.24	\$202.15	7.86%
Unemployment	\$440.00	\$310.36	\$387.20	\$378.40	(\$8.80)	-2.27%
Tuition	\$1,000.00	\$2,132.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Dental Ins	\$2,992.62	\$3,356.20	\$2,476.80	\$3,310.08	\$833.28	33.64%
DENTAL INSURANCE	\$0.00	\$5.36	\$0.00	\$0.00	\$0.00	#DIV/0!
Long Term Disability	\$1,339.92	\$761.35	\$1,092.68	\$1,178.53	\$85.84	7.86%
LONG TERM DISABILITY	\$0.00	\$0.75	\$0.00	\$0.00	\$0.00	#DIV/0!
PURCHASED SERVICES - SU	\$429,975.00	\$429,975.00	\$448,392.00	\$658,188.00	\$209,796.00	46.79%
TUITION - PreK (private)	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Travel	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Supplies	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Books\Periodicals	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
FURNITURE & FIXTURES	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TECHNOLOGY EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Dues\Fees	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL SPECIAL PROGRAMS	\$1,060,543.04	\$949,391.76	\$961,318.83	\$1,219,201.22	\$257,882.39	26.83%
SPECIAL PROGRAMS EEE						
EEE Local	\$80,777.00	\$80,776.87	\$93,843.27	\$86,194.15	(\$7,649.12)	-8.15%
TOTAL SPECIAL PROGRAMS EEE	\$80,777.00	\$80,776.87	\$93,843.27	\$86,194.15	(\$7,649.12)	-8.15%
SPEECH/AUDIOLOGY SERVICES						
Salary - Para	\$45,001.42	\$38,984.11	\$56,766.13	\$52,958.10	(\$3,808.03)	-6.71%
Substitutes Pay	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
Health Ins	\$11,026.00	\$13,269.33	\$22,071.78	\$7,415.00	(\$14,656.78)	-66.41%
HEALTH INSURANCE HRA	\$3,600.00	\$2,132.53	\$9,200.00	\$2,300.00	(\$6,900.00)	-75.00%
FICA	\$3,461.73	\$2,793.35	\$4,361.73	\$4,070.42	(\$291.31)	-6.68%
Life Insurance	\$52.24	\$43.35	\$78.36	\$78.36	\$0.00	0.00%
MUNICIPAL RETIREMENT	\$2,531.33	\$2,526.86	\$3,193.09	\$2,978.89	(\$214.20)	-6.71%
Workers Comp	\$328.51	\$305.52	\$414.39	\$386.59	(\$27.80)	-6.71%
Unemployment	\$35.20	\$22.40	\$52.80	\$52.80	\$0.00	0.00%
Dental Ins	\$365.80	\$445.30	\$768.00	\$0.00	(\$768.00)	-100.00%
Long Term Disability	\$139.50	\$102.35	\$175.97	\$164.17	(\$11.80)	-6.71%
Contract Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
AUDIOLOGIST SERVICES	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
REPAIR SERVICES	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Supplies	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
SUPPLIES- Testing	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment	\$4,200.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Dues\Fees	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL SPEECH/AUDIOLOGY SERVICES	\$75,841.73	\$60,625.10	\$97,332.26	\$70,654.34	(\$26,677.92)	-27.41%

	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET	FY2021 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
	7/1/2018 - 6/30/2019	7/1/2018- 6/30/2019	7/1/2019- 6/30/2020	7/1/2020- 6/30/2021		
SPECIAL EDUCATION						
TRANSPORTATION						
BUS AIDE - SPED	\$8,400.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
HEALTH INSURANCE	\$1,976.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
SpEd Trans FICA	\$643.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MUNICIPAL RETIREMENT	\$472.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
DENTAL INSURANCE	\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
LONG TERM DISABILITY	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Transport Turning Pts Students-SpEd	\$4,800.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
SpEd Trans Mileage Reimbursement	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL SPECIAL EDUCATION	\$16,513.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TRANSPORTATION						
TRANSPORTATION-ENCORE						
PURCHASED SERVICE-SU	\$7,399.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL TRANSPORTATION-ENCORE	\$7,399.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL GENERAL FUND	\$5,563,493.51	\$5,501,319.78	\$5,407,338.05	\$6,182,412.84	\$775,074.79	14.33%

North Country Supervisory Union 2019 Annual Report



Superintendent's Annual Report Letter

We began the year with establishing priorities within each of the six areas of our NCSU Work and Learning Plan. We are making steady progress in those areas.

