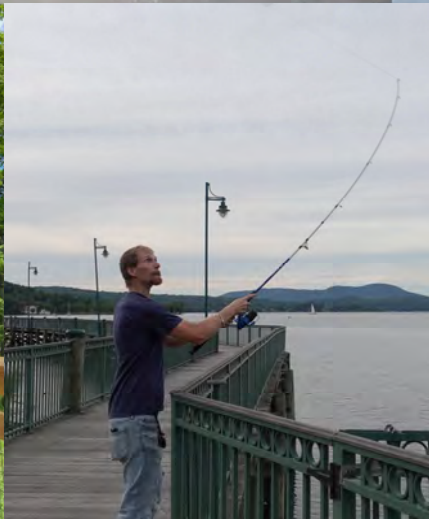




City of Newport Vermont



Enjoying the Outdoors

2021 Annual Report

A review of fiscal year 2020-2021 including the proposed budgets, appropriations and articles to be voted on at the Annual City Meeting - March 1, 2022

NEWPORT CITY'S WATERFRONT RECREATION TRAIL is 7 miles of family-friendly walking and biking terrain that extends from the Gateway Center in downtown Newport, north along beautiful Lake Memphremagog to the Canadian Border, providing access to unique trail segments along the way.



1 Newport's beautiful **Gateway Center** and **City Dock** anchor the start of the **Boardwalk Trail** segment which runs through Newport's downtown and connects directly to the Waterfront Recreation Trail.



7 At the border in Stanstead, Quebec, the **Tomifobia Nature Trail** winds 12 miles through the Eastern Townships along the old Canadian Pacific Railway route and connects to high-use trails leading north to Magog and Montreal.



6 **Eagle Point** is a 420-acre federally owned and protected wildlife management area located 5 miles north of Newport City. Recognized by Vermont Fish & Wildlife as one of the top 10 birding hotspots in the State, Eagle Point can be directly accessed from the Waterfront Recreation Trail.



5 **Memphremagog Trails** is a top-rate, easily accessible, 4-season mountain-bike and cross-country-ski trail system connecting with the Waterfront Recreation Trail.



4 The **Bluffside Farm Trail** segment is a focal point of the Newport trail system offering open farm fields, mature woodlands, and a mile of natural sand beach on the shores of Lake Memphremagog to enjoy. Plentiful wildlife—deer, osprey, and eagles—are regular sightings!



3 36-acre **Prouty Beach** features 75 campsites with bathrooms and changing facilities for beach activities. Located directly on the waterfront recreation trail, the Prouty Beach trail segment has a playground, tennis courts, swimming, fishing access and boat and bike rentals.



2 Steps from the Waterfront Recreation Trail, lakefront **Gardner Park** spans 20 acres of outdoor recreational space in the heart of downtown Newport. Host to concerts, softball tournaments, farmers markets, and community celebrations, the park is a local hot spot for fishing, kayaking and picnicking. Soccer and baseball fields, playgrounds, outdoor grills, a skateboard park in summer and outdoor ice skating rinks in the winter make Gardner park a popular destination for families.



Annual City & School Report



CITY OF
NEWPORT, VERMONT

FOR THE YEAR ENDING
DECEMBER 31, 2021

Printed by MEMPHREMAGOG PRESS, INC., Newport, Vermont

In Memory of

Community Minded Citizens, Faithful Servants,
Fondly Remembered by a Grateful Community, Family and Friends

Geneva Burke



1933-2021
Assistant City Clerk 1979-1995

Robert Lillis



1949-2021
Public Works/Custodian 2005-2021

Francis Ormsbee



1932-2021
Cemetery Commission 1992-2020

Winston Carbonneau



1934-2021
Police Department 1973-1982

INDEX

CITY

City Budget (Expenses).....	21-39
City Budget (Revenues)	18-20
City Budget Recap	17
City Government	4
City Landscaper & Tree Warden Report.....	68
City Manager's Message	9-15
City Clerk and Treasurer Reports.....	45-48
City Warning.....	1-3
Fire Department Report	64
Forever Young Club – Senior Center Report	62
Former Aldermen	5-6
Former Clerks and Treasurers	6
Former Mayors	5
Health Officers Report.....	63
Independent Auditor's Report	70-115
Mayor's Message	7-8
Recreation Department Report	56-60
Recreation Committee Report.....	61-62
Police Department Report	54-55
Public Works Department Report	50-53
Sewer and Water Budget (Revenues)	39-40
Sewer and Water Budget (Expenses)	40-44
Tax Assessor's Report	63
Vital Statistics	49
Zoning Administrator's Report	65-67

APPROPRIATIONS

Appropriation Requests	116
Goodrich Memorial Library	117-120
Northeast Kingdom Council on Aging.....	127-128
Northeast Kingdom Learning Services, Inc.	136-138
Northeast Kingdom Human Services	134-135
Orleans County Citizens Advocacy	132-133
Orleans County Historical Society	121-122
Orleans Essex V.N.A. and Hospice, Inc.	130-131
Pope Memorial Frontier Animal Shelter.....	129
Rural Community Transportation, Inc.....	125-126
Umbrella	123-124

MISCELLANEOUS REPORTS

Newport Ambulance Service, Inc	140-144
Newport Downtown Development Corporation.....	146-147
Northeastern Vermont Development Association	145
Vermont Department of Health.....	148
NEK Broadband	149

SCHOOLS

Newport City School Board Report	151-152
Newport City School Proposed Budget	153-161
North Country Supervisory Union – Superintendent Letter	163-166
North Country Supervisory Union - Proposed Budget	167-170

WARNING
City of Newport, Vermont
104th Annual Meeting
March 1, 2022

The legal voters of the City of Newport, 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 1, 2022, at 8:00 am to act on the following business:

ARTICLE 1

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

Two Council Members for two years ensuing, a City Clerk for three years ensuing, a City Treasurer for three years ensuing, one Trustee to North Country Union School District #22 for three years ensuing, two Trustees to Newport City School District for three years ensuing, a Moderator for 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 two hundred thirty six thousand nine hundred seventy three dollars and eighty five cents (\$4,236,973.85) 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 Newport City School District authorize the Newport City School Board to expend seven million seventy-three thousand forty-five dollars (\$7,073,045) which is the amount the School board has determined to be necessary for the ensuing 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 \$19,967 per equalized pupil. This projected spending per equalized pupil is 12.35% higher than spending for the current year)

ARTICLE 5

Shall the general obligation bonds or notes of the City of Newport, Vermont, in an amount not to exceed eight hundred thousand dollars (\$800,000) be issued for the purpose of financing the acquisition of a new fire truck with appurtenances thereto, for use by the Newport City Fire Department, under such terms and conditions as may be determined by the City Council to be appropriate?

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 Aids, Homemaker and Personal Care Attendant, 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 the residents of the City of Newport and direct the City to assess a tax sufficient to pay the same?

ARTICLE 9

Shall the City of Newport 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 eight thousand five hundred dollars (\$8,500) to support Umbrella, Inc. in providing services to residents of the City of Newport and direct the City to assess a tax sufficient to pay the same?

ARTICLE 13

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 14

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

ARTICLE 15

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?

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

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

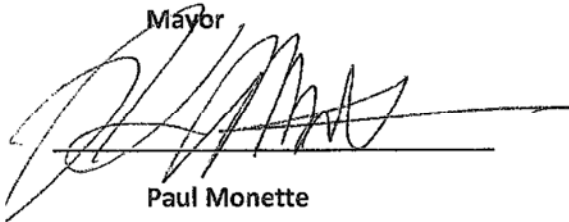
ARTICLE 16

To act on any other business that may legally come before the 104th Annual Meeting of the City of Newport, Vermont.

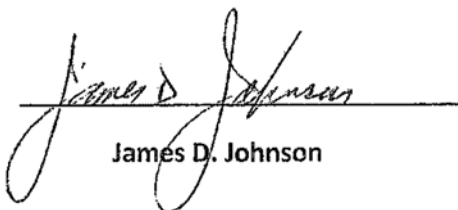
Dated and Posted at the City of Newport, in the County of Orleans, State of Vermont

This 24th Day of January 2022

Mayor


Paul Monette

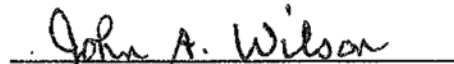
City Clerk


James D. Johnson

City Council



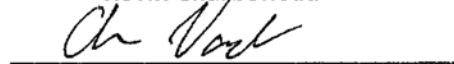
Melissa Pettersson



John A. Wilson



Kevin Charboneau



Christopher Vachon

Municipal Building is Handicapped Accessible

City Government

Mayor:

Honorable Paul L. Monette 2023

Board of Aldermen:

Melissa Pettersson, Council President 2023
Kevin Charboneau 2022
John Wilson 2022
Christopher Vachon 2023

City Manager's Office:

Laura Dolgin, City Manager
Rebecca Therrien, Program Administrator

City Clerk & Treasurer's Office:

James D. Johnson, City Clerk & Treasurer
Stacey Therrien, Assistant Clerk & Treasurer
Robyn Churchill, Assistant Clerk & Treasurer

Public Works Department:

Tom Bernier, Director of Public Works

Police Department:

Travis Bingham, Chief of Police

Tax Assessor:

Rob Naramore, Assessor

Zoning Administrator

John Harlamert, Interim Zoning Administrator

Fire Department:

John Harlamert, Chief
James LeClair Jr., Assistant Chief
Kevin Lacoss, Assistant Chief

Recreation & Parks Department:

Michael Brown, Director
Raven Buttice

Senior Center

Esther Searles, Senior Center President

City Attorney:

Stitzel, Page & Fletcher, P.C.

Cemetery Commission:

Jean Condon John Ward, Sr Denis Chenette

Recreation Committee:

Jennifer Smith Jamie Comtois Kelli Rhodes
Debbie Smith Shari-Lee Ryan

Justices of the Peace:

Richard Cartee	Paul Decelles	Jeff Dunn
Ruth Ann Fletcher	Harriet Hall	John Hall
Rosemarie Hartley	Pam Ladds	Stephen Laurie
James Merriam	Julie Raboin	Steven Vincent
John Ward, Jr.	Graydon Wilson	

City Landscaper

Robert Gosselin

Planning Commission & Historic Preservation:

John Monette, Chair 2024
Denis Chenette 2022
Amanda Chaput 2024
Kevin Mead 2023
Carole O'Connell 2023

Harbor Master:

Vacant

Harbor Commission:

Steve Edgerley 2023
James Johnson 2023
Tom Latta 2023
William Round 2022
Ronald Chaffee 2022
John Monette 2023

Development Review Board:

John Harlamert, Chair 2024
Agathe Coburn 2023
Jay Gonyaw 2022
Daniel Pickering 2023
Harriet Hall, Alternate 2023

Trustees to the Union High School District 22:

Richard Cartee 2022
Wendy McGillivray 2023
Timothy Cartee 2024

Trustees to the Newport City School District:

Kathleen Nolan 2024
Carrie Ann Roberge 2024
Christopher Royer 2022
Mary Ellen McClure 2022
Mary Ellen Prairie 2023

Special Offices & Appointments:

Laura Dolgin., Delinquent Tax Collector
Newport Police Dept., Animal Control Officer
John Harlamert, Health Officer
Robert Gosselin, Tree Warden
Paul L. Monette, Representative to NVDA Board
Laura Dolgin., Representative to NVDA Board
Paul L. Monette, Representative to NVEDD Board
John Harlamert, Building Safety Officer
John Harlamert, E911 Coordinator

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. McIver	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. McIver	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 Morrissette	2014-2017
Steven Vincent	2015-2017
John Wilson	November 2001-2018
James Merriam	Appointed April 2017-2018
Julie Raboin	Appointed April 2017-2020
Daniel Ross	2018-2021

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

Mayor's Message

To the Residents of the City of Newport,

Looking back to the past year I can't help but think about the impact COVID 19 has had on Newport and the rest of the country. We entered 2021 with the hope that the pandemic would begin to loosen its grip only to end the year with it surging more than ever. I want to take this opportunity to thank all the frontline workers.

The City Council meetings were held throughout the year with a hybrid format which allowed people to attend either in person or remotely. The biggest challenge for me is to not only run the physical meeting but also the remote meeting technology. Overall, this hybrid format has worked well with few technical glitches.

In January, I was approached about forming a committee to study restoring the Gardner Park Grandstand versus demolishing this historical structure. The committee was able to raise the funds necessary to hire Stevens & Associates. They conducted a structural analysis and will be providing a detailed analysis along with cost estimates. The committee will be presenting the results in early 2022 to the City Council.

During 2021 the city continued to focus on the outdoor recreation economy. The new recreational path from Prouty Beach to the Bluffside Farm was completed and the Vermont Land Trust held a dedication ceremony in the fall. With this connection, one can leave downtown Newport and bike all the way to the Canadian border. For those who want to enjoy a leisurely stroll I would recommend parking downtown or at Prouty Beach to access the path and enjoy the outdoors and the wonderful flora and wildlife from turtles and ducks to the frequent bald eagle sightings.

During the early winter months, after the campers left, Prouty Beach transitioned into a wonderful sledding hill for families to come out and enjoy. As Mayor I am inclined to try various activities, so I tried the sledding hill and quickly realized it was for the younger generation to enjoy.



Once again, our City Landscaper Robert Gosselin did an outstanding job with the city beautification. I received several emails from visitors from all over the United States

complimenting on how beautiful Newport looked and the beauty of the lake. Residents constantly stopped me to express their support and gratitude.



After many studies indicating the intersection of Main and Second Street and Fyfe Drive should be improved for safety reasons, our public works department began work on this project. Parking on Second Street was switched to the opposite side of the street so that it could align with Fyfe Drive thus making it a true four-way intersection. New crosswalk signs with rapid flashing beacons were installed to allow for much improved pedestrian crossings. The exit from the municipal building

parking lot to Main Street was closed for safety reasons and a parklet was constructed. The final project will include benches, flowers, and trees. This was funded between a generous donation and a Downtown Transportation Grant. The only cost to city taxpayers is the labor being provided for by our public works department.

Throughout the year I continued, as a board member, attending via remote access the Northern Vermont Development Association (NVDA) and Northern Vermont Economic Development District (NVEDD) board meetings. These organizations assist communities with economic development, grants, etc.

On the economic development side, Track Inc., North America's largest dealer of high-quality snow grooming vehicles, began looking at the former Bogner site to expand their operations. Currently the Bogner site is in receivership because of the failed EB5 program, and this has presented challenges to the acquisition of the property and Track's expansion. The empty block on Main Street is in the same situation and it is my hope

that in 2022 movement can be made on both properties. Unfortunately, it does come down to the receiver overseeing them and any potential sales must meet his approval.

The proposed 2022-2023 city budget, passed unanimously by the City Council, is an excellent budget which keeps expenses and the tax rate down while maintaining city services. We ask that you support it. If you have any questions, please call or email us or the city manager. We also encourage you to attend the informational meeting which will be held on Monday February 28th during the regular city council meeting. The City Council also voted unanimously to present an \$800,000 bond to the voters to purchase a new fire truck. This will help to keep our ISO rating down which in turn helps to keep everyone's fire insurance premiums down.

I want to thank Police Chief Travis Bingham and all the police officers and dispatchers for a job well done and making Newport a safe place to live, work and play. Our police officers and dispatchers are on duty 24 hours a day, 7 days a week to ensure the safety of all our citizens and visitors.

I want to thank Public Works Director Tom Bernier and all the public works employees for the work they do maintaining Prouty Beach2, Gardner Park, the Gateway/City Dock, the city streets, water/sewer infrastructure, wastewater, and arsenic treatment plants. The public works employees are on call 24 hours a day, 7 days a week to ensure the streets are passable during snowstorms and our infrastructure continues to smoothly operate.

I want to thank Fire Chief John Harlamert and all the volunteer firefighters for keeping our community safe. They are on call 24 hours a day, 7 days a week to answer calls no matter the weather conditions.

I want to thank former Recreation Director Jessica Booth for her dedication to the department and welcome Michael Brown as our new director. Michael has hit the ground running and is bring new ideas and



improvements to the recreation department. I want to thank the Recreation Committee volunteers for their hard work and dedication to Newport. The tree lighting event in December was fantastic.

I want to thank City Manager Laura Dolgin, City Clerk Treasurer James Johnson and his staff, Stacey Therrien and Robyn Churchill, and Programs Administrator Becky Therrien. These professionals are dedicated employees who keep the administration and financial side of the city operating smoothly.

I want to thank all the volunteers who comprise our various boards and committees. Without their dedication and commitment, Newport City would not be able to function as smoothly as it does.

Finally, I want to thank the members of the Newport City Council for their public service and dedication to the City of Newport. Although we may not always agree we always try to find common ground for the betterment of the City of Newport and its residents.

In closing it is my hope that 2022 will bring much needed relief from the COVID pandemic and we can finally begin to return to some sense of normal.

Respectfully submitted,

A handwritten signature in black ink that reads "Paul Monette". The signature is written in a cursive style.

Paul Monette, Mayor

Message from the City Manager

Newport City's land transfer data for 2021 will show approximately 175 new residents are now calling Newport City their home, and we welcome them. While the pandemic has unleashed a variety of tiresome challenges and we learn more about how to live with this new reality, we quickly realize there is no better or safer place to live, work, or play.

I am now approaching my 7th year in the position of City Manager for Newport. When I began this job in the summer of 2015, Newport City was a quiet place. The City's Solid Waste Implementation Plan (SWIP) was recently adopted, and the streetlights were being replaced with new LED lighting. The city was eagerly awaiting the shovels to appear at the empty Main St. lot. In April of 2016, then Governor Peter Shumlin announced the shattering news of the collapse of the EB-5 program. This meant any hope for development at the Main St. site or at the Bogner Building was over. Most of the community was shocked. The city leadership tried their best to put the situation into context considering the Main St. Block had already been torn down. Some portions of the community felt this was a good thing as the condition of the buildings were beyond rehabilitation; others felt the loss of the buildings was the end of a bygone era. Regardless, the city needed to figure out where to go from such a bleak situation.

Fast forward to 2021, after intense study and planning, the city is building momentum in a successful transformation as a desirable destination. Our residents and visitors recognize the beauty of our vast natural surroundings, and we are learning how to enhance the best of what we have to offer in the newly constructed recreational trail, the city as a botanical garden, and our wonderful restaurants and shopping.

The city has been actively pursuing obtainable projects that are outlined in the Waterfront and Downtown Master Plan. The improvements at the intersection of Main St. and Fyfe St. are intended not only to make the intersection safer, but also to reinvigorate Main St. as the hub of activity it once was. The planned parklet creates a plaza next to the municipal building, an initiative that will contribute to the vitality of the street. The parklet concept photos below highlight landscaping and seating areas, as well as a shade structure, and lighting, so that the aesthetics of the downtown are dramatically improved, and the design is intended to frame the stunning view of the lake, drawing visitors to the waterfront.



Other major accomplishments over this past year include the completion of the Newport City Recreational Path (map below and on the back page of this report). This project was made possible by a collaboration with the Vermont Land Trust Bluffsides Farm and the City of Newport and is the result of hearing from the community at several community planning meetings held beginning in 2016 forward.

As the community reeled from the news of the failed EB5 projects in 2016, the city took careful aim to find our resilience and the transformation strategy of 'Look to the Lake' was born. We began to see our natural landscape and assets in a whole new way. Gone were the days of lumber and locomotive based industries which for generations fed this city. Now it is time to look at our surroundings differently as the catalyst of new opportunities based on the outdoor recreation economy.