Equity: We started off the year at Convocation with a focus on equity and being culturally responsive with the showing of the Vermont documentary I am from Here. There are numerous examples of principals, teachers, staff members and boards dedicating time to issues of equity throughout this year. Most notably is the turn-out of students and the leadership they demonstrated at the Equity Summit this past fall at Jay Peak. We will continue to support efforts at the building level and will have Rebecca Haslam, Executive Director of Seed the Way and Assistant Professor at St. Michael's College, provide a presentation and training at our SU professional learning day in March. We are most fortunate to have Samantha Stevens guiding our work in her role as Equity and Community Outreach Coordinator, and a wide range of administrators, teachers and staff collaborating as an Equity Team. We are establishing a strong "equity literacy" across the SU and promoting sound equity practices.

Social & Emotional Learning: We are making great strides in elevating our practices around social & emotional learning and supports across all schools. PBIS, Responsive Classroom, Developmental Design, Mindfulness, and Restorative Practices all provide a range of learning opportunities for students. In addition, we have expanded our capacity to provide supports through our SU Social Emotional/Behavior Team and three schools now have SEL coaches in-house. Our Special Services budget for FY21 reflects our commitment to building capacity to meet the needs of all learners with additional personnel to support social emotional and behavioral needs of children. Our Leadership Team is developing a multi-tiered system of supports (MTSS) with regard to both academic and social/emotional supports.

Content Standards and Transferable Skills

Balanced Literacy: We have approximately 20 teachers from across the SU who are working to develop our literacy curriculum and balanced approach to literacy instruction. No easy task! Thanks to the leadership of NCSU Literacy Coach Nicole Gaboriault and folks from Partners for Literacy Learning we are beginning to gain momentum with this work.

Student Engagement: Schools across the SU continue to implement project-based and increased personalization into learning opportunities across schools and grade levels. NCUHS has greatly expanded work-based learning and independent study as well as access to on-line courses. Instructional coaches from the supervisory union work with teachers in multiple capacities to design learning that engages students and advances learning.

Student Voice & Leadership: There are many examples of student voice and leadership in our schools. Schools have active student councils or other forums for students to have a say in the direction of the school. We try to include students in our interview processes and some school boards have student representatives who report out. The Career Center is currently engaging in a strategic planning process that is primarily student driven. In addition, many of our schools have student groups leading initiatives through mini grants from the Vermont Rural Education Collaborative, grants that the students wrote themselves.


Feedback, reflection and reporting: Well, certainly an area that teachers at all levels have dedicated immense amounts of time and energy toward this fall. It is with great respect and appreciation that we acknowledge the profound shift in grading practices folks at the secondary level have undertaken in

conjunction with proficiency-based learning. We continue to refine our reporting and reflection process for students in grades K-8. All students in grades 3-12 are utilizing E-portfolios and goal setting.

It is evident that there is much meaningful progress across NCSU. We have great appreciation for the commitment of our teachers, staff and administrators who advance our Design for Learning and meet our commitment to Character, Competence, Creativity and Community.

Respectfully Submitted,

John A. Castle
NCSU Superintendent of Schools



NORTH COUNTRY SUPERVISORY UNION
...committed to the development of character, competence, creativity and community

SUPERVISORY UNION WORK & LEARNING PLAN

Equity

- Advance equity principles and practices

Social & Emotional Learning

- Deliver research-based practices with consistency that advance positive attitudes, habits, and actions

Content Standards and Transferable Skills

- Implement curricula based on current content standards
- Implement curricula based on NCSU transferable skills
- Promote effective digital learning

Student Engagement

- Promote inquiry-based learning
- Support interdisciplinary instruction
- Create multiple pathways
- Foster personalization

Student Voice & Leadership

- Promote student contributions and leadership in their communities
- Include students in authentic decision making at all levels

Formative Assessment and Data

- Provide multiple opportunities for feedback and reflection
- Use technology to support assessment, reporting and reflection
- Students engage in goal setting in age-appropriate ways
- Use qualitative and quantitative data to guide the reflection and review of programs, practices, systems and structures