We worked to validate the benefits of the outdoor economy and we are thrilled that Newport has found a way for everyone to take advantage of the stunning natural beauty of the Lake, surrounded by the spectacular Canadian Mountains, and enjoy a recreation trail that takes us all the way into Canada, or depending upon your direction, all the way into the City of Newport. This incredible asset used to be hidden behind our Main St, and now this trail system highlights these hidden treasures.

In addition, welcoming ATV's and snow machines, our city beautification efforts, the Gardner Park Playground Restoration and Splash Pad Projects, improving our streets and our street lighting, improving our intersections, installing new wayfinding signage, and installing a new parklet on Main St. that showcases the spectacular view, are all designed to pave the way to be a welcoming place ready to accommodate the needs, interests, and expectations of our locals and visitors. The intention of this investment is to provide new opportunities for new dollars to be spent in this welcoming and special community. And we look forward to realizing the next phase of the City's transformation.

The restructuring of the Parks and Rec Department to the Recreation Department has been long overdue. Now the Parks facilities fall under the responsibility of the Public Works Department, led by Tom Bernier who is himself an outdoor enthusiast, and users will immediately notice improved park maintenance under his watchful eye. The city welcomed Michael Brown as our Recreation Director in October and his attention to detail will be felt city wide. The winter of 2021/2022 is experiencing the revitalization of the skating rink which is now bigger and brighter. The skating rink offers free skate rentals and free hot cocoa, and it is well staffed every day. The sledding hill at Prouty Beach is better than ever, with donated night lights, seating, a portapotty, and a fire pit. These types of amenities are made possible and more accessible because the city departments are working in unison allowing for diverse and creative efforts the residents of the city are sure to enjoy.

The Waterfront Mall Intersection improvements are planned for 2022. This project will modernize the traffic lights, so they work in alignment to create better traffic flow. We remain focused on the recently released American Rescue Plan Act (ARPA) funds final rules. We understand the rules allow broad flexibility in the use of these funds and simplicity in the reporting which is most welcome. The ARPA funds are perfectly aligned to help fund Newport City's voter approved water tower, which is a great advantage for



the rate payers. We are pleased to be able to rely upon VLCT and NVDA to provide us with best practices on how to proceed. We don't mind slowing down and taking great care to be sure we maximize what is available and that the final package is detailed and customized for our needs.

The city recently contracted with Casella Waste Management Inc to help us improve our public education and awareness as required under our Solid Waste Implementation Plan. They will also help us keep accurate weight tonnage for recycling as well as disposables that are generated from within the city. This will be a terrific advantage for the residents and businesses. One of the best advantages the taxpayer will see is the unveiling of a new recycling and waste educational webpage at the following website: *CityofNewportVTRecycles.com* This website will be up to date for best practices regarding recycling, disposal, food compost, metals, and household hazardous waste for Newport City residents. The site will be easier on the eye than what we are currently able to offer with our existing website.

Grants that were awarded in 2021 are a USDA Community Facilities Grant in the amount of \$90,500.00 for the purpose of replacing, and adding to, the green Main St. light poles. This grant comes with a 50/50 match. The city has taken receipt of the poles, and planned installation will occur in 2022. Improved lighting will extend into West Main St.

The City's Planning Commission has been working tirelessly since early 2020 to update the new Comprehensive Municipal Plan. A grant was received that allowed the city to hire a consultant to work with the commission to build the plan's framework. A covid extension was allowed through September of 2021. The city then contracted with Northern Vermont Development Association, which is the Regional Planning Commission, to put the final edits on the plan. Once the Planning Commission completes the draft to their satisfaction, they will host a public hearing, and then move the plan along to the city council, who will hold two public hearings. When the city council approves the plan which is expected to take place this summer, the Regional Planning Commission will then approve it. The Municipal Plan is an 8-year land planning document. Completed sections are posted on the city's website and the public is invited to participate in the planning commission meetings.

Highlights from 2021's City Council meetings:

January 4, 2021: voted to approve the purchase of a dump body, plow, and sander from Viking Cives in the amount of \$54,850.00. The loan documents for the new police cruiser were also addressed.

January 11, 2021: A public hearing was held on The Water Tower Necessity Resolution language, and it was approved for the town ballot; the Prouty Seasonal Agreement was approved, as was the custodian job description, and the council authorized the 2021 tax sale to proceed.

February 1, 2021: A Public Hearing was held on the Combined Sewer Overflow (CSO) Long Term Control Plan.

February 8, 2021: A Public Hearing was held on the Proposed Water Tower.

March 1, 2021: Two Public Hearings were held: one on the Articles to be Voted on at the Annual Meeting, and one on the Bond Vote related to the Proposed Water Tower. The council approved the application to the Downtown Transportation grant to replace the streetlight poles on Main St.

March 15, 2021: The annual organizational meeting was held where non-elected city officials were appointed by the council. US Representative Peter Welch presented the American Recovery Act (ARPA).

Authorization to proceed was unanimously voted for a USDA RBDG Application for Waterfront improvements. The Five-Year Capital Plan was presented.

April 5, 2021: The Communication Union District presented their goal to provide universal broadband access to the area. The council unanimously approved applying for a CDBG grant for the purpose of the NEK Development Corp acquiring the Bogner Building. The Memphremagog Community Maritime engaged in a lease with the city to rent the Gateway Snack Bar. The annual Local Emergency Management Plan was approved. The council approved the sale of property in Derby for \$96,000.00.

May 3, 2021: The council approved the Five-Year Capital Plan. The council approved moving forward with the city's filing of a petition for rulemaking with the Agency of Natural Resources for renewal of ANR's delegation of authority to the City of Newport to regulate the mooring vessels on portions of public waters within the City's boundaries, like Lake Memphremagog, the Clyde River, and the Black River. The mayor announced the Downtown Transportation Grant award for the new street poles in the amount of \$90,500.00.

May 17, 2021: The council unanimously approved a \$48,750 application to the Vt. Bike & Pedestrian Grant for the purposes of vehicular Wayfinding Informational Signage. The council approved a land sale.

June 7, 2021: The Mayor acknowledged receiving thanks from some visitors for making the city a wonderful place. A vendor permit was approved for the Green Mountain Farm to School.

June 21, 2021: Important ARPA Funds decisions were authorized to include accepting them, appointing an authorized representative for the city, and to ensure compliance with the civil rights act of 1964. The Recreation Director job description was updated. A side letter with the public works union was ratified.

July 12, 2021: Mayor Monette mentioned receiving compliments about the city. The fireworks were a success.

August 2, 2021: The city council authorized the city attorney to intervene in zoning violations. The city council authorized the Newport Police Department to engage in a contract with the high school to provide a School Resource Officer.

August 16, 2021: A special line-item expense will be created under the council special projects to allow for \$500 to purchase flags for the American Legion.

September 13, 2021: The annual Recreation Rates and Fees were approved, as was the 2021-2022 tax rate, and the annual fuel pre-buy.

September 20, 2021: The Extra Mile Day Proclamation was unanimously approved, and a zoning violation entered into a settlement agreement.

October 4, 2021: Joan Goldstein and Tim Tierny, both from the Agency of Commerce and Community Development, and Dave Snedeker from NVDA, presented the Newport Development Funds, which total approximately \$1.5 million and will be available for Newport applications for projects taking place in the City of Newport. Another CDBG grant resolution was unanimously approved for the NEK Development Corp to acquire the Bogner property.

October 18, 2021: Representatives from Vermont Vocational Rehabilitation, Newport District, presented the city with plaques of appreciation for participating in the youth employment program. New members were appointed to the recreation committee as well as the planning commission.

November 1, 2021: The city engaged in a contract with Casella Waste Systems USA for them to assist in the administration of the data collection of tonnage collected, as well as improve and maintain the city's website page for information and education about recycling, waste, food scrap, metals, and household hazardous waste. The Bylaw Modernization Grant proposal was unanimously approved. A contract was entered into with NVDA to help the Planning Commission finish the draft Municipal Plan. The proposed audit reassignment was unanimously approved. A new police cruiser's financing paperwork was approved. The council authorized a negotiation with the hospital for a payment in lieu of taxes (PILOT), and a labor relations agreement with the public works union was approved.

November 15, 2021: The annual request from the local snowmobile club was unanimously approved. John Harlamert was appointed as zoning administrator and E911 coordinator. The FY22/23 operational budget presentations began.

December 6, 2021: A USDA Community Facilities grant application was unanimously approved for the acquisition of portable radios and repeaters for the Fire Department. The 2022 regular council meeting dates were approved. Parade policy amendments were recommended.

December 20, 2021: The Newport Ambulance Service and the Newport City Downtown Development Board each made presentations to the council. The event policy amendments were approved. Canadian Artist Jean Noel Fortin provided a hand painted historical scene of Newport to the council.

FY 22-23 Budget Highlights

The FY 21-22 budget presents an overall increase of \$40,433.86, or .95%, on an amount to be raised by the taxpayers of \$4,236,973.85. The City consistently attempts to present a budget that balances the burden placed upon our taxpayers, and yet still allows infrastructure maintenance and improvements. This budget contains no offsets, which is a practice we have been weaning away from so that the taxpayer has a realistic understanding of the city's operational costs.

Through the Rural Communities Development Initiative grant (RCDI) from USDA, the City now has extra capacity to apply for grants to ease this burden. Professional grant writers and project managers take the responsibility to write the grants, and when they are awarded, they assist with the accountability requirements to the funder. This has been a terrific advantage as we transition ourselves into an attractive destination to live, work, and play. Some of the grants have been completed and some are still in process. In FY 20-21, two grants were completed, and funds were reimbursed as follows: The land record digitization grant was completed and \$20,573.38 was reimbursed. No cash match was required for the grant, although access to digital land records is now a permanent feature offered to the community for a monthly vendor fee of approximately \$425.00. The EV Car charging station was completed and a grant amount of \$18,902.02 was reimbursed. The city contributed \$1,968.75 to the total project cost. If not for these grant opportunities, the city would have had to either fund the entire project costs, or the projects would have been unlikely to have occurred. These grants represent good opportunities that allow recognition of services and projects that would otherwise be potentially unreachable.

Grants that have come into our Police Department in FY20-21 are:

The Drug Task force grant provided \$85,344.76,
STOP grant provided \$25,697.55

USDA Equipment Grant provided \$29,206.78 for Police Radios
Stone Garden Equipment: \$7000.00
Stone Garden Operations: \$83464.97, and
SIU grant was \$30,000.00

Police Department grants are not guaranteed. When grants are awarded and funds are reimbursed to the city, the total for the department's costs are lower than projected. If budgeted funds are unspent, those funds get reassigned in the next year's budget, thereby easing that burden, in a continuous cycle that will last for as long as the department receives these unbudgeted revenues. Because police grants are not guaranteed and we must still employ the same number of staff, the police revenue will show 0 income for those line items. This model has been very effective for the department and the taxpayers.

Since the restructuring of Parks facilities to Public Works that occurred in January, we have had an adjustment in how we are learning the pattern of maintenance for each facility. Facility maintenance has been a priority for the council for many years and it is gratifying to see it come into reality. We were able to make immediate and necessary improvements to Prouty Beach such as a new roof on the campground bathroom/laundry room, new toilets, and we replaced the front deck on the beach house. We will make additional improvements as demonstrated in the Capital Improvements section of the budget for all our facilities. With the transfer of maintenance from Parks to the Public Works Department and coinciding with the hiring of Recreation Director Michael Brown comes a fresh action-oriented perspective that provides efficiencies and economies of scale. We are excited to see these improvements executed.

The budget will reflect closer alignment with the Five-Year Capital Program for all departments. The Capital Program reflects the Implementation Strategies categorized in the Waterfront and Downtown Master Plan. This plan supports our transformation and sets the stage for what we hope will contribute to economic success for our city as we move forward.

An interesting note is that we have found several municipalities are seeing the same budgeting trend as is reflected in this budget. While I look forward to the time when I do not have to reference the Covid-19 pandemic as having a sweeping impact on our work, the harsh reality is that the impacts are still showing up through things such as supply chain delays, higher expenses, and even more sensitive is the disruptions to our staffing patterns, particularly for those employees with school aged children, and as you are well aware, our dedicated employees are our most valuable asset.

Taxes are used to support municipal services which include police and fire protection, ambulance services, open and passable roads, clean drinking water and competent wastewater management, a city beautification plan, a recycling center, recreational programming, well-kept public spaces, a responsible fleet management rotation for essential vehicles and equipment, and equally important is the administrative services such as maintaining vital records, zoning and assessing, and tracking daily operations. Breaking these costs down on a medium home value of \$150,000.00 equates to \$5.90 a day: Police = \$2.23, Public Works = \$1.44, Capital Projects = .96, Recreation = .32, Fire = .19, Miscellaneous Operations = .76.

This 2021 Annual Report contains productive and enjoyable updates from each City Department. Each department is working in unison to help make Newport City an attractive place to live, work, and play. We continue with our excellent working collaborations to promote efficiencies and exciting projects. Without intention to leave anyone out, our partnerships include Northern Vermont Development Association, Northern Communities Investment Corporation, The Vermont Land Trust Bluffside Farm, Memphremagog Trails, The Newport Downtown Development, the State of Vermont's various departments and agencies who work with us, and the myriad of local skilled trades and vendors whom we do business, our outdoor

enthusiasts, local nonprofits and businesses, and the commissions and committees that are actively engaged in actualizing the potential that Newport offers.

I want to acknowledge our valuable workforce at the City of Newport. Our employees and department heads are dedicated professionals. It is a pleasure to work alongside these remarkable individuals in every department. The cross section of skills and innovation make this a very desirable place to work. We have confronted numerous challenges and tried new approaches and I'm pleased to say the payoff shows in the quality of our work, our well-coordinated events, the level of comfort and safety we feel on our streets, the confidence we have in our water and wastewater systems, and the maintenance of our facilities. I thank the council members for their wisdom and forward thinking.

It is a very exciting time to be involved with the City of Newport. I encourage our citizens and visitors to stop by, email, call with any questions, updates, concerns, or comments, attend our meetings, and volunteer to get involved in our boards and commissions. While we continue to do our best around the safety protocols to avoid the spread of germs and sustain a safe work environment, we would love to hear from you. Our department heads and I make ourselves readily available. While the City does not maintain a social media presence, our website is regularly updated. Social media can be a confusing place, which is why we encourage you to contact us directly for accurate information.

Respectfully submitted,

Laura Dolgin
City Manager (802)334-5136 laura.dolgin@newportvermont.org

2022-2023 Proposed General Fund & Water/Sewer Budgets



**CITY OF NEWPORT
BUDGET REPORT
Council Approved 1/3/22**

DEPARTMENT	2019-2020 ACTUALS	2020-2021 BUDGET	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED
CITY PROPERTY TAX	3,863,214.23	4,074,728.00	4,176,467.95	4,199,016.00	4,232,973.86
PAYMENT IN LIEU OF TAXES	491,269.00	490,700.00	491,024.00	490,700.00	490,700.00
GENERAL GOV. INCOME	739,698.53	514,675.00	726,332.57	521,975.00	532,975.00
GENERAL GOV. EXPENSE	623,268.11	630,561.00	662,361.47	617,217.00	635,583.21
NET GEN. GOVERNMENT	116,430.42	(115,886.00)	63,971.10	(95,242.00)	(102,608.21)
POLICE DEPT. INCOME	441,109.71	65,200.00	373,897.45	81,300.00	167,044.00
POLICE DEPT. EXPENSE	1,908,420.23	1,803,734.00	1,745,480.03	1,789,279.00	1,909,618.32
NET POLICE	(1,467,310.52)	(1,738,534.00)	(1,371,582.58)	(1,707,979.00)	(1,742,574.32)
FIRE DEPT. INCOME	44,277.21	42,500.00	43,285.27	42,300.00	42,500.00
FIRE DEPT. EXPENSE	184,601.41	190,007.00	186,786.18	191,678.00	189,412.00
NET FIRE	(140,324.20)	(147,507.00)	(143,500.91)	(149,378.00)	(146,912.00)
PUBLIC WORKS INCOME	210,878.78	138,500.00	206,537.76	141,100.00	141,100.00
PUBLIC WORKS EXPENSE	1,353,240.59	1,216,536.00	1,390,411.06	1,240,184.00	1,264,860.75
NET PUBLIC WORKS	(1,142,361.81)	(1,078,036.00)	(1,183,873.30)	(1,099,084.00)	(1,123,760.75)
RECREATION INCOME	408,319.50	391,030.00	319,790.64	341,030.00	375,830.00
RECREATION EXPENSE	601,577.48	603,145.00	614,210.97	587,206.00	627,807.58
NET RECREATION	(193,257.98)	(212,115.00)	(294,420.33)	(246,176.00)	(251,977.58)
CAPITAL INCOME	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSE	712,612.91	718,083.00	560,092.98	719,583.00	752,040.00
NET CAPITAL	(712,612.91)	(718,083.00)	(560,092.98)	(719,583.00)	(752,040.00)
ALL OTHER INCOME	10,728.61	0.00	0.00	0.00	0.00
JND OFFSET TO REDUCE TAXES	0.00	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	100,000.00	0.00	0.00	0.00
ALL OTHER EXPENSE	675,332.18	655,266.99	732,836.42	664,798.00	603,801.00
NET OTHER	(664,603.57)	(555,266.99)	(732,836.42)	(664,798.00)	(603,801.00)
TOTAL INCOME:	2,346,281.34	1,642,605.00	2,160,867.69	1,618,405.00	1,750,149.00
TOTAL EXPENSE:	6,059,052.91	5,817,333.00	5,892,179.11	5,809,945.00	5,983,122.85
TOTAL TO BE RAISED BY TAXES	3,712,771.57	4,174,728.00	3,731,311.42	4,191,540.00	4,232,973.85
TAXES TO BE RAISED		4,074,728.00		4,191,539.99	4,232,973.85
GRAND LIST Estimate		319,000,000		321,000,000	321,000,000
Proposed Tax Rate		1.2773		1.3058	1.3187
Current Tax Rate		1.2780		1.3073	
**The city portion of taxes to be raised equals:				4,191,539.99	4,232,973.85
Resulting in an estimated tax rate of:				1.3058	1.3187
Assuming a Grand List of:				321,000,000	321,000,000

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

GENERAL FUND REVENUES					
GENERAL GOVERN.	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
PROPERTY TAXES CITY	3,863,214.23	4,074,728.00	4,176,467.95	4,199,016.00	4,232,973.86
STATE MUNI TAX ADJ	220,299.34	205,000.00	204,479.38	205,000.00	205,000.00
FISH & WILDLIFE	239.40	400.00	239.40	200.00	200.00
INTEREST ON CURRENT TAX	27,588.95	24,000.00	28,190.07	25,000.00	26,000.00
CORRECTIONS CONTRACT	85,600.81	82,000.00	88,096.19	84,000.00	87,000.00
PAY IN LIEU OF TAXES	460,569.00	460,000.00	460,324.00	460,000.00	460,000.00
TAX REFUNDS (PRIOR YEARS)	-861.99	0.00	-11,197.86	0.00	0.00
INTEREST ON DEL TAX	16,322.37	9,000.00	18,035.12	12,000.00	14,000.00
PENALTY DELINQUENT	40,394.34	37,000.00	42,478.71	37,000.00	38,000.00
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 SALE REDEMPTION	0.00	0.00	52,606.18	0.00	0.00
TOTAL TAX & PENALTY	4,744,066.45	4,922,828.00	5,090,419.14	5,052,916.00	5,093,873.86
LICENSES & FEES					
BEVERAGE LICENSES	2,035.00	2,400.00	2,655.00	2,200.00	2,400.00
DOG LICENSES	1,040.00	1,700.00	823.00	1,000.00	1,000.00
BUILDING PERMITS	5,203.24	6,500.00	5,721.40	5,500.00	5,500.00
CITY CLERK MISC	2,502.00	4,400.00	399.92	3,000.00	400.00
VAULT TIME	302.00	0.00	1,087.25	400.00	1,000.00
VAULT COPIES	1,091.25	0.00	3,384.75	1,000.00	3,000.00
AVENU COPY REVENUE	0.00	0.00	148.50	0.00	100.00
CITY CLERK RECORDING FEES	41,715.00	47,000.00	41,301.00	42,000.00	41,000.00
CERTIFIED BIRTH CERTIFICATES	1,210.00	0.00	3,820.00	1,500.00	3,500.00
MARRIAGE CERTIFICATE	150.00	0.00	715.00	200.00	500.00
CERTIFIED DEATH CERTIFICATES	4,887.00	0.00	7,107.00	5,000.00	6,000.00
RECORD RESTORATION RESERVE	10,788.00	0.00	14,717.00	0.00	0.00
TOTAL LICENSES & FEES	70,923.49	62,000.00	81,879.82	61,800.00	64,400.00
REIMBURSEMENT					
SCHOOL TRANSFER	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
CURRENT USE/HOLD HARMLESS	28,603.00	14,500.00	14,262.00	14,500.00	15,300.00
TOTAL REIMBURSEMENT	36,103.00	22,000.00	21,762.00	22,000.00	22,800.00
MISC INCOME					
VENDOR PERMIT	400.00	0.00	300.00	0.00	0.00
PRIVATE DONATION	50,000.00	0.00	0.00	0.00	0.00
CENTENNIAL REVENUE	0.00	0.00	25.00	0.00	0.00
LAND RECORD DIGITIZATION	0.00	0.00	20,579.38	0.00	0.00
REIM RECYCLED METAL	94.15	0.00	382.20	0.00	0.00
HAZARDOUS WASTE GRANT	3,570.12	3,000.00	3,583.53	3,500.00	3,500.00
EQUALIZED STUDY REIMB	2,085.00	2,000.00	2,090.00	2,000.00	2,000.00
LISTER EDUCATION	0.00	400.00	0.00	400.00	0.00
REFUNDS	167.37	0.00	0.00	0.00	0.00
WALMART FUNDS	100,000.00	0.00	100,000.00	0.00	0.00
INT REIMBURS	0.00	0.00	1,267.02	0.00	0.00
MUNICIPAL BLDG INCOME	60.00	500.00	0.00	0.00	0.00
CELLULAR ONE LEASE	32,295.84	32,000.00	33,190.82	32,000.00	32,000.00
LAND SALE	0.00	0.00	20,000.00	0.00	0.00
NCRC REIMBURSEMENT	0.00	30,000.00	0.00	30,000.00	30,000.00
ADMIN REIMBURSEMENT	875.00	0.00	0.00	0.00	0.00
COVID-19 GRANT INCOME	35,000.00	0.00	-11,368.36	0.00	0.00
MWA PROUTY BEACH PROJECT	733.84	0.00	5,662.11	0.00	0.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
INSURANCE REFUNDS/CLAIMS	0.00	0.00	4,667.67	0.00	0.00
MISC INCOME	10,064.43	300.00	4,602.76	1,000.00	1,000.00
TOTAL MISC INCOME	235,345.75	68,200.00	184,982.13	68,900.00	68,500.00
OTHER INTEREST INCOME					
DELINQUENT TAX ATTY FEES	0.00	0.00	6,363.34	0.00	0.00
INTEREST REAPPRAISAL FD	37.27	0.00	24.82	0.00	0.00
INTEREST ON MBA CKING	7,151.90	5,000.00	7,659.44	6,000.00	7,000.00
OTHER INTEREST INCOME	22.90	25.00	11.36	25.00	25.00
INTEREST COVENTRY SINKING	76.20	50.00	71.20	50.00	50.00
INTEREST WALMART FUNDS	454.80	0.00	651.27	0.00	0.00
TOTAL INTEREST INC	7,743.07	5,075.00	14,781.43	6,075.00	7,075.00
TOTAL GENERAL GOV	5,094,181.76	5,080,103.00	5,393,824.52	5,211,691.00	5,256,648.86
POLICE					
SPECIAL INVEST UNIT	30,000.00	0.00	30,000.00	0.00	0.00
VT TRAFFIC COURT FINES	3,870.50	9,000.00	10,350.65	9,000.00	10,000.00
K-9 DONATIONS	0.00	0.00	3,250.00	0.00	0.00
CONTRACTED SERVICES	4,167.74	0.00	2,160.00	0.00	0.00
OPERATION STONEGARDEN	79,548.79	0.00	83,464.97	0.00	0.00
NCUHS RESOURCE OFFICER	0.00	0.00	0.00	0.00	61,500.00
STONEGARDEN EQUIP 97.067	53,292.00	0.00	7,000.00	0.00	0.00
PARKING TICKET FINES	160.00	500.00	330.00	500.00	500.00
EQUITABLE SHARE ACCT	135.25	0.00	0.00	0.00	0.00
USDA EQUIPMENT GRANT	38,393.22	0.00	29,106.78	0.00	0.00
STOP GRANT	40,601.52	0.00	25,697.55	0.00	0.00
DISPATCH FED GRANT 97.067	0.00	0.00	-238.23	0.00	0.00
POLICE REPORTS	2,020.00	1,500.00	1,731.00	2,000.00	1,500.00
POLICE MISC INCOME	10,131.92	4,000.00	3,149.99	6,000.00	6,000.00
INSURANCE CLAIMS	13,625.00	0.00	0.00	0.00	0.00
VT DRUG TASK FORCE GRANT	83,063.66	0.00	85,344.76	0.00	0.00
HSI SLOT FUNDS	25,967.70	0.00	11,000.00	0.00	0.00
DISPATCH INCOME	51,500.00	50,000.00	76,849.98	63,600.00	87,344.00
OTHER REIMBURSEMENT	4,316.41	0.00	4,500.00	0.00	0.00
DOG IMPOUND FEES	316.00	200.00	200.00	200.00	200.00
TOTAL POLICE INCOME	441,109.71	65,200.00	373,897.45	81,300.00	167,044.00
FIRE DEPARTMENT					
LABOR & MATERIALS	350.00	500.00	2,117.50	300.00	500.00
MISC. INCOME	2,892.50	2,000.00	2,500.00	2,000.00	2,000.00
COVENTRY CAPITAL SHARE	41,034.71	40,000.00	38,667.77	40,000.00	40,000.00
TOTAL FIRE DEPT INC.	44,277.21	42,500.00	43,285.27	42,300.00	42,500.00
STREET DEPARTMENT					
STATE AID TO HIGHWAY	141,548.09	138,500.00	181,203.03	141,100.00	141,100.00
STREET DEPT. LAB & MAT	0.00	0.00	1,178.41	0.00	0.00
PUBLIC WORKS OTHER	14,845.00	0.00	2,094.60	0.00	0.00
REGIONAL PLANNING GRANT	-2,775.01	0.00	0.00	0.00	0.00
PW VEHICLE/EQUIP REVENUE	0.00	0.00	800.00	0.00	0.00
HIGHWAY STRUCTURES GRANT	54,900.00	0.00	0.00	0.00	0.00
AOT BIKE PATH	2,360.70	0.00	2,360.70	0.00	0.00
EV CAR CHARGING INCOME	0.00	0.00	18,901.02	0.00	0.00
TOTAL STREET DEPT	210,878.78	138,500.00	206,537.76	141,100.00	141,100.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
PROUTY BEACH	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
PROUTY BEACH ADMISSIONS	1,634.40	600.00	12.00	0.00	0.00
PROUTY BEACH TRANSIENT	102,128.28	95,000.00	114,760.28	102,000.00	112,000.00
PROUTY BEACH SEASONAL	48,366.23	48,750.00	58,275.97	48,750.00	55,000.00
PROUTY BEACH MISC.	3,653.85	200.00	15.00	200.00	200.00
PROUTY BEACH GREEN SPACE RENTAL	0.00	500.00	305.00	500.00	400.00
PROUTY BEACH FACILITY RENTAL	1,360.00	1,200.00	2,045.00	1,200.00	1,200.00
PB ATHLETIC FIELDS RENTAL	185.00	1,000.00	4,642.69	500.00	500.00
EQUIPMENT RENTAL	5,781.67	5,000.00	0.00	5,500.00	5,700.00
PROUTY ELECTRIC	2,380.25	5,000.00	855.00	4,000.00	3,500.00
PB RESALE GOODS	491.00	700.00	0.00	500.00	500.00
TOTAL PROUTY BEACH	165,980.68	157,950.00	185,772.54	163,150.00	179,000.00
RECREATION MISC.					
SENIOR CENTER SALARY RE	2,190.18	3,000.00	0.00	3,000.00	3,000.00
SENIOR CENTER OTHER REIMB	984.00	1,500.00	0.00	500.00	500.00
GYM RENTAL	4,501.77	3,500.00	260.00	5,000.00	3,500.00
AARP GRANT	24,172.35	0.00	0.00	0.00	0.00
PARADES	0.00	4,000.00	0.00	0.00	0.00
WAIVED EVENT FEES	729.00	0.00	0.00	0.00	0.00
AQUATIC NUIS AQ12-55	6,249.00	0.00	2,499.00	0.00	0.00
SUMMER CAMP PROGRAMS	0.00	0.00	13,425.00	0.00	48,000.00
DISCOUNT TICKETS	12,196.00	12,000.00	18,438.95	12,000.00	10,000.00
ADULT PROGRAMS	24,954.29	4,000.00	20.00	30,000.00	27,000.00
SUMMER PROGRAMS	6,752.90	30,000.00	8,407.50	6,000.00	4,000.00
ANNUAL EVENTS	30,311.14	30,000.00	26,552.19	10,000.00	2,000.00
YOUTH WINTER PROGRAMS	160.00	0.00	1,725.00	2,000.00	1,500.00
TOTAL REC MISC.	113,200.63	88,000.00	71,327.64	68,500.00	99,500.00
GARDNER PARK					
GARDNER PARK RENTAL	4,148.40	8,000.00	9,015.80	8,000.00	8,000.00
SKATING RINK INCOME	350.00	2,000.00	773.37	500.00	500.00
GARDNER PARK EQUIP RENTAL	298.25	500.00	679.00	500.00	500.00
TOTAL GARDNER PARK INC	4,796.65	10,500.00	10,468.17	9,000.00	9,000.00
WATERFRONT					
GATEWAY UTILITY REIM	8,139.11	8,000.00	0.00	0.00	0.00
COMMERCIAL SLIPS	5,330.00	5,330.00	5,714.66	5,330.00	5,330.00
COMMERCIAL UTILITIES	238.23	0.00	766.34	300.00	500.00
DINGHY DOCK	300.00	750.00	450.00	750.00	500.00
GATEWAY CENTER	16,175.00	14,400.00	4,535.00	5,000.00	5,000.00
PUMP OUTS	0.00	100.00	0.00	0.00	0.00
GASOLINE SALES	42,071.95	60,000.00	8,639.19	45,000.00	45,000.00
WF SEASONALS	1,454.25	38,000.00	30,855.20	38,000.00	30,000.00
WF TRANSIENT	730.00	6,000.00	785.00	4,000.00	1,000.00
WF RESALE GOODS	49,903.00	2,000.00	476.90	2,000.00	1,000.00
TOTAL WATERFRONT	124,341.54	134,580.00	52,222.29	100,380.00	88,330.00
TOTAL RECREATION	408,319.50	391,030.00	319,790.64	341,030.00	375,830.00
LANDSCAPING					
LABOR & MATERIALS	10,728.61	0.00	843.30	0.00	0.00
TOTAL LANDSCAPING	10,728.61	0.00	843.30	0.00	0.00
GRAND TOTAL INCOME	6,209,495.57	5,717,333.00	6,338,178.94	5,817,421.00	5,983,122.86