Approved by the NCSU Full Board December 2018

NORTH COUNTRY SUPERVISORY UNION

FY2021 BOARD APPROVED ASSESSMENT BUDGET

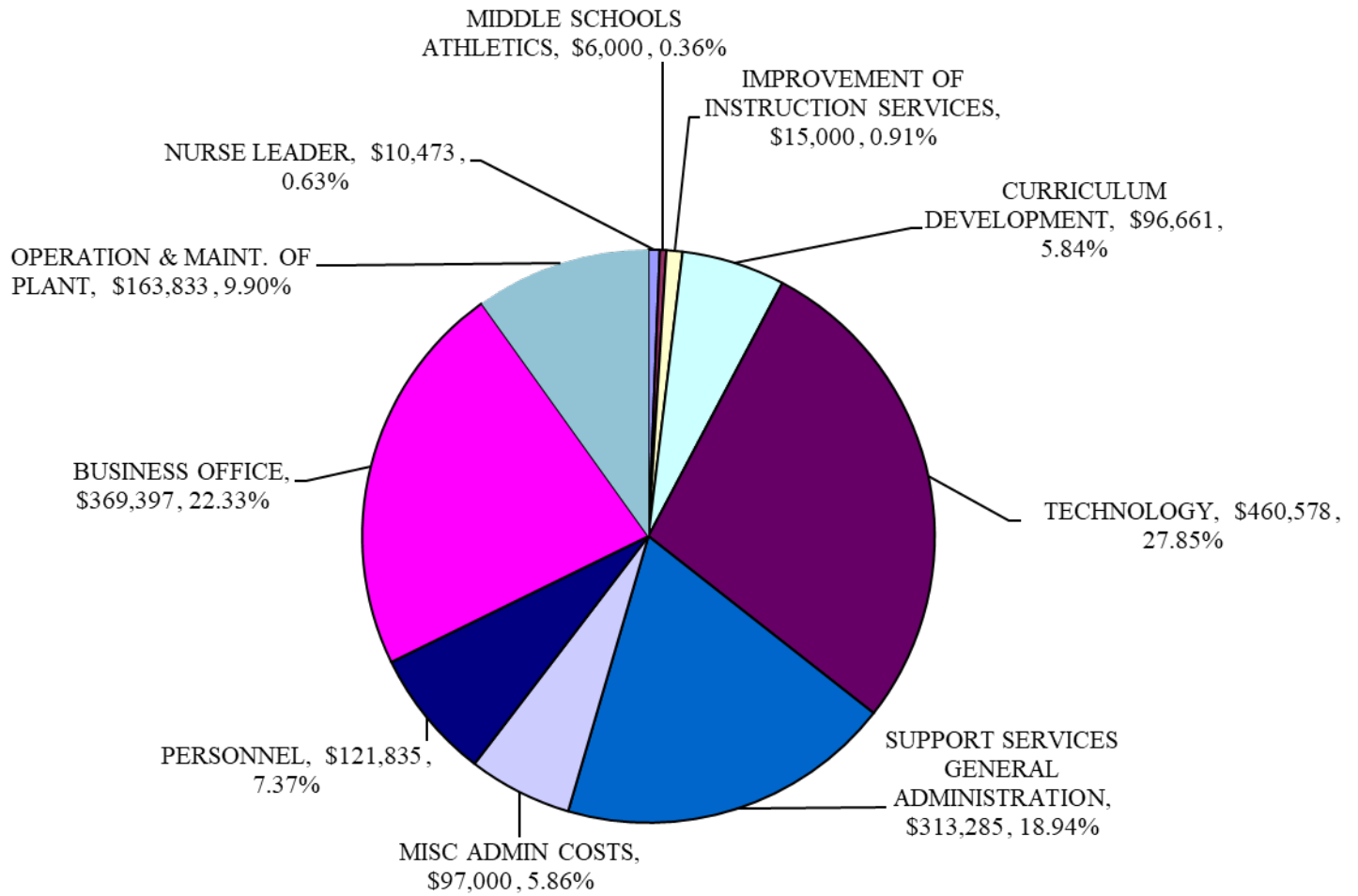
Account Number / Description	FY2020 Board Approved Budget	FY2021 Board Approved Budget
	7/1/19-6/30/20	7/1/20-6/30/21
ASSESSMENT REVENUE		
INTEREST		
INTEREST INCOME-CASH ACCOUNT	(\$4,500)	(\$4,500)
INTEREST INCOME-MONEY MARKET	(\$1,000)	(\$1,000)
INTEREST REVENUE	(\$5,500)	(\$5,500)
ASSESSMENTS	(\$1,312,492)	(\$1,571,563)
TOTAL 1931 TOWN ASSESSMENT	(\$1,312,492)	(\$1,571,563)
1990 MISC OTHER LOCAL REVENUE		
FUND BALANCE AS REVENUE	(\$42,000)	(\$42,000)
INDIRECT COSTS REVENUE	(\$35,000)	(\$35,000)
MISC REVENUE	\$0	\$0
TOTAL 1990 MISC OTHER LOCAL REVENUE	(\$77,000)	(\$77,000)
TOTAL ASSESSMENT REVENUE	(\$1,394,992)	(\$1,654,063)
ASSESSMENT EXPENDITURES		
1100 MIDDLE LEVEL ATHLETICS		
SALARY MIDDLE LEVEL ATHLETICS	\$3,500	\$3,500
FICA	\$268	\$268
W COMP	\$12	\$12
PURCHASED SERVICE	\$1,110	\$1,110
SUPPLIES	\$1,110	\$1,110
TOTAL 1100 MIDDLE LEVEL ATHLETICS	\$6,000	\$6,000
2111 SCHOOL NURSE LEADER		
SALARY SCHOOL NURSE LEADER	\$7,500	\$7,800
BCBS SCHOOL NURSE LEADER	\$700	\$700
HRA SCHOOL NURSE LEADER	\$420	\$420
FICA SCHOOL NURSE LEADER	\$580	\$602
LIFE INS SCHOOL NURSE LEADER	\$0	\$8
W COMP SCHOOL NURSE LEADER	\$30	\$30
DENTAL SCHOOL NURSE LEADER	\$40	\$40
LONG TERM DISABILITY SCHOOL NURSE LEADER	\$0	\$23
TRAVEL SCHOOL NURSE LEADER	\$500	\$500
SUPPLIES SCHOOL NURSE LEADER	\$350	\$350
TOTAL 2111 SCHOOL NURSE LEADER	\$10,120	\$10,473
2210 Improvement of Instruction Services		
SP PROJECTS P SERV	\$8,000	\$8,000
SP PROJECTS PRINCIPAL MENTORING	\$0	\$0
SP PROJECTS SUPPLIES	\$2,000	\$2,000
SPEC.PROJ.-FOOD	\$5,000	\$5,000