GENERAL FUND EXPENSES

ADMINISTRATION

EXPENSES	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
CITY COUNCIL	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SALARIES	8,240.00	8,250.00	8,040.00	8,250.00	8,250.00
OFFICE SUPPLIES	67.76	100.00	158.64	100.00	100.00
WAIVED EVENT FEES	0.00	0.00	0.00	0.00	0.00
COMMUNICATIONS	156.10	1,200.00	214.19	1,200.00	1,200.00
TRAVEL & MISC.	104.28	1,200.00	86.40	1,200.00	1,200.00
COUNCIL SPECIAL PROJECTS	1,310.39	2,500.00	1,417.75	1,500.00	1,000.00
FLAGS	0.00	0.00	0.00	0.00	500.00
SOCIAL SECURITY	630.36	632.00	675.07	635.00	635.00
WORKERS COMP	30.51	0.00	0.00	50.00	50.00
TOTAL CITY COUNCIL	10,539.40	13,882.00	10,592.05	12,935.00	12,935.00
CITY MANAGER OFFICE					
SALARIES	40,621.08	47,381.00	43,473.21	48,841.00	50,308.00
VACATION	4,604.28	3,339.00	4,065.69	3,441.00	3,544.00
HOLIDAY	2,911.22	2,402.00	3,260.17	2,475.00	2,549.00
SICK	2,286.52	0.00	5,382.24	0.00	0.00
COVID-19 PAY	3,265.54	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	698.33	1,500.00	650.27	1,000.00	700.00
COVID-19 EXPENSES	3,036.05	0.00	1,556.68	0.00	0.00
ADVERTISING	0.00	300.00	0.00	300.00	200.00
COMMUNICATIONS	3,925.49	6,000.00	4,230.40	5,000.00	5,000.00
TRAINING, CONF. & DUES	419.86	500.00	225.00	500.00	400.00
SOCIAL SECURITY	4,323.85	4,064.00	4,930.90	4,189.00	4,314.68
MUNICIPAL RETIREMENT	4,499.64	5,564.00	4,677.58	5,803.00	5,976.00
HEALTH INSURANCE	10,805.11	10,071.00	12,886.53	10,560.00	10,462.36
WORKMAN'S COMP INSURANCE	196.45	235.00	221.75	235.00	250.00
UNEMPLOYMENT COMPENSATION	66.92	285.00	258.05	200.00	300.00
LIFE/AD&D/DISABILITY INS	569.40	530.00	532.84	600.00	600.00
HRA EXPENSE	185.68	1,693.00	1,462.95	1,693.00	1,749.00
REPAIRS & MAINTENANCE	1,041.13	1,500.00	1,395.05	1,500.00	1,500.00
TRAVEL	2,169.52	2,900.00	2,280.00	2,500.00	2,500.00
NEW EQUIPMENT	717.14	500.00	1,082.48	1,500.00	1,500.00
TOTAL CITY MANAGER	86,343.21	88,764.00	92,571.79	90,337.00	91,853.04
DELINQUENT TAX COLLECTOR					
SALARIES	2,180.40	3,900.00	1,992.06	4,017.00	4,017.00
OFFICE SUPPLIES	0.00	50.00	0.00	50.00	50.00
COMMUNICATIONS	1,687.03	1,200.00	1,447.50	1,200.00	1,400.00
SOCIAL SECURITY	157.00	299.00	157.26	308.00	308.00
WORKERS COMP	0.00	0.00	13.80	0.00	20.00
OTHER EXPENSES	146.08	200.00	11,455.08	200.00	200.00
PROFESSIONAL EXPENSES	2,330.30	0.00	1,259.66	0.00	0.00
TOTAL DEL. TAX COLLECTOR	6,500.81	5,649.00	16,325.36	5,775.00	5,995.00
ELECTION EXPENSE					
SALARIES	1,293.28	3,000.00	2,608.21	2,000.00	2,600.00
BALLOTS	40.00	2,700.00	3,411.32	2,700.00	3,500.00
ADVERTISING	458.26	500.00	97.00	500.00	400.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
COMMUNICATIONS	220.98	250.00	626.89	200.00	650.00
SOCIAL SECURITY	97.95	230.00	204.55	153.00	225.00
REPAIR AND MAINTENANCE	484.10	2,500.00	447.10	2,500.00	2,500.00
OTHER EXPENSE	461.07	1,200.00	1,479.37	800.00	1,500.00
TOTAL ELECTION EXPENSE	3,055.64	10,380.00	8,874.44	8,853.00	11,375.00
CITY TREASURER					
SALARIES	79,142.82	74,002.00	71,081.63	74,002.00	65,718.00
GRANTS MANAGEMENT	0.00	0.00			
OVERTIME PAY	1,015.11	1,200.00	1,521.50	1,200.00	1,500.00
VACATION	5,111.97	3,911.00	4,606.82	3,911.00	5,812.00
HOLIDAY	2,117.73	2,080.00	2,479.37	2,080.00	3,461.00
SICK PAY	1,134.13	0.00	3,798.63	0.00	0.00
LONGEVITY PAY	350.00	300.00	350.00	350.00	350.00
TRAVEL PAY	0.00	0.00	86.25	0.00	0.00
COVID-19 EXPENSES	864.82	0.00	295.55	0.00	0.00
OFFICE SUPPLIES	1,935.96	2,300.00	3,344.23	2,300.00	3,400.00
COMMUNICATIONS	3,592.91	3,300.00	3,763.81	3,600.00	3,600.00
SOCIAL SECURITY	7,116.41	6,234.00	7,245.69	6,238.00	5,880.00
MUNICIPAL RETIREMENT	6,619.29	7,088.00	7,286.43	7,047.00	6,147.00
HEALTH INSURANCE	10,800.49	11,043.00	10,791.82	13,187.00	12,600.00
WORKMAN'S COMP INSURANCE	286.10	402.00	313.93	350.00	350.00
UNEMPLOYMENT COMPENSATION	33.46	282.00	129.02	150.00	150.00
LIFE/AD&D/DISABILITY INS	887.32	761.00	741.81	800.00	800.00
HRA EXPENSE	0.00	700.00	0.00	700.00	700.00
REPAIR & MAINTENANCE	1,515.73	1,600.00	1,842.15	1,600.00	1,600.00
OTHER EXPENSES	215.86	200.00	222.31	200.00	200.00
EQUIPMENT	460.13	1,000.00	345.70	1,000.00	1,000.00
TRAINING, CONF. & DUES	52.50	75.00	42.00	75.00	75.00
TOTALS CITY TREASURER	123,252.74	116,478.00	120,288.65	118,790.00	113,343.00
AUDIT & CITY REPORT					
PROFESSIONAL EXPENSE	34,750.00	35,000.00	35,750.00	36,000.00	37,000.00
PRINTING	4,576.00	3,500.00	5,409.10	3,000.00	500.00
OTHER EXPENSE	1,975.00	1,000.00	800.00	1,500.00	1,500.00
ANNUAL REPORT	1,275.00	200.00	0.00	1,300.00	3,500.00
TOTAL AUDIT & CITY REPORT	42,576.00	39,700.00	41,959.10	41,800.00	42,500.00
TAX LISTING					
SALARIES	46.40	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	230.07	300.00	125.16	300.00	200.00
COMMUNICATIONS	1,709.36	2,500.00	1,871.64	1,800.00	2,000.00
PROFESSIONAL EXPENSE	29,818.07	25,750.00	26,065.10	29,000.00	29,000.00
REPAIR & MAINTENANCE	1,669.18	650.00	947.10	650.00	650.00
TAX MAP MAINTENANCE	3,000.00	3,500.00	3,200.00	3,000.00	3,200.00
TRAINING	0.00	300.00	0.00	300.00	300.00
EQUIPMENT	1,106.14	0.00	291.98	0.00	0.00
APPRAISAL SOFTWARE MAINT.	6,548.50	7,000.00	725.00	7,000.00	7,000.00
TOTAL TAX LISTING	44,127.72	40,000.00	33,225.98	42,050.00	42,350.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
CITY CLERK	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SALARIES	77,545.53	74,002.00	68,117.35	74,002.00	65,718.00
OVERTIME	825.06	1,200.00	1,262.95	1,200.00	1,500.00
VACATION	3,113.83	3,911.00	4,509.33	3,911.00	5,812.00
HOLIDAY	2,117.73	2,080.00	2,273.77	2,080.00	3,461.00
SICK PAY	1,072.19	0.00	3,904.72	0.00	0.00
LONGEVITY	350.00	300.00	350.00	350.00	350.00
COVID-19 PAY	864.82	0.00	295.55	0.00	0.00
OFFICE SUPPLIES	2,035.91	2,500.00	3,182.43	2,500.00	3,000.00
RECORDING SUPPLIES	2,927.94	2,500.00	381.35	3,000.00	3,000.00
COMMUNICATIONS	3,790.98	3,200.00	3,306.87	3,800.00	3,800.00
TRAINING & CONFERENCES	359.86	0.00	86.25	0.00	0.00
SOCIAL SECURITY	6,085.15	7,127.00	5,551.54	6,238.00	6,176.00
MUNICIPAL RETIREMENT	6,621.06	6,871.00	7,286.43	7,047.00	6,000.00
HEALTH INSURANCE	11,015.15	11,043.00	9,058.09	13,187.00	13,400.00
WORKMAN'S COMP INSURANCE	286.10	402.00	313.61	350.00	350.00
UNEMPLOYMENT COMPENSATION	33.46	282.00	129.02	100.00	100.00
LIFE/AD&D/DISABILITY INS	760.56	761.00	741.81	800.00	800.00
HRA EXPENSE	0.00	700.00	0.00	700.00	700.00
REPAIR & MAINTENANCE	1,874.43	1,600.00	1,859.03	1,600.00	1,800.00
DIGITIZATION EXPENSE	0.00	0.00	2,550.00	0.00	3,000.00
DIGITIZATION GRANT EXP	0.00	0.00	23,054.30	0.00	0.00
OTHER EXPENSES	215.87	200.00	272.20	200.00	200.00
NEW EQUIPMENT	586.88	1,000.00	645.68	1,000.00	1,000.00
RECORD PRESERVATION	662.50	0.00	0.00	0.00	0.00
RECORD RESTORING	662.50	0.00	0.00	0.00	0.00
TRAINING, CONF. & DUES	52.50	40.00	42.00	40.00	40.00
DOG TAGS	0.00	0.00	128.65	0.00	40.00
TOTAL CITY CLERK	123,860.01	119,719.00	139,302.93	122,105.00	120,247.00
CORPORATE COUNSEL					
PROFESSIONAL EXPENSE	6,375.50	15,000.00	4,001.00	15,000.00	15,000.00
BOND COUNSEL	0.00	500.00	0.00	500.00	500.00
TOTAL CORP. COUNSEL	6,375.50	15,500.00	4,001.00	15,500.00	15,500.00
PLANNING & ZONING					
SALARIES	28,534.72	32,977.00	25,505.75	14,795.00	29,935.92
VACATION	0.00	0.00	220.00	866.00	0.00
SICK PAY	208.80	0.00	2,167.25	0.00	0.00
HOLIDAY	1,484.80	1,816.00	1,463.60	1,039.00	1,557.36
COVID-19 PAY	139.20	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	187.82	400.00	658.85	400.00	400.00
ADVERTISING	2,245.75	1,600.00	2,010.73	2,000.00	2,000.00
COMMUNICATIONS	2,135.38	3,000.00	2,204.41	2,400.00	2,400.00
MUNICIPAL PLAN GRANT EXP	226.50	0.00	0.00	0.00	0.00
SOCIAL SECURITY	2,474.16	2,853.00	2,529.02	1,469.00	2,409.24
MUNICIPAL RETIREMENT	2,321.38	2,491.00	2,001.66	1,800.00	3,599.23
WORKMAN'S COMP INSURANCE	128.66	77.00	68.81	150.00	150.00
UNEMPLOYMENT COMPENSATION	33.46	141.00	129.02	100.00	150.00
LIFE INSURANCE	0.00	0.00	174.57	0.00	200.00
HEALTH INSURANCE OPT OUT	0.00	0.00	1,200.00	0.00	0.00
PROFESSIONAL EXPENSES	3,134.00	1,000.00	5,760.00	1,500.00	2,500.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REPAIR & MAINTENANCE	593.18	500.00	947.10	500.00	500.00
BOARD SALARIES	2,039.20	2,500.00	1,692.00	2,500.00	2,500.00
TRAINING	359.86	200.00	20.00	500.00	500.00
NEW EQUIPMENT	407.14	0.00	0.00	500.00	500.00
OTHER EXPENSES	0.00	0.00	840.00	0.00	0.00
SOFTWARE MAINTENANCE	5,800.00	8,400.00	5,200.00	8,400.00	6,000.00
COMPREHENSIVE MPR GRANT	0.00	0.00	16,554.25	0.00	0.00
TOTAL PLANNING & ZONING	52,454.01	57,955.00	71,347.02	38,919.00	55,301.75
MUNICIPAL BUILDING					
SALARIES	40,771.68	42,852.00	38,627.00	42,852.00	43,773.34
VACATION	3,644.12	2,759.00	5,126.77	2,759.00	1,839.22
HOLIDAY	2,137.52	2,207.00	1,650.08	2,207.00	2,207.06
SICK PAY	1,696.32	0.00	5,287.70	0.00	0.00
ON CALL	46.00	0.00	0.00	0.00	0.00
FUEL OIL	13,118.83	16,500.00	7,292.24	15,000.00	12,000.00
PROPANE	56.03	100.00	65.00	100.00	100.00
OPERATING SUPPLIES	1,831.12	3,000.00	3,946.63	3,000.00	4,000.00
REPAIR & MAINT SUPPLIES	589.48	1,600.00	503.16	1,600.00	1,500.00
SMALL TOOLS & EQUIP	0.00	200.00	557.63	200.00	500.00
MISC. EXPENSE	407.50	400.00	499.00	400.00	400.00
REPAIR & MAINT	19,004.40	15,000.00	17,888.85	15,000.00	15,000.00
UTILITIES	16,618.55	18,000.00	16,227.49	18,000.00	17,000.00
IMPROVEMENTS	10,649.41	5,000.00	11,195.50	5,000.00	5,000.00
WORK ATTIRE	166.22	300.00	833.84	300.00	500.00
GYM DEPOSIT REFUNDS	209.00	0.00	0.00	0.00	0.00
SOCIAL SECURITY	3,865.45	3,552.00	4,081.52	3,659.00	3,489.36
MUNICIPAL RETIREMENT	3,857.19	3,424.00	4,024.03	3,826.00	3,825.57
HEALTH INSURANCE	0.00	0.00	2,088.94	0.00	8,198.88
WORKMAN'S COMP INSURANCE	2,446.85	4,383.00	2,055.83	3,000.00	2,100.00
UNEMPLOYMENT COMPENSATION	33.46	282.00	129.02	200.00	200.00
LIFE/AD&D/DISABILITY INS	433.94	475.00	360.24	450.00	450.00
HRA EXPENSE	0.00	0.00	0.00	0.00	2,100.00
HEALTH INSURANCE OPT OUT	2,600.00	2,500.00	1,400.00	2,600.00	0.00
TOTAL MUNICIPAL BUILDING	124,183.07	122,534.00	123,840.47	120,153.00	124,183.43
REAPPRAISAL					
SALARIES	0.00	0.00	0.00	0.00	0.00
CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00
OTHER DIRECT COSTS	0.00	0.00	32.68	0.00	0.00
PROFESSIONAL EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL REAPPRAISAL	0.00	0.00	32.68	0.00	0.00
TOTAL ADMINISTRATION	623,268.11	630,561.00	662,361.47	617,217.00	635,583.21

POLICE DEPARTMENT

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
REVENUE	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
WAIVED EVENT FEES	0.00	0.00	0.00	0.00	0.00
SIU SALARIES	30,000.00	0.00	30,000.00	0.00	0.00
VT TRAFFIC COURT FINES	3,870.50	9,000.00	10,350.65	9,000.00	10,000.00
K-9 DONATIONS	0.00	0.00	3,250.00	0.00	0.00
CONTRACTED SERVICES	4,167.74	0.00	2,160.00	0.00	0.00
OPER STONEGARDEN 97.067	79,548.79	0.00	83,464.97	0.00	0.00
NCUHS RESOURCE OFFICER	0.00	0.00	0.00	0.00	61,500.00
STONEGARDEN EQUIP 97.067	53,292.00	0.00	7,000.00	0.00	0.00
PARKING FINES	160.00	500.00	330.00	500.00	500.00
USDA EQUIPMENT GRANT	38,393.22	0.00	29,106.78	0.00	0.00
STOP GRANT	40,601.52	0.00	25,697.55	0.00	0.00
DISTRICT COURT RESTITUTION	135.25	0.00	0.00	0.00	0.00
DISPATCH GRANT	0.00	0.00	-238.23	0.00	0.00
POLICE REPORTS	2,020.00	1,500.00	1,731.00	2,000.00	1,500.00
POLICE INVOICE INCOME	10,131.92	4,000.00	3,149.99	6,000.00	6,000.00
INSURANCE CLAIMS	13,625.00	0.00	0.00	0.00	0.00
VDTF	83,063.66	0.00	85,344.76	0.00	0.00
HSI SLOT FUNDS	25,967.70	0.00	11,000.00	0.00	0.00
DISPATCH INCOME	51,500.00	50,000.00	76,849.98	63,600.00	87,344.00
OTHER REIMBURSEMENT	4,316.41	0.00	4,500.00	0.00	0.00
DOG IMPOUND FEES	316.00	200.00	200.00	200.00	200.00
TOTAL POLICE INCOME	441,109.71	65,200.00	373,897.45	81,300.00	167,044.00
EXPENSES					
ADMINISTRATION					
SALARIES	111,353.44	123,390.00	65,589.78	67,728.00	69,757.00
VACATION	17,032.22	12,402.00	6,528.33	5,941.00	6,119.00
HOLIDAY	5,282.65	6,571.00	3,460.80	3,565.00	3,672.00
SICK PAY	7,279.82	0.00	126.18	0.00	0.00
UNIFORM ALLOWANCE	666.40	1,000.00	450.00	500.00	500.00
OFFICE SUPPLIES	189.90	150.00	125.39	150.00	150.00
OPERATING SUPPLIES	0.00	150.00	31.54	150.00	150.00
ADVERTISING	0.00	600.00	0.00	600.00	600.00
ON-CALL PAY	828.00	1,000.00	736.00	1,000.00	750.00
COMMUNICATIONS	797.81	1,500.00	1,193.12	1,500.00	1,500.00
TRAVEL & MISC. EXPENSE	469.36	1,000.00	235.85	1,000.00	1,000.00
SOCIAL SECURITY	11,421.28	10,968.00	5,842.06	5,947.00	6,143.00
MUNICIPAL RETIREMENT	15,476.64	14,735.00	8,339.73	8,187.00	8,432.00
HEALTH INSURANCE	22,610.43	23,151.00	20,698.17	24,241.00	23,111.00
WORKMAN'S COMP INSURANCE	10,849.71	10,524.00	5,824.75	6,600.00	6,000.00
UNEMPLOYMENT COMPENSATION	66.92	282.00	129.04	100.00	150.00
LIFE/AD&D/DISABILITY INS	1,289.02	1,347.00	674.45	675.00	700.00
HEALTH INSURANCE OPT OUT	2,000.00	2,500.00	0.00	0.00	0.00
HRA EXPENSE	3,978.47	0.00	1,387.39	3,000.00	3,000.00
POLICE LIABILITY INS	29,326.34	34,000.00	26,883.05	31,000.00	31,000.00
OTHER EXPENSES	25,817.30	500.00	1,957.20	500.00	1,000.00
TRAINING	925.00	1,000.00	78.00	1,000.00	1,000.00
TOTAL POLICE ADMIN.	267,660.71	246,770.00	150,290.83	163,384.00	164,734.00

POLICE PATROL	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SICK PAY	19,060.33	0.00	7,397.85	0.00	0.00
COVID-19 SICK PAY	0.00	0.00	980.65	0.00	0.00
VACATION	33,918.68	33,708.00	31,144.93	46,816.00	40,150.00
HOLIDAY	16,582.28	58,636.00	33,001.27	59,356.00	45,877.00
SALARIES	454,551.60	544,656.00	412,481.96	602,588.00	647,956.00
OVERTIME	102,836.45	70,000.00	79,927.10	70,000.00	70,000.00
PART-TIME	13,902.72	30,000.00	59,530.75	30,000.00	30,000.00
ON-CALL PAY	3,964.00	5,200.00	3,956.00	5,200.00	5,200.00
OFFICE SUPPLIES	951.29	2,500.00	741.29	2,500.00	2,500.00
GASOLINE	12,967.59	18,000.00	13,125.10	18,000.00	18,000.00
SIU SALARIES	48,132.81	0.00	56,147.05	0.00	0.00
COMMUNICATIONS	12,325.42	15,000.00	10,799.83	15,000.00	14,000.00
UNIFORM PURCHASES	2,853.44	3,000.00	1,962.56	3,000.00	3,000.00
SOCIAL SECURITY	52,707.19	56,779.00	55,496.19	62,268.00	64,197.80
MUNICIPAL RETIREMENT	75,527.91	60,209.00	69,773.73	76,659.00	90,916.00
HEALTH INSURANCE	129,766.02	134,797.00	96,169.25	143,201.00	127,265.00
WORKMAN'S COMP INSURANCE	61,583.33	54,106.00	71,674.22	63,000.00	73,000.00
UNEMPLOYMENT COMPENSATION	401.50	3,661.00	1,677.27	1,000.00	2,000.00
LIFE/AD&D/DISABILITY INS	5,823.17	5,904.00	5,778.62	6,200.00	6,200.00
HRA EXPENSE	367.81	19,041.00	4,164.19	7,000.00	7,000.00
HEALTH INSURANCE OPT OUT	7,239.02	9,856.00	9,760.19	6,881.00	13,119.00
VEHICLE REPAIR & MAINTENANCE	23,033.67	20,000.00	24,094.78	20,000.00	20,000.00
OUTSIDE SERVICES	7,770.24	7,000.00	6,441.71	7,000.00	7,000.00
STOP CONTRACTED SERVICES	0.00	0.00	16,587.36	0.00	0.00
UNIFORM ALLOWANCE	5,850.00	5,400.00	4,950.00	5,850.00	5,850.00
TRAINING	12,104.07	15,000.00	12,228.74	20,000.00	20,000.00
COVID-19 TRAVEL	0.00	0.00	216.92	0.00	0.00
EQUIPMENT	13,103.72	12,000.00	22,063.04	12,000.00	12,000.00
OPER STONEGARDEN 97.067	54,826.61	0.00	67,322.87	0.00	0.00
EFF GRANT 99.99	289.49	0.00	0.00	0.00	0.00
STONEGARDEN EQUIP 97.067	65,315.69	0.00	8,616.33	0.00	0.00
STONEGARDEN MAINT SUPPLIES	0.00	0.00	3,416.90	0.00	0.00
VDTF	60,366.78	0.00	61,068.30	0.00	0.00
K-9 EXPENSES	1,372.52	1,200.00	1,355.23	1,200.00	1,350.00
BULLET PROOF VESTS	2,097.60	2,000.00	1,830.00	0.00	0.00
TOTAL POLICE PATROL	1,301,592.95	1,187,653.00	1,255,882.18	1,284,719.00	1,326,580.80
POLICE DISPATCH					
SICK PAY	6,569.28	0.00	8,002.42	0.00	0.00
VACATION	6,607.35	10,753.00	10,831.37	9,553.00	9,592.00
HOLIDAY	4,457.15	15,655.00	10,860.17	16,109.00	13,072.00
SALARIES	159,549.50	155,863.00	162,116.37	161,621.00	222,256.00
OVERTIME	22,805.95	15,000.00	15,028.55	18,000.00	17,000.00
PART-TIME	19,360.52	24,000.00	26,733.80	22,000.00	27,000.00
OPERATING SUPPLIES	959.84	600.00	630.85	600.00	750.00
OFFICE SUPPLIES	1,376.21	1,000.00	827.57	1,000.00	750.00
COMMUNICATIONS	16,173.30	23,000.00	14,021.10	23,000.00	20,000.00
UNIFORM PURCHASES	517.64	800.00	1,038.91	800.00	800.00
SOCIAL SECURITY	16,791.10	16,928.00	18,499.45	17,388.00	22,102.50
MUNICIPAL RETIREMENT	16,006.65	14,126.00	16,263.36	14,983.00	20,554.00
HEALTH INSURANCE	53,729.50	60,238.00	37,240.51	35,767.00	41,117.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
WORKMAN'S COMP INSURANCE	1,052.87	17,227.00	1,089.31	2,000.00	2,000.00
UNEMPLOYMENT COMPENSATION	133.83	564.00	516.08	564.00	650.00
LIFE/AD&D/DISABILITY INS	1,861.86	1,900.00	1,370.72	2,000.00	2,000.00
HRA EXPENSE	3,871.21	4,307.00	6,542.70	5,000.00	5,000.00
HEALTH INSURANCE OPT OUT	0.00	0.00	0.00	3,441.00	6,560.00
OUTSIDE SERVICES	2,093.54	1,500.00	622.15	1,500.00	1,500.00
UNIFORM ALLOWANCE	1,800.00	1,800.00	1,800.00	1,800.00	2,250.00
TRAINING	454.86	1,000.00	404.00	1,000.00	800.00
EQUIPMENT	0.00	`	2,990.66	1,500.00	1,500.00
TOTAL POLICE DISPATCH	336,172.16	366,261.00	337,430.05	339,626.00	417,253.52

ANIMAL CONTROL

SALARIES	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	0.00	50.00	0.00	50.00	50.00
OUTSIDE SERVICES	432.00	1,500.00	120.00	1,500.00	1,000.00
TOTAL ANIMAL CONTROL	432.00	1,550.00	120.00	1,550.00	1,050.00

CONTRACTED SERVICES

SALARIES	2,385.97	0.00	1,635.71	0.00	0.00
SOCIAL SECURITY	176.44	0.00	121.26	0.00	0.00
TOTAL CONTRACTED SERVICES	2,562.41	0.00	1,756.97	0.00	0.00

TOTAL POLICE DEPARTMENT	1,908,420.23	1,802,234.00	1,745,480.03	1,789,279.00	1,909,618.32
NET PROPOSED	-1,467,310.52	-1,737,034.00	-1,371,582.58	-1,707,979.00	-1,742,574.32

FIRE DEPARTMENT

REVENUE

LABOR & MATERIALS	350.00	500.00	2,117.50	300.00	500.00
MISC. INCOME	2,892.50	2,000.00	2,500.00	2,000.00	2,000.00
COVENTRY CAPITAL SHARE	41,034.71	40,000.00	38,667.77	40,000.00	40,000.00
TOTAL FIRE DEPT INC.	44,277.21	42,500.00	43,285.27	42,300.00	42,500.00

EXPENSES

FIRE FIGHTING

SALARIES ADMIN	42,727.26	45,387.00	46,013.83	43,928.00	45,243.00
COVID-19 PAY	2,120.63	0.00	0.00	0.00	0.00
FIREFIGHTERS SALARIES	24,793.86	23,000.00	24,932.77	20,000.00	24,000.00
VACATION	4,398.13	2,922.00	358.44	1,846.00	1,901.00
HOLIDAY	1,682.30	2,338.00	985.74	2,215.00	2,282.00
SICK PAY	0.00	0.00	179.22	0.00	0.00
SOCIAL SECURITY	98.84	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	190.01	500.00	1,214.22	500.00	500.00
REPAIR & MAINT SUPPLIES	0.00	500.00	0.00	500.00	500.00
COVID-19 EXPENSES	327.35	0.00	0.00	0.00	0.00
PROPERTY & CASULTY INS	6,108.97	8,000.00	6,624.31	8,000.00	8,000.00
WORKERS COMP Assig Risk	11,056.29	15,000.00	9,193.37	15,000.00	12,000.00
GASOLINE	3,514.79	4,000.00	3,489.07	4,000.00	4,000.00
POSTAGE	66.28	0.00	8.49	0.00	0.00
OTHER EXPENSE (Occupational Health)	3,543.73	3,000.00	1,001.80	3,000.00	3,000.00
OTHER EQUIPMENT MAINTENANCE	853.91	3,500.00	1,260.57	4,500.00	4,500.00
VOI FIREFIGHTER WORK COMP INS	0.00	9,700.00	269.10	9,700.00	0.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SOCIAL SECURITY	5,856.88	5,634.00	5,730.69	5,201.00	5,618.00
MUNICIPAL RETIREMENT	4,635.30	3,926.00	3,885.32	3,840.00	3,955.00
HEALTH INSURANCE	4,016.73	0.00	7,370.40	8,673.00	4,313.00
UNEMPLOYMENT COMPENSATION	33.46	325.00	129.02	200.00	200.00
LIFE/AD&D/DISABILITY INS	539.44	475.00	455.10	475.00	500.00
HEALTH INSURANCE OPT OUT	1,400.00	2,600.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	42.64	500.00	1,210.09	100.00	500.00
PERSONNEL EQUIPMENT	8,275.54	10,000.00	5,872.38	10,000.00	10,000.00
CHIEF WORK ATTIRE	201.75	0.00	264.00	300.00	300.00
LIABILITY	538.20	500.00	269.10	600.00	600.00
TRAVEL	67.16	100.00	0.00	100.00	100.00
COVENTRY EXPENSE	0.00	300.00	0.00	300.00	300.00
OTHER TRAINING EXPENSE	429.46	2,000.00	687.80	1,200.00	2,000.00
TOTAL FIRE FIGHTING	127,518.91	144,207.00	121,404.83	144,178.00	134,312.00
COMMUNICATIONS					
REPAIR/MAINTENANCE	101.72	2,000.00	0.00	1,000.00	1,000.00
COMMUNICATIONS	3,841.67	4,500.00	4,074.50	4,000.00	4,100.00
EQUIPMENT	5,425.92	2,500.00	3,274.00	5,500.00	6,000.00
TOTAL COMMUNICATIONS	9,369.31	9,000.00	7,348.50	10,500.00	11,100.00
FIRE STATION					
FUEL OIL	4,785.10	5,500.00	4,190.61	5,500.00	5,500.00
SUPPLIES	340.80	500.00	1,197.77	500.00	500.00
REPAIR/MAINTENANCE	4,690.12	1,900.00	6,858.77	1,500.00	3,000.00
UTILITIES	4,128.34	4,000.00	3,384.73	4,000.00	4,000.00
EQUIPMENT	295.00	400.00	3,411.73	500.00	3,000.00
TOTAL FIRE STATION	14,239.36	12,300.00	19,043.61	12,000.00	16,000.00
FIRE EQUIP & GRANTS					
TRUCK MAINTENANCE	9,741.21	6,000.00	5,824.16	5,000.00	6,000.00
REPAIR & MAINTENANCE	10,560.43	7,500.00	24,481.03	9,000.00	10,000.00
FIRE TRUCKS & EQUIP	7,353.31	5,000.00	4,005.12	5,000.00	6,000.00
EQUIPMENT	5,818.88	6,000.00	4,678.93	6,000.00	6,000.00
TOTAL FIRE GRANTS	33,473.83	24,500.00	38,989.24	25,000.00	28,000.00
TOTAL FIRE DEPT.	184,601.41	190,007.00	186,786.18	191,678.00	189,412.00
NET PROPOSED	-140,324.20	-147,507.00	-143,500.91	-149,378.00	-146,912.00

PUBLIC WORKS

REVENUE					
STREET DEPARTMENT					
STATE AID TO HIGHWAY	141,548.09	138,500.00	181,203.03	141,100.00	141,100.00
STREET DEPT. LAB & MAT	0.00	0.00	1,178.41	0.00	0.00
PUBLIC WORKS OTHER	14,845.00	0.00	2,094.60	0.00	0.00
REGIONAL PLANNING GRANT	-2,775.01	0.00	0.00	0.00	0.00
PW VEHICLE/EQUIP REVENUE	0.00	0.00	800.00	0.00	0.00
HIGHWAY STRUCTURES GRANT	54,900.00	0.00	0.00	0.00	0.00
AOT BIKE PATH	2,360.70	0.00	0.00	0.00	0.00
AOT BIKE PATH CA0009	0.00	0.00	2,360.70	0.00	0.00
EV CAR CHARGING INCOME	0.00	0.00	18,901.02	0.00	0.00
TOTAL STREET DEPT	210,878.78	138,500.00	206,537.76	141,100.00	141,100.00

EXPENSES	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
ADMINISTRATION	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED
SALARIES	24,427.26	27,046.00	26,261.01	30,691.00	34,072.09
VACATION	28,130.94	23,463.00	5,127.06	23,713.00	24,056.26
HOLIDAY	20,610.40	23,884.00	1,427.08	21,594.00	21,787.62
SICK PAY	25,120.28	0.00	959.94	0.00	0.00
LONGEVITY PAY	1,380.68	1,400.00	133.34	300.00	300.00
COVID-19 PAY	6,487.38	0.00	0.00	0.00	0.00
COVID-19 SICK PAY	3,088.80	0.00	6,382.54	0.00	0.00
OFFICE SUPPLIES	973.77	1,000.00	821.47	1,000.00	900.00
EMPLOYEE WORK CLOTHES	3,927.89	3,900.00	4,237.19	3,900.00	4,100.00
COMMUNICATIONS	2,609.09	4,300.00	3,916.49	2,800.00	4,000.00
SOCIAL SECURITY	48,812.85	38,646.00	48,151.08	39,143.00	40,110.06
MUNICIPAL RETIREMENT	30,825.39	32,809.00	29,622.53	34,934.00	36,201.42
HEALTH INSURANCE	61,906.83	70,780.00	73,273.01	73,241.00	66,934.71
WORKMAN'S COMP INSURANCE	43,222.02	38,698.00	40,700.12	44,000.00	42,000.00
UNEMPLOYMENT COMPENSATION	401.50	1,690.00	1,548.25	1,000.00	1,600.00
LIFE/AD&D/DISABILITY INS	4,554.98	4,200.00	4,131.59	4,200.00	4,300.00
HRA EXPENSE	2,771.13	13,793.00	6,655.40	5,000.00	7,000.00
HEALTH INSURANCE OPT OUT	5,200.00	5,200.00	2,400.00	2,600.00	5,200.00
PROFESSIONAL EXPENSES	1,559.86	200.00	7,504.00	200.00	2,000.00
REPAIR & MAINTENANCE	4,130.67	2,200.00	2,080.17	2,200.00	2,200.00
OTHER EXPENSES	20.00	100.00	633.27	100.00	0.00
SOFTWARE EXPENSE	0.00	600.00	0.00	600.00	0.00
NEW EQUIPMENT	579.97	350.00	233.33	350.00	350.00
TOTAL PUBLIC WORKS ADMIN	320,741.69	294,259.00	266,198.87	291,566.00	297,112.17
STREET MAINT					
REGULAR PAY	29,741.00	109,152.00	19,539.62	116,000.00	116,000.00
OVERTIME PAY	23,783.88	10,300.00	14,303.24	10,300.00	10,300.00
VACATION PAY	0.00	0.00	26,507.91	0.00	0.00
HOLIDAY PAY	0.00	8,240.00	19,298.20	0.00	0.00
SICK PAY	0.00	0.00	14,174.11	0.00	0.00
OTHER PAY	749.71	1,236.00	412.26	1,236.00	500.00
REPAIR /MAINTENANCE	27,913.36	0.00	32,121.83	0.00	0.00
SWEEPING/WASHING	10,512.87	0.00	14,287.03	0.00	0.00
HOT MIX/PAVING	24,788.24	0.00	45,877.18	0.00	0.00
GRADING ROADS	2,189.72	0.00	5,856.60	0.00	0.00
DUST CONTROL	285.66	0.00	904.17	0.00	0.00
TREE/BRUSH REMOVAL	695.41	0.00	1,929.15	0.00	0.00
LONG BRIDGE LIGHTING	93.60	0.00	625.37	0.00	0.00
BRIDGE MAINT.- LONG BRIDGE	434.55	0.00	0.00	0.00	0.00
MATERIALS	39,797.05	36,000.00	43,103.20	40,000.00	40,000.00
TRUCK & EQUIP MAINT SUPPLIES	6,052.33	6,000.00	10,298.94	6,000.00	10,500.00
TRUCK & EQUIPMENT PARTS	28,860.73	18,500.00	26,682.59	24,000.00	28,000.00
SMALL TOOLS & EQUIP	2,588.45	2,500.00	2,812.25	2,500.00	2,700.00
FUEL	19,547.85	19,000.00	16,293.90	19,500.00	19,500.00
TREE REMOVAL CONTRACTOR	0.00	1,500.00	0.00	1,500.00	1,500.00
TRUCK & EQUIP RENTAL	140.00	500.00	289.00	500.00	500.00
TRUCK & EQUIP REPAIRS	7,375.93	8,500.00	16,937.18	8,500.00	12,000.00
EQUIPMENT	0.00	1,500.00	629.95	1,500.00	1,500.00
OUTSIDE CONTRACTING	1,695.00	100.00	0.00	100.00	0.00
TOTAL STREET MAINT	227,245.34	223,028.00	312,883.68	231,636.00	243,000.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
WINTER MAINTENANCE	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REGULAR PAY	99,643.59	99,000.00	94,977.85	99,000.00	99,000.00
OVERTIME PAY	10,567.55	11,000.00	2,422.74	11,000.00	9,000.00
ON-CALL PAY	3,864.00	3,914.00	4,838.00	4,000.00	5,000.00
OTHER PAY	60.00	0.00	46.00	0.00	0.00
REGULAR PAY SNOW PLOWING	26,302.87	30,000.00	15,269.73	30,000.00	30,000.00
REGULAR PAY SALT & SAND PAY	15,106.50	25,000.00	9,469.51	25,000.00	25,000.00
MATERIALS	130,670.29	130,000.00	113,488.49	125,000.00	115,000.00
TRUCK & EQUIP PARTS	32,510.73	25,000.00	25,779.45	30,000.00	30,000.00
SMALL TOOLS & EQUIPMENT	858.40	500.00	1,083.77	500.00	1,000.00
FUEL	23,196.72	26,000.00	20,294.90	26,000.00	26,000.00
TRUCK & EQUIP MAINT SUPPLIES	8,706.92	6,800.00	10,430.95	8,000.00	10,000.00
TRUCK & EQUIPMENT RENTAL	5,993.49	5,000.00	200.00	6,000.00	4,000.00
TRUCK & EQUIPMENT REPAIRS	9,002.73	12,000.00	6,438.74	11,000.00	9,000.00
EQUIPMENT	0.00	300.00	0.00	300.00	300.00
TOTAL WINTER MAINT	366,483.79	374,514.00	304,740.13	375,800.00	363,300.00
GARAGE & FACILITIES					
REGULAR PAY	771.91	6,695.00	477.18	9,822.00	9,822.00
PROPANE	9,171.92	8,000.00	9,853.59	9,400.00	10,000.00
COVID-19 EXPENSES	433.57	0.00	429.40	0.00	0.00
OPERATING SUPPLIES	3,557.20	3,700.00	3,611.30	3,700.00	3,700.00
REPAIR SUPPLIES	197.12	400.00	168.18	400.00	400.00
SMALL TOOLS & EQUIPMENT	1,668.40	1,600.00	2,541.64	1,200.00	2,000.00
COMMUNICATIONS	3,872.11	3,600.00	4,047.92	3,900.00	4,100.00
REPAIR & MAINTENANCE	5,715.43	6,000.00	7,068.60	6,000.00	7,500.00
UTILITIES	6,573.32	6,000.00	6,806.31	6,800.00	7,000.00
PROFESSIONAL EXPENSE	903.00	900.00	387.50	1,000.00	750.00
EQUIPMENT	625.64	500.00	502.00	700.00	700.00
IMPROVEMENTS	1,856.73	1,500.00	260.04	2,000.00	2,000.00
STATE OPERATING FEES	0.00	350.00	0.00	350.00	350.00
TOTAL GARAGE & FACILITIES	35,346.35	39,245.00	36,153.66	45,272.00	48,322.00
CITY PROPERTY					
REGULAR PAY	30,292.87	27,810.00	41,509.06	27,810.00	34,810.00
MAINTENANCE SUPPLIES	308.96	0.00	0.00	100.00	100.00
REPAIR SUPPLIES	23.72	500.00	21.00	200.00	200.00
SMALL TOOLS & EQUIPMENT	26.25	0.00	0.00	50.00	50.00
PARKLET - MUNICIPAL BUILDING	0.00	0.00	517.50	0.00	0.00
FUEL	0.00	0.00	11.69	0.00	0.00
UTILITIES (RAILROAD SQ)	503.82	500.00	563.86	500.00	600.00
TREE MAINTENANCE	3,183.26	250.00	628.64	2,500.00	2,000.00
PROPERTY & CASUALTY INS	20,264.03	21,000.00	23,517.14	21,000.00	23,600.00
TOTAL CITY PROPERTY	54,602.91	50,060.00	66,768.89	52,160.00	61,360.00
STORM WATER MAINTENANCE (Act 64)					
REGULAR PAY	611.78	62,000.00	968.20	62,000.00	64,000.00
OVERTIME PAY	1,404.95	1,030.00	1,455.29	1,200.00	1,200.00
CAPITAL IMPROVEMENTS	20,520.11	0.00	4,360.26	0.00	0.00
REPAIRS/THAW LINE	2,746.19	0.00	5,761.81	0.00	0.00
DITCHING	887.06	0.00	16,520.70	0.00	0.00
DITCH CLEANING	2,397.96	0.00	3,622.88	0.00	0.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SHOULDER MOWING	11,453.06	0.00	13,721.54	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	405.81	300.00	220.21	300.00	300.00
TRUCK & EQUIPMENT PARTS	3,935.95	1,200.00	2,653.63	1,200.00	2,500.00
SMALL TOOLS & EQUIPMENT	0.00	750.00	1,630.96	750.00	1,500.00
MATERIALS	9,674.44	19,000.00	31,206.66	19,000.00	19,000.00
TRUCK & EQUIPMENT RENTAL	212.50	750.00	1,055.00	500.00	500.00
TRUCK & EQUIPMENT REPAIRS	73.62	100.00	0.00	100.00	100.00
OUTSIDE CONTRACTING	0.00	7,000.00	15,770.50	9,000.00	9,000.00
VIDEO LINES	0.00	0.00	246.40	0.00	0.00
STATE FEE - STORMWATER	1,596.40	3,000.00	0.00	2,500.00	2,500.00
TOTAL STORM MAINTENANCE	55,919.83	95,130.00	99,194.04	96,550.00	100,600.00
TRAFFIC MAINTENANCE					
REGULAR PAY	18,580.22	34,000.00	25,177.23	38,000.00	39,466.58
OVERTIME PAY	77.19	0.00	79.54	0.00	0.00
PAVEMENT MARKING	11,374.14	0.00	4,207.25	0.00	0.00
FLAGGING	979.16	0.00	0.00	0.00	0.00
SIGN REPAIR/REPLACE	1,527.20	0.00	1,957.51	0.00	0.00
GUARDRAILS	389.40	0.00	0.00	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	0.00	0.00	174.67	0.00	0.00
TRUCK & EQUIPMENT PARTS	0.00	0.00	35.96	0.00	0.00
MATERIALS LINE STRIPPING	6,143.35	4,000.00	2,365.51	6,000.00	8,500.00
MATERIALS SIGNS	5,465.78	4,800.00	4,296.99	5,000.00	5,000.00
SMALL TOOLS & EQUIPMENT	47.63	0.00	9.10	200.00	200.00
OUTSIDE CONTRACTING	3,197.43	1,500.00	546.58	2,500.00	1,000.00
TRAFFIC LIGHT MAINTENANCE	2,980.54	5,000.00	5,060.00	4,000.00	5,500.00
UTILITY TRAFFIC LIGHTS	5,452.50	6,000.00	5,766.29	6,000.00	6,000.00
UTILITY STREET LIGHTS	85,155.17	85,000.00	93,158.00	85,500.00	85,500.00
TOTAL TRAFFIC MAINTENANCE	141,369.71	140,300.00	142,834.63	147,200.00	151,166.58
PATH DEVELOPMENT					
REGULAR PAY	52,276.09	0.00	42,693.99	0.00	0.00
MATERIALS	28,080.73	0.00	73,250.09	0.00	0.00
RENTAL EQUIPMENT	42,756.30	0.00	11,788.07	0.00	0.00
ENGINEERING	250.00	0.00	0.00	0.00	0.00
SOCIAL SECURITY	611.46	0.00	285.72	0.00	0.00
TOTAL PATH DEVELOPMENT	123,974.58	0.00	128,017.87	0.00	0.00
DOWNTOWN TRANS GRANT					
MATERIALS	0.00	0.00	13,700.00	0.00	0.00
ENGINEERING	23,883.07	0.00	610.10	0.00	0.00
TOTAL DOWNTOWN TRANS GRANT	23,883.07	0.00	14,310.10	0.00	0.00
PRIVATE WORK EXPENDITURES					
PRIVATE WORK LABOR	3,384.32	0.00	506.10	0.00	0.00
TOTAL PRIVATE WORK EXPENSE	3,384.32	0.00	506.10	0.00	0.00
EV CHARGING STATION					
MATERIALS	0.00	0.00	149.08	0.00	0.00
OTHER	250.00	0.00	18,323.03	0.00	0.00
ADVERTISING	0.00	0.00	39.00	0.00	0.00

	FY20-21 ACTUALS	FY20-21 BUDGET	FY20-21 ACTUALS	FY21-22 BUDGET	FY22-23 PROPOSED
UTILITIES	39.00	0.00	291.98	0.00	0.00
TOTAL EV CHARGING STATION	289.00	0.00	18,803.09	0.00	0.00
TOTAL PUBLIC WORKS	1,353,240.59	1,216,536.00	1,390,411.06	1,240,184.00	1,264,860.75
NET PROPOSED	-1,142,361.81	-1,078,036.00	-1,183,873.30	-1,099,084.00	-1,123,760.75