SPEC.PROJ.-SOFTWARE	\$0	\$0
TOTAL 2210 Improvement of Instruction Services	\$15,000	\$15,000
2212 CURRICULUM DEVELOPMENT		
DIRECTOR OF CURRICULUM SALARY	\$42,300	\$43,992
WAGES CURRICULUM ADMIN ASST	\$17,368	\$18,063
BCBS	\$13,808	\$15,178
HRA	\$6,300	\$6,300
FICA	\$5,284	\$4,997
LIFE INSURANCE	\$90	\$90
MUN. RETIREMENT	\$1,019	\$1,125
WORKERS COMP	\$380	\$380
UNEMPLOYMENT	\$100	\$100
TUITION	\$770	\$770
DENTAL	\$378	\$378
LTD	\$190	\$193
TRAINING	\$750	\$750
TRAVEL	\$645	\$645
SUPPLIES	\$1,200	\$1,200
BOOKS & PERIODICALS	\$500	\$500
CONF & DUES	\$2,000	\$2,000
TOTAL 2212 CURRICULUM DEVELOPMENT	\$93,082	\$96,661
2230 TECHNOLOGY		
DIRECTOR OF TECHNOLOGY	\$71,157	\$74,003
NETWORK ADMINISTRATOR	\$37,502	\$39,002
SUPPORT TECH WAGES	\$8,064	\$80,000
BCBS	\$14,967	\$21,340
HRA	\$7,875	\$7,875
FICA	\$8,929	\$8,645
LIFE INSURANCE	\$194	\$200
MUNICIPAL RETIREMENT	\$5,681	\$6,516
WORKERS COMP	\$550	\$550
UNEMPLOYMENT	\$403	\$403
TUITION	\$1,800	\$1,800
DENTAL	\$613	\$762
LTD	\$250	\$335
PURCHASED SERVICE	\$0	\$12,500
PURCHASED SERVICE TECH SERVICE CONTRACT	\$64,150	\$58,350
SUBSCRIPTION SERVICES	\$0	\$110,398
TRAVEL	\$3,000	\$3,000
ROOMS & MEALS	\$400	\$400
SUPPLIES	\$500	\$500
SOFTWARE	\$17,000	\$17,000
EQUIPMENT	\$15,500	\$15,500
DUES & FEES	\$1,500	\$1,500
TOTAL 2230 TECHNOLOGY	\$195,885	\$460,578
2300 Support Services - General Admin		
ANNUITY	\$0	\$0
SUPT SALARY	\$128,180	\$133,307
SECRETARY WAGES (2)	\$77,450	\$80,548
BCBS	\$36,375	\$40,988