RECREATION

REVENUE

PROUTY BEACH

PB ADMISSIONS	1,634.40	600.00	12.00	0.00	0.00
PB TRANSIENT	102,128.28	95,000.00	114,760.28	102,000.00	112,000.00
PB SEASONAL	48,366.23	48,750.00	58,275.97	48,750.00	55,000.00
PB MISC.	3,653.85	200.00	15.00	200.00	200.00
PB GREEN SPACE RENTALS	0.00	500.00	305.00	500.00	400.00
PB FACILITY RENTAL	1,360.00	1,200.00	2,045.00	1,200.00	1,200.00
PB ATHLETIC FIELDS RENTALSt	185.00	1,000.00	1,217.00	500.00	500.00
PROUTY ELECTRIC	5,781.67	5,000.00	4,642.69	5,500.00	5,700.00
PB RESALE GOODS	2,380.25	5,000.00	3,644.60	4,000.00	3,500.00
EQUIPMENT RENTAL	491.00	700.00	855.00	500.00	500.00
TOTAL PROUTY BEACH	165,980.68	157,950.00	185,772.54	163,150.00	179,000.00

REC PROGRAMS & EVENTS

SENIOR CENTER SALARY	2,190.18	3,000.00	0.00	3,000.00	3,000.00
SC FACILITY RENTAL	984.00	1,500.00	0.00	500.00	500.00
GYM RENTAL	4,291.80	3,500.00	110.00	5,000.00	3,500.00
PLAY WORLD	209.97	0.00	150.00	0.00	0.00
AARP GRANT	24,172.35	0.00	0.00	0.00	0.00
VOREC	0.00	0.00	0.00	0.00	0.00
AQUATIC NUIS AQ12-55	6,249.00	0.00	2,499.00	0.00	0.00
PARADES	0.00	4,000.00	0.00	0.00	0.00
WAIVED EVENT FEES	729.00	0.00		0.00	
DISCOUNT TICKETS	12,196.00	12,000.00	18,438.95	12,000.00	10,000.00
ANNUAL EVENTS	24,954.29	30,000.00	26,552.19	30,000.00	27,000.00
ADULT PROGRAMS	6,752.90	4,000.00	20.00	6,000.00	4,000.00
SUMMER CAMP	0.00	0.00	13,425.00	0.00	48,000.00
YOUTH SUMMER PROGRAMS	30,311.14	30,000.00	8,407.50	10,000.00	2,000.00
YOUTH WINTER PROGRAMS	160.00	0.00	1,725.00	2,000.00	1,500.00
TOTAL REC PROGRAMS & EVENTS	113,200.63	88,000.00	71,327.64	68,500.00	99,500.00

GARDNER PARK

Gardner Park Restoration Grant	0.00	0.00	0.00	0.00	0.00
GARDNER PARK LIGHTS	0.00	0.00	0.00	0.00	0.00
GP PARK MISC	0.00	0.00	0.00	0.00	0.00
GARDNER PARK RESTORATION	0.00	0.00	0.00	0.00	0.00
GARDNER PARK EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00
GP FIELD RENTAL	4,148.40	8,000.00	9,015.80	8,000.00	8,000.00
GP GREEN SPACE RENTAL	350.00	2,000.00	773.37	500.00	500.00
GP RESALE GOODS	298.25	500.00	679.00	500.00	500.00
TOTAL GARDNER PARK	4,796.65	10,500.00	10,468.17	9,000.00	9,000.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
WATERFRONT	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
GATEWAY UTILITY REIMBURSE	8,139.11	8,000.00	0.00	0.00	0.00
COMMERCIAL SLIPS	5,330.00	5,330.00	5,714.66	5,330.00	5,330.00
COMMERCIAL UTILITIES	238.23	0.00	766.34	300.00	500.00
DINGHY DOCK	300.00	750.00	450.00	750.00	500.00
GATEWAY CENTER	16,175.00	14,400.00	4,535.00	5,000.00	5,000.00
GASOLINE SALES	42,071.95	60,000.00	8,639.19	45,000.00	45,000.00
WF RESALE GOODS	1,454.25	2,000.00	476.90	2,000.00	1,000.00
WF TRANSIENT	730.00	6,000.00	785.00	4,000.00	1,000.00
WF SEASONALS	49,903.00	38,000.00	30,855.20	38,000.00	30,000.00
PUMPOUTS	0.00	100.00	0.00	0.00	0.00
TOTAL WATERFRONT	124,341.54	134,580.00	52,222.29	100,380.00	88,330.00
TOTAL RECREATION REV	408,319.50	391,030.00	319,790.64	341,030.00	375,830.00
EXPENSES					
ADMIN					
SALARIES	20,139.72	43,127.00	5,219.79	78,603.00	56,650.00
COVID-19 PAY	1,872.85	0.00	738.24	0.00	0.00
VACATION	8,591.35	0.00	9,293.64	0.00	0.00
HOLIDAY	2,771.87	0.00	3,038.49	0.00	0.00
SICK PAY	2,451.04	0.00	4,467.79	0.00	0.00
LONGEVITY PAY	400.00	300.00	583.33	300.00	0.00
ADMIN DUTIES	31,882.47	0.00	41,963.88	0.00	0.00
PROFESSIONAL DEVELOPMENT	599.70	0.00	789.07	0.00	0.00
THIRD PARTY EVENTS	96.70	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	805.25	1,000.00	463.67	1,000.00	1,000.00
EMPLOYEE WORK ATTIRE	75.99	100.00	48.52	100.00	100.00
COVID-19 EXPENSE	548.99	0.00	622.37	0.00	500.00
COMMUNICATIONS	3,726.01	4,000.00	12,314.84	3,600.00	3,600.00
TRAVEL & MISC.	1,068.33	800.00	51.29	1,000.00	1,000.00
SOCIAL SECURITY	5,273.50	3,323.00	5,409.59	6,013.00	4,333.73
MUNICIPAL RETIREMENT	2,949.64	3,243.00	3,210.75	6,542.00	4,533.32
HEALTH INSURANCE	23.66	0.00	15.58	0.00	23,039.00
WORKMAN'S COMP INSURANCE	2,319.89	2,674.00	3,590.95	5,289.00	2,500.00
UNEMPLOYMENT COMPENSATION	33.46	72.00	129.02	72.00	130.00
LIFE/AD&D/DISABILITY INS	294.58	359.00	275.71	600.00	300.00
HRA EXPENSE	0.00	0.00	0.00	0.00	2,100.00
HEALTH INSURANCE OPT OUT	3,864.00	2,392.00	2,256.00	4,680.00	0.00
PROFESSIONAL EXPENSES	1,004.54	3,000.00	8,699.26	2,000.00	2,000.00
REPAIR & MAINTENANCE	962.26	1,000.00	2,320.05	1,000.00	1,000.00
NEW EQUIPMENT	827.46	1,200.00	606.21	1,200.00	1,200.00
OTHER EXPENSES	1,305.37	200.00	1,497.29	200.00	1,000.00
PUBLICATIONS	50.00	200.00	99.82	200.00	200.00
SOFTWARE	0.00	0.00	1,248.00	5,000.00	5,000.00
PROPERTY & CASUALTY INS	6,538.10	7,000.00	7,248.29	7,000.00	7,000.00
TOTAL REC ADMIN.	100,476.73	73,990.00	116,201.44	124,399.00	117,186.04
SENIOR CITIZENS CENTER					
SALARIES	3,960.00	5,500.00	376.00	5,500.00	5,500.00
EVENTS	1,111.84	1,000.00	1,000.00	1,000.00	1,000.00
RENTAL	0.00	250.00	0.00	250.00	250.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SOCIAL SECURITY	303.12	421.00	39.55	421.00	421.00
WORKERS COMP	281.44	341.00	236.46	341.00	341.00
UNEMPLOYMENT	33.46	0.00	129.02	88.00	88.00
REPARIS & MAINTENANCE	0.00	0.00	5,335.00	0.00	0.00
TOTAL SENIOR CITIZENS CTR.	5,689.86	7,512.00	7,116.03	7,600.00	7,600.00
VOREC GRANT					
VOREC GRANT	16,570.00	0.00	8,457.50	0.00	0.00
TOTAL VOREC GRANT	16,570.00	0.00	8,457.50	0.00	0.00
PROUTY BEACH					
SALARIES	10,102.89	64,935.00	12,311.69	40,000.00	36,765.00
PB SEASONAL MAINT STAFF	92.75	0.00	0.00	18,500.00	22,400.00
PB SEASONAL T B STAFF	15,798.78	0.00	12,389.57	12,000.00	19,320.00
CAMPGROUND EVENTS	210.28	0.00	0.00	0.00	0.00
MOWING & TRIMMING	0.00	0.00	402.12	0.00	0.00
PB OPERATIONS	34,504.55	0.00	35,752.44	0.00	0.00
GASOLINE	1,355.55	1,600.00	1,717.47	1,400.00	1,500.00
SECURITY	274.14	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	4,057.17	4,000.00	3,535.53	4,000.00	4,000.00
REPAIR & MAINTENANCE SUPPLIES	8,237.87	8,000.00	12,853.83	8,000.00	8,000.00
SMALL TOOLS & EQUIP.	439.05	500.00	1,471.09	500.00	500.00
EQUIPMENT MAINTENANCE	733.53	400.00	1,009.32	500.00	1,000.00
COVID-19 REFUNDS	8,745.23	0.00	2,008.00	0.00	0.00
COMMUNICATIONS	4,895.06	5,500.00	8,969.20	6,500.00	5,500.00
SOCIAL SECURITY	5,338.52	4,968.00	5,862.60	5,394.00	6,004.10
MUNICIPAL RETIREMENT	2,508.80	2,712.00	2,628.51	3,954.00	2,941.20
HEALTH INSURANCE	5,462.43	5,385.00	383.31	0.00	0.00
WORKMAN'S COMP INSURANCE	3,322.72	4,026.00	3,027.55	4,371.00	3,500.00
UNEMPLOYMENT COMPENSATION	33.46	100.00	129.02	100.00	200.00
LIFE/AD&D/DISABILITY INS	338.78	324.00	317.10	350.00	350.00
HRA EXPENSE	0.00	675.00	0.00	0.00	0.00
HEALTH INSURANCE OPT OUT	708.00	234.00	2,962.00	2,600.00	1,950.00
REPAIR & MAINTENANCE	184.99	0.00	2,460.15	0.00	1,000.00
UTILITIES	17,746.82	16,000.00	18,414.40	18,000.00	18,500.00
REFUNDS	2,061.66	0.00	3,630.29	0.00	0.00
OTHER EXPENSES	1,385.89	200.00	4,964.62	200.00	200.00
SOFTWARE	0.00	0.00	0.00	1,400.00	1,400.00
PB NEW EQUIPMENT	829.77	5,000.00	5,573.01	5,000.00	5,000.00
IMPROVEMENTS	90.84	3,000.00	7,967.52	3,000.00	5,000.00
WASTE DISPOSAL	2,450.04	2,500.00	1,019.69	2,500.00	2,500.00
LEASE EQUIPMENT	0.00	0.00	60.00	0.00	0.00
PB RESALE GOODS	1,264.40	800.00	1,828.56	1,000.00	1,500.00
PB PPE & ATTIRE	92.14	300.00	129.55	300.00	300.00
PB VEHICLE MAINT	0.00	500.00	274.71	500.00	500.00
PB PEST CONTROL	8.53	400.00	280.68	200.00	300.00
PB CAMPGROUND EVENTS	859.84	300.00	0.00	500.00	500.00
TOTAL PROUTY BEACH	133,095.67	132,359.00	154,333.53	140,769.00	150,630.30
RECREATION PROGRAMS					
SALARIES	12,650.22	67,250.00	1,822.54	15,000.00	15,000.00
SUMMER CAMP SALARY	23,400.25	0.00	25,229.96	0.00	29,760.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SUMMER PROGRAM SALARY	698.50	0.00	652.42	0.00	0.00
WINTER PROGRAM SALARY	8,028.24	0.00	1,702.83	0.00	0.00
ANNUAL EVENTS SALARY	8,108.74	0.00	3,873.55	0.00	0.00
ADULT PROGRAMS	768.19	2,000.00	217.32	1,000.00	1,000.00
OPERATING SUPPLIES	23.76	0.00	0.00	0.00	0.00
BASKETBALL EXPENSES	0.00	0.00	62.68	0.00	0.00
COVID-19 REFUNDS	436.70	0.00	25.00	0.00	0.00
ANNUAL EVENTS	38,454.98	47,500.00	38,260.67	45,000.00	45,000.00
OTHER PROGRAMS	206.27	100.00	0.00	100.00	100.00
DISCOUNT TICKETS	10,589.00	5,500.00	16,725.95	10,000.00	8,000.00
SUMMER PROGRAMS	3,104.78	2,000.00	4,460.78	4,000.00	4,000.00
WINTER PROGRAM	107.07	0.00	254.80	1,000.00	500.00
PLAYWORLD	923.02	500.00	219.98	800.00	300.00
SOCIAL SECURITY	3,721.35	5,145.00	3,288.06	1,148.00	3,500.64
MUNICIPAL RETIREMENT	2,690.42	2,348.00	2,228.62	0.00	0.00
HEALTH INSURANCE	2,468.39	2,486.00	1,256.92	0.00	0.00
WORKMAN'S COMP INSURANCE	0.00	4,170.00	0.00	1,240.00	1,240.00
UNEMPLOYMENT COMPENSATION	0.00	48.00	0.00	48.00	100.00
LIFE/AD&D/DISABILITY INS	215.80	264.00	420.56	0.00	0.00
HRA EXPENSE	0.00	656.00	0.00	0.00	0.00
HEALTH INSURANCE OPT OUT	468.00	1,014.00	702.00	0.00	0.00
SUMMER CAMP	5,245.29	5,000.00	7,443.92	0.00	5,000.00
RP EQUIPMENT REPAIR	0.00	500.00	97.80	200.00	200.00
TOTAL RECREATION PROGRAMS	122,558.97	146,481.00	109,151.36	79,536.00	113,700.64
GARDNER PARK					
SALARIES	4,461.92	58,614.00	8,079.23	45,900.00	61,508.62
GP SEASONAL MAINT STAFF	35,255.31	0.00	30,876.21	23,040.00	18,000.00
GP ADMIN STAFF	2,845.57	0.00	5,246.94	4,800.00	0.00
ICE RINK MAINTENANCE	8,856.15	0.00	6,072.25	0.00	0.00
ON-CALL PAY	690.00	0.00	765.00	0.00	0.00
GASOLINE	1,967.30	2,250.00	1,526.03	2,000.00	2,000.00
FUEL OIL	1,388.01	500.00	783.88	1,500.00	1,500.00
OPERATING SUPPLIES	1,486.13	3,250.00	2,247.47	3,250.00	2,500.00
REPAIR & MAINT SUPPLIES	2,799.47	7,500.00	4,572.25	7,500.00	5,000.00
SMALL TOOLS & EQUIPMENT	893.63	500.00	1,620.76	700.00	1,000.00
COVID 19 REFUND	320.00	0.00	0.00	0.00	0.00
SECURITY	491.76	0.00	809.75	0.00	0.00
GP EQUIPMENT MAINTENANCE	2,870.71	2,000.00	1,356.10	3,000.00	2,500.00
OVERTIME	31.14	0.00	112.25	0.00	0.00
COMMUNICATIONS	3,790.23	3,000.00	3,860.97	4,000.00	4,000.00
SOCIAL SECURITY	3,859.23	4,484.00	3,995.45	5,642.00	6,082.41
MUNICIPAL RETIREMENT	4,175.85	4,043.00	4,074.09	3,665.00	4,920.69
HEALTH INSURANCE	7,722.46	7,871.00	5,378.02	8,673.00	8,198.88
WORKMAN'S COMP INSURANCE	2,999.28	3,635.00	3,166.69	4,588.00	3,500.00
UNEMPLOYMENT COMPENSATION	33.46	86.00	129.02	86.00	150.00
LIFE/AD&D/DISABILITY INS	481.39	477.00	450.57	450.00	600.00
HRA EXPENSE	0.00	1,162.00	0.00	1,000.00	1,000.00
HEALTH INSURANCE OPT OUT	264.00	572.00	396.00	0.00	650.00
REPAIR & MAINTENANCE	0.00	0.00	3,041.47	0.00	0.00
UTILITIES	2,627.15	2,000.00	2,361.24	2,700.00	2,700.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
OTHER EXPENSES	939.74	100.00	303.68	100.00	100.00
IMPROVEMENTS	4,552.97	3,000.00	1,308.63	3,000.00	3,000.00
GP RESTORATION GRANT	8,124.34	0.00	21,277.68	0.00	0.00
GP NEW EQUIPMENT	143.50	5,200.00	807.51	5,200.00	5,200.00
WASTE DISPOSAL	1,300.00	1,200.00	1,350.00	1,300.00	1,300.00
LEASE EQUIPMENT	0.00	0.00	312.50	0.00	100.00
GP RESALE GOODS	301.04	0.00	462.66	300.00	300.00
GP PPE & ATTIRE	218.60	200.00	156.53	200.00	200.00
GP VEHICLE MAINTENANCE	1,242.36	500.00	-486.76	500.00	500.00
GP PEST CONTROL	0.00	200.00	280.68	100.00	300.00
TOTAL GARDNER PARK	107,132.70	112,344.00	116,694.75	133,194.00	136,810.59
WATERFRONT					
SALARIES	13,320.81	42,024.00	13,975.59	22,495.00	22,000.00
GATEWAY MAINTENANCE	0.00	0.00	6,884.41	0.00	1,000.00
SEASONAL DOCK STAFF	13,692.25	0.00	13,545.87	8,100.00	8,100.00
GROUNDS MAINTENANCE	3,590.69	0.00	2,605.58	0.00	0.00
OPERATING SUPPLIES	2,139.48	1,500.00	880.01	2,000.00	2,000.00
REPAIR & MAIN. SUPPLIES	4,965.64	5,000.00	1,484.27	5,000.00	5,000.00
COVID-19 REFUNDS	10,750.00	0.00	1,340.00	0.00	0.00
COMMUNICATIONS	2,488.73	2,900.00	2,921.25	2,700.00	2,900.00
SOCIAL SECURITY	2,696.47	3,215.00	3,020.20	2,341.00	2,380.00
MUNICIPAL RETIREMENT	1,097.04	974.00	2,399.97	1,800.00	0.00
HEALTH INSURANCE	842.39	829.00	383.31	0.00	0.00
WORKMAN'S COMP INSURANCE	2,150.37	2,606.00	1,313.87	1,897.00	1,400.00
UNEMPLOYMENT COMPENSATION	33.46	20.00	129.02	100.00	150.00
LIFE/AD&D/DISABILITY INS	95.81	143.00	264.27	225.00	200.00
HRA EXPENSE	0.00	280.00	0.00	0.00	0.00
HEALTH INSURANCE OPT OUT	216.00	468.00	324.00	1,300.00	0.00
REPAIR & MAINTENANCE	35.74	0.00	236.50	0.00	0.00
UTILITIES	6,518.71	6,000.00	5,995.27	6,500.00	6,500.00
RESALE GASOLINE	36,342.55	40,000.00	6,514.36	30,000.00	30,000.00
WF RESALE GOODS	537.36	1,000.00	747.94	500.00	1,500.00
OTHER EXPENSES	143.79	200.00	2,881.57	200.00	200.00
WF GREETER PROGRAM	192.00	300.00	3,087.86	100.00	2,000.00
WF PPE & ATTIRE	80.00	200.00	542.56	200.00	200.00
WF IMPROVEMENTS	1,568.01	3,000.00	1,090.23	3,000.00	3,000.00
GATEWAY MAINT. ITEMS	2,973.44	1,000.00	3,517.59	2,000.00	2,000.00
GATEWAY CENTER HEAT & Utilities	4,584.99	3,000.00	9,025.99	4,500.00	4,500.00
WASTE DISPOSAL	3,650.00	3,600.00	3,400.00	3,650.00	3,650.00
WF PERMITS & INSPECTION	50.00	1,500.00	50.00	100.00	100.00
WF SMALL TOOLS & EQUIPMENT	13.29	400.00	239.93	400.00	400.00
WF NEW EQUIPMENT	412.90	300.00	180.49	300.00	300.00
WF EQUIPMENT MAINT	212.63	300.00	539.33	300.00	300.00
WF PEST CONTROL	0.00	200.00	422.12	100.00	200.00
GATEWAY PERMITS & INSPECTIONS	659.00	500.00	1,969.00	700.00	700.00
AQUATIC NUISANCE	0.00	9,000.00	10,344.00	1,200.00	1,200.00
TOTAL WATERFRONT	116,053.55	130,459.00	102,256.36	101,708.00	101,880.00
TOTAL RECREATION EXP	601,577.48	603,145.00	614,210.97	587,206.00	627,807.58
NET PROPOSED	-193,257.98	-212,115.00	-294,420.33	-246,176.00	-251,977.58