HRA	\$7,875	\$10,200
FICA	\$15,731	\$16,360
LIFE INSURANCE	\$190	\$226
MUNICIPAL RETIREMENT	\$4,200	\$4,745
WORK COMP	\$1,500	\$1,600
UNEMPLOYMENT	\$500	\$500
DENTAL	\$1,200	\$1,182
LTD	\$580	\$629
AUDIT NCSU	\$12,200	\$12,200
LODGING & MEALS	\$1,500	\$1,500
TRAVEL	\$3,000	\$3,000
VSA DUES	\$4,500	\$4,500
PROF DEVELOPMENT-SECRETARY	\$200	\$200
PROF DEVELOPMENT	\$1,600	\$1,600
TOTAL 2300 Support Services - General Admin	\$296,781	\$313,285
2320 MISC ADMIN COSTS		
HEALTH CARE ASSESSMENT	\$0	\$0
LEGAL MISC TOWNS	\$250	\$250
MAINTANCE CONTRACT ADS	\$6,000	\$6,000
STORAGE PURCHASE SERVICE	\$700	\$700
LEGAL SERVICES	\$3,000	\$3,000
STIPEND TREASURER'S	\$1,050	\$1,050
PURCHASE SERVICE	\$600	\$600
EQUIP MAINT	\$1,000	\$1,000
PHONE EQUIP MAINT	\$4,500	\$2,500
MACHINE LEASES & RENTALS	\$12,200	\$10,200
CONSOLIDATED INSURANCE	\$10,800	\$14,000
TELEPHONE	\$5,800	\$5,800
POSTAGE	\$11,500	\$10,000
INTERNET	\$1,000	\$1,000
STAFF PROFESSIONAL DEVELOPMENT	\$0	\$7,000
MISC TOWNS ADVERTISING	\$400	\$400
ADVERTISING	\$5,000	\$5,000
MISC FOOD MEETINGS	\$10,000	\$10,000
MISC TOWN INVOICES	\$500	\$500
OFFICE SUPPLIES	\$10,000	\$10,000
BOOKS	\$500	\$500
EQUIPMENT	\$1,000	\$1,000
COMPUTER EQUIPMENT	\$2,000	\$2,000
PHONE SYSTEM EQUIPMENT	\$0	\$0
FURNITURE	\$2,500	\$2,500
MISCELLANEOUS DUES/FEES	\$2,000	\$2,000
FSA/HRA PARTICIPANT FEES	\$3,000	\$0
TOTAL 2320 MISC ADMIN COSTS	\$95,300	\$97,000
2323 PERSONNEL		
PERSONNEL WAGES	\$85,768	\$89,199
PERSONNEL BCBS	\$6,582	\$13,629
PERSONNEL FICA	\$7,608	\$7,015
PERSONNEL LIFE INS	\$45	\$52
PERSONNEL RETIREMENT	\$4,600	\$5,273
PERSONNEL WORKERS COMP	\$560	\$560