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
ALL OTHER EXPENSES	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
CITY LANDSCAPER					
SALARIES	32,526.02	33,100.00	31,282.72	34,097.00	35,125.00
VACATION	0.00	0.00	1,188.32	0.00	0.00
HOLIDAY	115.40	0.00	424.40	0.00	0.00
SICK PAY	0.00	0.00	169.76	0.00	0.00
WORKERS COMP	3,155.98	2,053.00	1,645.20	2,114.00	1,700.00
SOCIAL SECURITY	2,303.31	2,533.00	2,649.55	2,838.00	3,146.00
RETIREMENT	2,478.11	3,421.00	2,511.50	3,637.00	2,810.00
HEALTH INSURANCE	5,687.91	3,706.00	5,460.28	4,150.00	6,149.00
UNEMPLOYMENT	33.46	282.00	129.02	100.00	150.00
LIFE/DISABILITY	308.88	285.00	289.11	310.00	310.00
HRA EXPENSE	0.00	925.00	0.00	925.00	500.00
SUPPLIES	4,208.76	1,000.00	802.00	1,000.00	1,000.00
MATERIALS/Plants/Soil/fertilizer	17,258.05	14,000.00	16,413.32	14,000.00	14,000.00
EQUIPMENT	237.50	0.00	342.37	500.00	500.00
OTHER/GREENHOUSE	28,985.16	500.00	632.98	500.00	500.00
SEASONAL SALARIES	3,170.50	0.00	8,299.96	3,000.00	6,000.00
PROPANE	1,597.56	0.00	1,828.27	2,000.00	2,000.00
VEHICLE FUEL	0.00	0.00	0.00	500.00	500.00
VEHICLE REPAIR	0.00	0.00	362.42	1,000.00	1,000.00
TOTAL CITY LANDSCAPER	102,066.60	61,805.00	74,431.18	70,671.00	75,390.00
CONSERVATION & DEVEL					
BIKE PATH RR-ROW, ETC	6,388.43	9,000.00	4,839.79	7,000.00	6,000.00
VLCT MEMBERSHIP	6,527.00	6,500.00	6,796.00	6,700.00	6,800.00
TREE MAINTENANCE, ETC.	271.17	0.00	0.00	0.00	0.00
APPROP. NVDA	3,450.00	3,600.00	3,450.00	3,600.00	4,555.00
Misc Flower Beds	1,881.00	0.00	910.00	0.00	0.00
MAIN STREET LIGHTS	57.10	2,000.00	4,008.95	0.00	0.00
VOLUNTEER BAND	500.00	500.00	0.00	500.00	500.00
STREET BANNERS & LIGHTS	3,868.32	3,000.00	7,070.32	5,000.00	5,000.00
TOTAL CONSER & DEVEL	22,943.02	24,600.00	27,075.06	22,800.00	22,855.00
HEALTH & WELFARE					
HEALTH OFFICER EXP	0.00	0.00	75.00	0.00	0.00
HEALTH OFFICER SALARY	3,325.04	3,605.00	3,383.37	3,605.00	3,605.00
SOCIAL SECURITY	162.85	276.00	0.00	200.00	200.00
WORKER'S COMP	636.82	0.00	0.00	660.00	660.00
TOTAL HEALTH & WEL	4,124.71	3,881.00	3,458.37	4,465.00	4,465.00
RECYCLING PROJECT					
RECYCLING EXPENSE	17,029.44	16,000.00	21,597.89	17,500.00	17,500.00
SALARIES	15,996.91	16,480.00	15,020.17	16,975.00	16,975.00
SOCIAL SECURITY	644.63	1,261.00	1,191.39	1,299.00	1,299.00
WORKER'S COMP	1,925.20	1,958.00	1,649.88	2,000.00	1,800.00
UNEMPLOYMENT INSUR	66.92	282.00	258.05	150.00	260.00
HAZARDOUS WASTE DIS	20,473.98	18,000.00	9,929.90	16,000.00	16,000.00
HAZARDOUS WASTE MAILING	0.00	150.00	378.23	150.00	400.00
WASTE DISPOSAL	11,221.26	13,000.00	8,260.45	13,000.00	10,000.00
TOTAL RECYCLING	67,358.34	67,131.00	58,285.96	67,074.00	64,234.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
OTHER EXPENSES	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED
ORLEANS COUNTY TAX	50,830.07	55,000.00	51,140.04	53,000.00	54,590.00
TAX SALE REDEMPTION	3,841.53	0.00	52,606.18	0.00	0.00
DOWNTOWN DESIGNATION					
COMMITMENT	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
ADVERTISE CITY ORDINANCE	0.00	200.00	0.00	0.00	0.00
P&C INSURANCE	12,443.36	18,000.00	12,155.26	14,000.00	14,000.00
PUBLIC OFFICIALS LIA	4,732.86	7,000.00	4,535.73	6,000.00	6,000.00
CLAIMS & DAMAGE	1,000.00	1,500.00	0.00	1,500.00	1,500.00
MISC.	638.59	0.00	5,115.30	0.00	0.00
NEWPORT AMBULANCE	136,155.00	140,300.00	140,240.00	144,600.00	148,938.00
EMP. PRACTICES INS.	10,112.03	12,000.00	9,614.03	11,000.00	11,000.00
TOTAL OTHER EXPENSE	279,753.44	294,000.00	335,406.54	290,100.00	296,028.00
DEBT SERVICE					
FIRE CHIEFS VEHICLE PRINC	5,919.61	6,024.00	6,536.66	6,050.00	4,000.00
FIRE CHIEFS VEHICLE INT	366.59	262.00	299.58	250.00	150.00
LONG BRIDGE PRINCIPAL	50,000.00	50,000.00	50,000.00	50,000.00	0.00
LONG BRIDGE INTEREST	4,192.48	2,588.00	2,587.99	879.00	0.00
EQ 41 2020 Police Cruiser Princ	0.00	7,600.00	8,544.19	8,100.00	10,500.00
EQ 41 2020 Police Cruiser Int	0.00	700.00	408.41	855.00	1,500.00
EQ 42 2021 Police Cruiser Princ	0.00	0.00	5,759.21	5,500.00	10,500.00
EQ 42 2021 Police Cruiser Int	0.00	0.00	241.09	600.00	1,500.00
EQ 43 2017 Police Cruiser Princ	5,929.87	0.00	0.00	0.00	0.00
EQ 43 2017 Police Cruiser Int	23.73	0.00	0.00	0.00	0.00
LATE PAYMENTS	375.37	0.00	2,382.21	0.00	0.00
CURRENT EXPENSE NOTE INTEREST	752.86	0.00	0.00	0.00	0.00
EQ 44 2017 Police Cruiser Princ	9,720.31	1,694.00	2,465.31	0.00	0.00
EQ 44 2017 Police Cruiser Int	217.97	11.00	19.26	0.00	0.00
EQ 40 2018 Police Cruiser Princ	8,371.09	8,595.00	8,592.36	2,800.00	0.00
EQ 40 2018 Police Cruiser Int	420.59	197.00	199.30	135.00	0.00
EQ 43 Police Cruiser Princ	3,505.34	9,800.00	0.00	9,800.00	9,800.00
EQ 43Police Cruiser Int	224.91	600.00	0.00	600.00	600.00
POLICE TASER LEASE	0.00	0.00	0.00	3,500.00	3,500.00
POLICE LOCKER ROOM PRINCIPAL	0.00	0.00	0.00	29,167.00	29,167.00
POLICE LOCKER ROOM INTEREST	0.00	0.00	0.00	2,256.00	2,256.00
LANDSCAPER VEHICLE PRINC	0.00	9,500.00	0.00	0.00	0.00
LANDSCAPER VEHICLE INT	0.00	500.00	0.00	0.00	0.00
REC VEHICLE PRINCIPAL	4,867.32	1,293.00	1,596.54	0.00	0.00
REC VEHICLE INTEREST	128.52	15.00	13.16	0.00	0.00
TENNIS COURT SINKING FD	23,788.00	1,440.00	0.00	1,440.00	1,440.00
REC HARBORMASTER BOAT					
PRINCIPAL	0.00	0.00	0.00	20,680.00	0.00
REC HARBORMASTER BOAT INTEREST	0.00	0.00	0.00	1,360.00	0.00
FIRE DEPT GEAR LEASE	0.00	24,500.00	24,645.72	24,500.00	24,700.00
2011 FIRE TRUCK PRINCIPAL	35,000.00	35,000.00	35,000.00	0.00	0.00
2010-2 FIRE TRUCK INTEREST	1,433.41	1,365.00	2,664.24	0.00	0.00
2014 FIRE TRUCK PRINCIPAL	38,053.36	37,276.00	73,890.34	38,204.00	38,204.00
2014 FIRE TRUCK INTEREST	5,794.74	4,890.00	8,333.75	3,012.00	3,012.00
TOTAL DEBT SERVICE	199,086.07	203,850.00	234,179.32	209,688.00	140,829.00
TOTAL ALL OTHER	675,332.18	655,266.99	732,836.42	664,798.00	603,801.00

	FY20-21	FY20-21	FY20-21	FY21-22	FY22-23
CAPITAL EXPENDITURES	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
PUBLIC WORKS VEH. & EQT.	50,304.12	155,000.00	111,891.35	155,000.00	155,000.00
STREET RESURFACING	249,855.37	292,083.00	233,746.56	225,000.00	228,540.00
STREET RECONSTRUC	14,430.26	50,000.00	5,642.27	35,000.00	35,000.00
MAIN ST MAINTENANCE	25,310.29	20,000.00	2,727.50	20,000.00	15,000.00
BRIDGE/CULVERT/RETAINING WALL	65,049.84	5,000.00	0.00	5,000.00	50,000.00
STREET CAPITAL DESIGN PROJECTS	2,793.43	80,000.00	15,166.33	122,083.00	80,000.00
GRANDSTAND/RED BARN DEMOLITION	26,241.47	0.00	0.00	25,000.00	0.00
CRUSHED TAR PILE	93,789.98	0.00	0.00	0.00	0.00
MUNICIPAL BUILDING MAINT	10,000.00	10,000.00	10,337.00	10,000.00	10,000.00
FIRE HOUSE FLOOR REPAIR	0.00	0.00	52,000.00	0.00	0.00
FIRE HOUSE REPAIR & MAINT	0.00	25,000.00	0.00	5,000.00	20,000.00
FIRE VEHICLE/EQUIPMENT	0.00	0.00	0.00	20,000.00	38,000.00
POLICE VEHICLES, EQT	46,294.94	0.00	35,194.30	0.00	0.00
BULLET PROOF VEST REPLACE CYCLE	10,335.25	5,000.00	0.00	5,000.00	5,000.00
PD RADIOS USDA GRANT MATCH	69,945.22	0.00	54,957.81	0.00	0.00
PD TECH EQUIP FLEET REPLACEMENT	0.00	5,000.00	0.00	5,000.00	5,000.00
DISPATCH EQUIPMENT	0.00	5,000.00	0.00	5,000.00	10,000.00
REC VEHICLE/EQUIPMENT	8,368.50	12,500.00	9,409.19	12,500.00	12,500.00
ACQUATIC WEED CONTROL	8,675.00	0.00	0.00	26,000.00	2,000.00
REPLACEMENT/NEW DOCKS	0.00	15,000.00	0.00	8,500.00	5,500.00
DOCK ELECTRICAL SYSTEM UPGRADE	9,400.00	0.00	0.00	0.00	0.00
WATERFRONT IMPROVEMENTS	0.00	10,000.00	10,040.00	10,000.00	32,000.00
GATEWAY IMPROVEMENTS	0.00	0.00	0.00	3,000.00	6,000.00
GARDNER PARK IMPROVEMENTS	382.96	10,000.00	0.00	10,000.00	30,000.00
EVENT/PROGRAM EQUIPMENT	0.00	0.00	0.00	2,500.00	2,500.00
PB BEACH IMPROVEMENT	6,473.24	18,500.00	18,980.67	10,000.00	10,000.00
TOTAL CAPITAL EXPEND	712,612.91	718,083.00	560,092.98	719,583.00	752,040.00
TOTAL EXPENDITURES	6,059,052.91	5,815,833.00	5,892,179.11	5,809,945.00	5,983,122.86

WATER & SEWER BUDGETS

SEWER INCOME	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
SEWER USER FEES	1,107,921.72	1,420,244.00	1,082,744.39	1,516,211.00	1,446,079.00
DERBY SHARE	161,749.90	116,000.00	40,232.34	100,000.00	92,000.00
LABOR & MATERIAL	0.00	1,000.00	-791.97	1,000.00	1,000.00
SEWER ALLOCATION FEES	-560.40	500.00	125.20	500.00	500.00
REIMBURSE/MISC.	10,698.97	0.00	0.00	0.00	0.00
DISCHARGE FEES	198,847.95	110,000.00	181,972.64	150,000.00	170,000.00
LEACHATE	37,297.36	0.00	0.00	0.00	0.00
OTHER INCOME	5,300.00	0.00	1,000.00	0.00	0.00
CHANGE IN UNBILLED REVENUE	-5,892.00	0.00	5,755.00	0.00	0.00
SALE OF ASSET GAIN/LOSS	1,500.00	0.00	0.00	0.00	0.00
INTEREST INCOME	8,986.68	10,000.00	9,621.17	10,000.00	10,000.00
USDA EQUIPMENT GRANT	0.00	0.00	0.00	0.00	0.00
SINKING FUND INTEREST	168.09	160.00	84.98	160.00	160.00
TOTAL SEWER INCOME	1,526,018.27	1,657,904.00	1,320,743.75	1,777,871.00	1,719,739.00
WATER INCOME					
WATER RENTS	804,211.61	886,027.00	815,397.61	928,169.00	970,693.00
WATER ALLOCATION FEES	30.00	250.00	150.00	250.00	250.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
LABOR & MATERIALS	1,046.61	3,500.00	9,569.16	1,000.00	1,000.00
CHANGE IN UNBILLED REVENUE	7,437.00	0.00	3,636.00	0.00	0.00
SALE OF ASSET GAIN/LOSS	1,500.00	0.00	655.17	0.00	0.00
INTEREST INCOME	6,541.87	8,200.00	7,099.61	8,200.00	7,200.00
MISC INCOME	872.64	0.00	200.00	0.00	0.00
USDA EQUIPMENT GRANT	0.00	0.00	0.00	0.00	0.00
WATER TOWER FUND INTEREST	301.47	225.00	188.53	225.00	225.00
WTF REPLACEMENT INTEREST	239.71	300.00	167.78	300.00	300.00
TOTAL WATER INCOME	822,180.91	898,502.00	837,063.86	938,144.00	979,668.00
TOTAL SEWER/WATER INCOME	2,348,199.18	2,556,406.00	2,157,807.61	2,716,015.00	2,699,407.01