PERSONNEL UNEMPLOYMENT	\$475	\$475
PERSONNEL TUITION	\$3,450	\$3,450
PERSONNEL DENTAL	\$770	\$762
PERSONNEL LTD	\$235	\$271
PURCHASED SERVICE PERSONNEL	\$500	\$500
PERSONNEL TRAVEL	\$100	\$100
PERSONNEL CONF/DUES	\$550	\$550
TOTAL 2323 PERSONNEL	\$111,243	\$121,835
2520 BUSINESS OFFICE		
SALARY DIRECTOR BUSINESS	\$75,179	\$78,188
WAGES FINANCE ASSISTANTS	\$76,942	\$80,020
WAGES BUSINESS ADM ASST	\$28,630	\$29,775
WAGES COURIER	\$2,000	\$2,000
SALARY STAFF ACCOUNTANT	\$45,058	\$46,860
BCBS BUSINESS OFFICE	\$67,479	\$74,564
HRA	\$6,300	\$10,000
FICA BUSINESS OFFICE	\$17,274	\$17,965
LIFE INS BUSINESS OFFICE	\$175	\$208
RETIREMENT BUSINESS OFFICE	\$13,182	\$14,473
WORKERS COMP BUSINESS OFFICE	\$1,400	\$1,400
UNEMPLOYMENT BUSINESS OFFICE	\$675	\$675
TUITION BUSINESS OFFICE	\$3,800	\$3,800
DENTAL BUSINESS OFFICE	\$1,650	\$1,499
LTD DIRECTOR BUSINESS	\$571	\$670
PURCHASE SERVICE BUSINESS OFFICE	\$0	\$0
TRAVEL BUSINESS OFFICE	\$5,000	\$5,000
ROOMS & MEALS BUSINESS OFFICE	\$400	\$400
DUES & FEES BUSINESS OFFICE	\$1,400	\$1,400
PROF DEV BUSINESS OFFICE	\$500	\$500
TOTAL 2520 BUSINESS OFFICE	\$347,615	\$369,397
2600 OPERATION & MAINT. OF PLANT		
WAGES CUSTODIAN	\$2,716	\$2,716
OPERATION AND MAINT PURCHASE SERV	\$3,500	\$3,500
CUSTODIAN-P.SERV	\$14,200	\$14,200
RUBBISH REMOVAL	\$1,800	\$1,800
STORAGE RENTAL SPACE	\$900	\$900
CUSTODIAL SUPPLIES	\$2,800	\$2,800
TOTAL 2600 OPERATION & MAINT. OF PLANT	\$25,916	\$25,916
2640 OPERATION & MAINT. OF PLANT		
RENT	\$133,900	\$137,917
TOTAL 2640 OPERATION & MAINT. OF PLANT	\$133,900	\$137,917
TOTAL EXPENDITURES	\$1,394,992	\$1,654,063

NORTH COUNTRY SUPERVISORY UNION FY2021 BUDGET



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Household Hazardous Waste



2020 Collection Days



**Saturday April 25
Saturday October 10
7:30 am to 11:30 am**

**Event to be held at the; New England Waste Services of Vermont, Inc.
(WASTE USA) landfill facility on Airport Road in Coventry**

**This event is FREE and open to the RESIDENTS of
Newport City, Coventry, Barton & Lowell**

If you qualify as a small quantity (CEG) business, and wish to dispose of your hazardous waste, arrangements for disposal and payment must be made in advance and at least one week prior to the event.

Proof of residency will be required.

Materials Accepted at the Event:

Acids, Adhesives, Aerosols, Antifreeze, Brake Fluid, Cements, Charcoal Lighters, Chlorine, Cleaning Fluid, Degreasers, Disinfectants, Drain Cleaners, Dry Gas, Epoxies, Dyes, Fiberglass Resins, Flea Powders, Furniture Strippers, Hair Removers, Herbicides, Insect Repellents, Lacquers, Lubricants, Mothballs or Flakes, Nail Polish Removers, Oven Cleaners, Latex Paints, Oil Based Paints, Paint Removers, Paint Thinners, Permanent Solutions, Pesticides, Photo Chemicals, Rat Poisons, Rug & Upholstery Cleaners, Rust Solvents, Wood Preservatives, Spot Removers, Toilet Bowl Cleaners, Tub and Tile Cleaners, Turpentine, Varnish, Weed Killers, Wood Polishes, Wood Stains, Fluorescent Light Tubes/Lighting, Mercury Containing Products, Roofing Tar & Driveway Sealer.

Materials NOT Accepted at the Event:

Asbestos, Asphalt, Automotive and Marine Batteries, Electronic Waste, Tires, Used Oil, Explosives or Shock-Sensitive Materials, Ammunition, Radio-Active Wastes, Pathological Wastes, Infectious Waste, Medicines, Dioxins, Smoke Detectors, Compressed Gas Cylinders.

**If you have any questions about the event or acceptable materials please call;
(802) 334-8300**