SEWER EXPENSES

SEWER COLLECTION EXPENSE

TRUCK & EQUIPMENT MAINT SUPP	4,817.13	4,500.00	3,961.95	4,500.00	4,300.00
TRUCK & EQUIP PARTS	26,476.74	9,000.00	7,063.55	9,000.00	9,000.00
TRUCK & EQUIP REPAIRS	1,380.32	3,200.00	415.00	3,200.00	2,800.00
SEWER PLANT TRUCKS & EQUIP MS	1,143.98	3,000.00	1,644.84	3,000.00	2,500.00
SEWER PLANT T&E PARTS	7,850.68	2,000.00	1,916.42	2,000.00	3,200.00
SEWER PLANT T&E REPAIRS	625.88	1,500.00	2,236.75	1,500.00	2,200.00
REGULAR PAY	52,957.95	34,300.00	30,985.94	34,667.00	36,383.00
OVERTIME	3,375.93	8,000.00	3,173.49	7,000.00	7,000.00
COVID-19 PAY	555.36	0.00	0.00	0.00	0.00
TRUCK & EQUIP REPAIRS	6,937.51	4,000.00	11,027.82	5,000.00	8,000.00
MAINTENANCE & CLEANING	3,353.67	5,500.00	8,311.64	5,500.00	7,000.00
OTHER PAY	0.00	3,500.00	0.00	3,500.00	3,500.00
VACATION	5,036.26	3,300.00	4,592.19	0.00	0.00
HOLIDAY	2,895.97	2,700.00	3,518.36	0.00	0.00
FUEL	3,205.30	6,200.00	3,384.04	3,800.00	3,700.00
SICK PAY	3,116.52	0.00	1,989.20	0.00	0.00
SOCIAL SECURITY	4,224.95	3,963.00	4,207.05	3,456.00	3,587.00
OPERATING SUPPLIES	298.39	700.00	713.46	700.00	700.00
REPAIR & MAIN SUPPLIES	0.00	500.00	0.00	500.00	500.00
SMALL TOOLS & EQUIP.	1,851.44	3,000.00	3,201.22	3,000.00	3,000.00
LONGEVITY	50.00	0.00	0.00	0.00	0.00
MATERIALS	9,624.61	13,000.00	2,825.07	13,000.00	10,000.00
RETIREMENT	3,148.41	2,900.00	2,791.85	2,900.00	2,900.00
HEALTH INSURANCE	14,158.51	9,200.00	10,664.53	9,200.00	9,200.00
UNEMPLOYMENT COMP.	0.00	1,200.00	0.00	1,200.00	1,200.00
WORKERS COMP.	0.00	5,500.00	0.00	5,500.00	5,500.00
PUMP STATION ALARM LINES	8,918.80	6,000.00	1,020.67	9,000.00	9,000.00
TRUCK & EQUIP RENTAL	465.46	10,000.00	7,200.00	8,300.00	8,300.00
REPAIRS & MAINT	5,099.21	5,000.00	0.00	5,000.00	5,000.00
UTILITIES	21,781.59	24,000.00	20,505.10	23,000.00	21,500.00
OTHER EXPENSES	1,094.86	1,000.00	0.00	1,000.00	1,000.00
WATER METERS	21,180.23	37,000.00	21,657.96	45,000.00	40,000.00
PUMP STATION FUEL	425.65	0.00	0.00	0.00	0.00
PUMP STATION ALARMS	4,071.20	700.00	10,473.10	3,000.00	8,000.00
PUMP STATION REPAIRS	6,802.71	13,000.00	25,594.38	8,000.00	11,000.00
IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
CLEAN & VIDEO	0.00	0.00	3,375.00	0.00	0.00
TOTAL SEWER COLLECTION	226,925.22	227,363.00	198,450.58	224,423.00	229,970.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
SEWER PLANT	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REGULAR PAY	94,153.51	109,800.00	93,051.99	114,866.00	116,121.00
OVERTIME PAY	7,973.59	8,000.00	7,343.59	7,000.00	8,000.00
VACATION	7,915.43	6,100.00	12,245.27	0.00	0.00
HOLIDAY	6,556.88	6,200.00	7,274.27	0.00	0.00
SICK	4,284.12	0.00	8,467.83	0.00	0.00
OTHER PAY	8,240.00	4,700.00	8,754.00	7,000.00	7,000.00
LONGEVITY	1,032.41	1,350.00	133.33	0.00	0.00
FUEL	2,358.87	3,500.00	3,012.72	3,000.00	3,300.00
HEATING OIL	63,625.77	56,000.00	52,998.03	63,000.00	56,500.00
OFFICE SUPPLIES	640.13	350.00	1,096.54	350.00	600.00
OPERATING SUPPLIES	97,802.38	77,000.00	123,493.65	93,000.00	120,000.00
REPAIR PARTS	18,136.52	20,000.00	21,752.34	18,000.00	21,000.00
SMALL TOOLS & EQUIP.	3,133.42	3,500.00	6,828.95	3,000.00	3,000.00
TRK & EQUIP. MAINT. SUP.	176.90	250.00	45.36	250.00	250.00
TRUCK & EQUIP PARTS	0.00	250.00	35.15	250.00	250.00
COMMUNICATIONS	6,073.16	7,400.00	5,965.64	6,300.00	6,100.00
PLANT IMPROVEMENTS	31,658.00	6,500.00	10,743.80	8,000.00	9,500.00
PROFESSIONAL EXPENSE	2,187.80	2,400.00	3,267.50	2,400.00	2,400.00
TRK & EQUIPMENT RENTAL	1,121.95	1,500.00	2,350.00	1,500.00	1,500.00
REPAIR & MAINT	51,290.08	30,000.00	61,507.88	4,000.00	7,000.00
UTILITIES	118,036.03	133,000.00	101,303.04	120,000.00	104,000.00
OTHER EXPENSE	3,794.17	1,400.00	6,923.77	3,200.00	3,800.00
STATE OPERATING FEE	0.00	5,100.00	5,100.00	5,100.00	5,100.00
PLANT WATER USAGE FEE	33,583.76	9,600.00	32,802.88	34,000.00	34,000.00
SLUDGE DEWATER/DISPOSAL	58,614.79	177,612.86	93,364.75	50,000.00	58,000.00
SOLID WASTE DISPOSAL	6,855.50	7,000.00	1,200.00	7,000.00	7,000.00
TOTALS SEWER PLANT	629,245.17	678,512.86	671,062.28	551,216.00	574,421.00
SEWER ADMINISTRATION					
SALARIES	50,065.86	73,200.00	70,516.55	75,348.00	78,666.00
VACATION	4,792.30	3,600.00	3,498.48	15,665.00	11,929.00
HOLIDAY	2,077.57	1,500.00	1,899.74	12,137.00	10,128.00
COVID-19 PAY	1249.86	0.00	0.00	0.00	0.00
SICK PAY	0.00	0.00	72.93	0.00	0.00
OFFICE SUPPLIES	0.00	350.00	0.00	200.00	200.00
EMPLOYEE WORK CLOTHES	2,192.43	2,800.00	2,223.00	2,600.00	2,600.00
COMMUNICATIONS	172.45	200.00	210.00	200.00	200.00
REPAIR & MAINTENANCE	842.51	2,000.00	1,747.22	2,000.00	1,000.00
OTHER	405.00	500.00	0.00	500.00	500.00
EQUIPMENT (COMPUTER)	481.27	600.00	233.33	600.00	600.00
PROFESSIONAL SERVICES	0.00	1,000.00	0.00	600.00	600.00
TOTAL SEWER ADMIN	62,279.25	85,750.00	80,401.25	109,850.00	106,423.00
PERSONNEL EXPENSES					
UNEMPLOYMENT COMP.	83.65	1,200.00	322.55	1,200.00	1,200.00
WORKER'S COMP.	14,149.91	18,500.00	13,763.71	18,500.00	16,000.00
HEALTH INSURANCE	20,606.19	28,000.00	20,260.27	28,000.00	25,000.00
FICA	11,779.00	16,826.00	14,134.43	15,402.00	15,319.00
MUNI-RETIREMENT	18,504.39	17,000.00	19,395.60	20,467.00	21,124.00
LIFE INSURANCE	0.00	500.00	0.00	500.00	500.00
EMPLOYEE DISABILITY INS	2,664.90	1,200.00	2,389.30	1,200.00	2,000.00
HEALTH INS OPT OUT PAYM	1,950.00	2,125.00	1,200.00	2,125.00	0.00
HEALTH INSURANCE HRA	3,237.01	5,000.00	2,679.01	5,000.00	5,000.00
TOTAL PERSONNEL EXP.	72,975.05	90,351.00	74,144.87	92,394.00	86,143.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
OTHER EXPENSES	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
CLAIMS & DAMAGES	0.00	1,000.00	0.00	1,000.00	1,000.00
INSURANCE P&C PLANT	19,540.09	25,000.00	20,186.15	25,000.00	21,000.00
INS. P&C DISTRIBUTION	1,028.43	1,500.00	1,054.24	1,500.00	1,500.00
PUBLIC OFFICIALS LIABILITY	740.10	1,050.00	709.27	1,050.00	1,000.00
EMPLOYMENT PRACTICE INS	1,657.48	2,600.00	1,657.48	2,600.00	2,200.00
PROFESSIONAL EXPENSES	959.50	0.00	0.00	0.00	0.00
FOLD UTILITY BILLS	34.00	0.00	68.00	0.00	100.00
WASTEWATER LINE MAPPING	5,985.98	5,500.00	1,698.75	4,000.00	4,000.00
MATERIALS	32,384.58	0.00	0.00	0.00	0.00
PENSION EXPENSE	29,681.82	10,000.00	0.00	10,000.00	10,000.00
TOTAL OTHER	92,011.98	46,650.00	25,373.89	45,150.00	40,800.00
CAPITAL IMPROVEMENTS					
SEWER LINES,STRUCTURES	4,788.45	20,000.00	0.00	60,000.00	24,000.00
SIPHON DESIGN	0.00	1,500.00	0.00	1,000.00	500.00
SIPHON SEWER LINE CONSTRUCTION	0.00	65,000.00	0.00	60,000.00	60,000.00
SEWER MAIN LINING	0.00	50,000.00	0.00	70,000.00	40,000.00
SEWER LINES MATERIALS	0.00	0.00	0.00	0.00	14,000.00
FARRANT PUMP STATION	5,000.96	0.00	0.00	0.00	0.00
CSO ENGINEERING	19,020.00	8,000.00	31,700.00	8,000.00	5,000.00
CSO MATERIALS	11,194.22	0.00	6,340.00	0.00	1,000.00
WWTF UPGRADE MAT & CONSTRUCT	0.00	0.00	0.00	0.00	0.00
ST. LAURENT ST. SEWER PROJECT	0.00	10,000.00	0.00	0.00	0.00
Lease Purchase/Equipment	0.00	60,000.00	0.00	60,000.00	13,000.00
TOTAL CAPITAL	40,003.63	214,500.00	38,040.00	259,000.00	157,500.00
DEBT SERVICES					
SEWER BOND PRINCIPAL 01	30,000.00	30,000.00	30,000.00	30,000.00	25,000.00
SEWER BOND INTEREST 01	-604.39	7,628.00	2,296.84	6,077.00	4,638.00
LOAN RF1-029	24,041.72	24,488.00	25,522.55	24,982.00	25,660.00
ADMIN FEE RF1-029	1,981.81	1,536.00	0.00	1,041.00	537.00
LOAN RF1-075	196,460.78	204,885.00	200,390.00	209,021.00	213,240.00
ADMIN FEE RF1-075	43,023.82	38,946.00	0.00	34,810.00	30,591.00
LOAN RF1-079	14,551.62	14,861.00	14,842.65	15,161.00	15,376.00
ADMIN FEE RF1-079	1,199.52	918.00	0.00	618.00	312.00
LOAN RF1-150	0.00	10,063.00	10,855.05	10,264.00	10,469.00
ADMIN FEE LOAN RF1-150	0.00	3,187.00	3,187.11	2,986.00	2,781.00
DEWATERING SYSTEM LOAN PRINC	42,453.59	86,874.00	87,052.33	89,116.00	89,116.00
DEWATERING SYSTEM LOAN INT	5,485.31	9,004.00	8,825.47	6,762.00	6,762.00
VACTOR SINKING FUND	0.00	0.00	0.00	65,000.00	100,000.00
TOTAL DEBT SERVICE	358,593.78	432,390.00	382,972.00	495,838.00	524,482.00
TOTAL SEWER OPERATION	1,482,034.08	1,775,516.86	1,470,444.87	1,777,871.00	1,719,739.00
SURPLUS(DEFICIT)	43,984.19	-117,612.86	-149,701.12	0.00	0.00
WATER TREATMENT					
WATER TREAT & PUMP					
REGULAR PAY	32,111.55	30,200.00	28,592.30	28,131.00	28,462.00
OVERTIME PAY	2,601.96	3,600.00	2,630.87	3,600.00	3,200.00
VACATION	0.00	0.00	151.71	0.00	0.00
HOLIDAY	0.00	0.00	0.00	0.00	0.00
LONGEVITY	537.91	150.00	133.33	150.00	150.00
FICA	1,837.71	2,597.00	2,687.18	2,439.00	2,434.00
FUEL	0.00	4,500.00	3,161.44	3,500.00	3,500.00
OPERATING SUPPLIES	12,513.53	6,000.00	8,327.49	12,000.00	12,000.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
REPAIR PARTS	2,999.07	4,000.00	2,816.19	4,000.00	4,000.00
SMALL TOOLS & EQUIPMENT	2,111.92	1,000.00	57.83	1,800.00	1,800.00
WATER METERS	21,109.05	37,000.00	21,632.88	45,000.00	40,000.00
COMMUNICATIONS	6,129.13	4,500.00	6,366.35	6,100.00	6,400.00
REPAIRS & MAINTENANCE	42,650.35	20,000.00	17,666.84	35,000.00	35,000.00
UTILITIES	147,620.26	136,000.00	135,843.27	147,500.00	139,000.00
OTHER EXPENSES	13,957.43	15,000.00	18,929.04	14,000.00	18,000.00
ARSENIC TREATMENT	152.00	0.00	0.00	0.00	0.00
WATER TOWER LAND PURCHASE	4,021.76	0.00	1,832.98	0.00	0.00
TOTAL TREAT & PUMPING	290,353.63	264,547.00	250,829.70	303,220.00	293,946.00
WATER DISTRIBUTION					
TRUCK & EQUIP SUPPLIES	3,862.24	2,500.00	3,868.27	2,500.00	4,000.00
TRUCK & EQUIP REPAIRS	3,248.85	3,200.00	3,512.79	3,200.00	3,700.00
TRK & EQUIP REPAIR PARTS	1,124.34	2,800.00	330.00	2,000.00	2,000.00
REGULAR PAY	7,019.86	34,000.00	5,253.38	34,667.00	36,384.00
OVERTIME PAY	582.44	2,500.00	528.17	1,300.00	1,300.00
VACATION	5,036.27	0.00	4,592.19	0.00	0.00
HOLIDAY	2,895.97	0.00	3,670.06	0.00	0.00
SICK PAY	3,116.52	0.00	1,989.21	0.00	0.00
COVID-19 PAY	555.36	0.00	0.00	0.00	0.00
WATER TURN OFF/ON	187.83	0.00	220.64	0.00	0.00
FUEL	5,705.56	3,100.00	1,397.34	3,100.00	2,800.00
REPAIRS	8817.12	7,000.00	18,984.64	7,000.00	11,000.00
OPERATING SUPPLIES	892.99	3,000.00	843.29	2,000.00	2,000.00
SMALL TOOLS & EQUIP	1,435.15	2,300.00	3,494.67	2,000.00	2,000.00
MATERIALS	29,006.48	10,000.00	15,905.50	14,000.00	18,500.00
DERBY ROAD WATERLINE	15,789.23	16,000.00	15,554.36	16,000.00	16,000.00
COMMUNICATIONS	847.41	1,200.00	2,101.84	1,000.00	2,100.00
TRUCK & EQUIP RENTAL	100.00	500.00	100.00	500.00	500.00
REPAIR & MAINTENANCE	69.03	5,500.00	714.08	4,000.00	3,000.00
OTHER EXPENSES	600.00	1,000.00	2,392.05	1,000.00	1,000.00
EQUIPMENT	294.50	2,500.00	3,669.81	2,500.00	2,500.00
TOTAL DISTRIBUTION	91,187.15	97,100.00	89,122.29	96,767.00	108,784.00
WATER ADMINISTRATION					
SALARIES	41,743.60	66,151.00	63,465.16	66,393.00	69,444.00
VACATION	4,206.42	2,503.00	3,070.32	11,139.00	8,189.00
HOLIDAY	1,734.55	1,201.00	2,134.47	7,350.00	7,350.00
SICK PAY	892.76	0.00	72.93	0.00	0.00
OFFICE SUPPLIES	0.00	500.00	0.00	300.00	300.00
EMPLOYEE WORK CLOTHES	1,836.69	2,500.00	1,405.11	2,100.00	2,100.00
COMMUNICATIONS	34.00	400.00	224.00	200.00	200.00
REPAIR & MAINTENANCE	1,748.02	2,500.00	2,213.36	2,000.00	1,000.00
OTHER EXPENSES	359.86	400.00	0.00	400.00	400.00
EQUIPMENT (COMPUTER)	0.00	700.00	233.33	500.00	500.00
EQUIPMENT (SOFTWARE)	350.00	2,000.00	0.00	1,000.00	500.00
TOTAL WATER ADMIN	52,905.90	78,855.00	72,818.68	91,382.00	89,983.00
PERSONNEL EXPENSE					
UNEMPLOY COMP	16.70	2,000.00	64.49	1,000.00	500.00
WORKER'S COMP	5,862.60	4,600.00	5,655.21	5,500.00	6,000.00
HEALTH INSURANCE	20,960.66	20,430.00	18,310.31	20,430.00	20,500.00
FICA	5,186.34	8,137.00	6,725.56	9,245.00	9,384.00
MUNI-RETIREMENT	24,112.00	13,500.00	32,897.79	20,467.00	27,000.00

	FY19-20	FY20-21	FY20-21	FY21-22	FY22-23
	<u>ACTUALS</u>	<u>BUDGET</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>PROPOSED</u>
LIFE INSURANCE	0.00	100.00	0.00	100.00	100.00
HEALTH INSURANCE HRA	1,334.06	2,000.00	1,104.96	1,500.00	1,500.00
EMPLOYEE DISABILITY INS	1,317.35	250.00	1,202.78	1,400.00	1,400.00
HEALTH INS OPT OUT	650.00	0.00	900.00	650.00	0.00
EDUCATION	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	59,439.71	51,017.00	66,861.10	60,292.00	66,384.00
OTHER EXPENSE					
P&C INSURANCE	4,217.09	6,000.00	4,692.50	5,000.00	5,000.00
PROFESSIONAL EXPENSE	2,324.00	4,000.00	680.00	3,000.00	1,000.00
FOLD UTILITY BILLS	34.00	0.00	68.00	0.00	100.00
OTHER EXPENSES (Derby payout)	0.00	0.00	0.00	0.00	0.00
PUBLIC OFFICIALS LIABILITY	83.34	350.00	79.87	350.00	350.00
EMPLOYMENT PRACTICE INS	186.65	350.00	186.66	350.00	350.00
WATERLINE MAPPING	3,244.66	5,500.00	1,675.00	4,000.00	4,000.00
PENSION EXPENSE VMER	0.00	500.00	0.00	500.00	500.00
TOTAL OTHER EXPENSE	10,089.74	16,700.00	7,382.03	13,200.00	11,300.00
CAPITAL EXPENDITURES					
STREET WATER LINES	0.00	0.00	0.00	8,000.00	8,000.00
WATER LINES-LABOR	3,603.18	2,500.00	3,715.44	2,500.00	4,000.00
WATER LINES-ENG & DES	0.39	12,000.00	0.00	12,000.00	12,000.00
WATER LINES-MATERIALS	897.19	10,000.00	0.00	10,000.00	10,000.00
WATER TOWER MAINT CONTRACT	93,074.00	0.00	93,074.00	0.00	0.00
VEHICLE	0.00	0.00	0.00	0.00	13,000.00
WATERWELL REDEVELOPMENT	27,365.50	0.00	0.00	0.00	0.00
BACKHOE	0.00	60,000.00	0.00	0.00	0.00
TOTAL CAPITAL	124,940.26	84,500.00	96,789.44	32,500.00	47,000.00
DEBT SERVICES					
SINKING FD WATER TOWER CONTRACT	0.00	60,000.00	0.00	85,000.00	93,074.00
SINKING FD RESERVOIR COVER	0.00	10,000.00	0.00	10,000.00	30,000.00
WTF SINKING FUND	0.00	0.00	0.00	10,000.00	0.00
1984 BOND PRINCIPAL	0.00	34,809.00	68,515.75	34,809.00	38,422.00
1984 BOND INTEREST	8,718.45	7,041.00	6,465.80	7,041.00	3,428.00
RF3-095 ADMIN FEE	0.00	5,162.00	4,581.38	5,162.00	5,162.00
RF3-095 WATERWELL PRIN.	0.00	30,792.00	35,413.46	30,792.00	32,687.00
RF3-095 WATERWELL INT.	0.00	2,581.00	2,290.69	2,581.00	4,100.00
RF3-129 WTF PRINC.	0.00	112,263.00	120,773.06	112,263.00	119,100.00
RF3-129 WTF INT. & Admin Fee	0.00	43,135.00	46,405.10	43,135.00	36,298.00
TOTAL DEBT SERVICE	8,718.45	305,783.00	284,445.24	340,783.00	362,271.00
TOTAL WATER OPERATION	637,634.84	898,502.00	868,248.48	938,144.00	979,668.00
SURPLUS(DEFICIT)	184,546.07	0.00	-31,184.62	0.00	0.00

City Clerk & Treasurer's Report

The following reports are a summary of the city's financial activities from July 1, 2020 to June 30, 2021. Should anyone have questions or need information please call our office at 802-334-2112. We will be glad to answer any questions you may have or direct you to the appropriate department for answers.

I want to thank assistant City Clerk/Treasurers Stacey Therrien and Robyn Churchill for their professionalism and dedication to the citizens and taxpayers of the City of Newport through these difficult times.

James D. Johnson
City Clerk & Treasurer

Tax Levy			
	2019-20	2020-21	2021-22
Municipal Grand list	319,997,660	319,234,460	320,996,960
Education Grand list	321,379,371	320,736,171	321,566,857
Homestead Rate	2.7032	2.8670	2.9547
Non-Resident Rate	2.9424	3.0283	3.0456
Municipal Tax Rate	1.2189	1.2780	1.3073
Appropriations	0.0555	0.0524	0.0521
Voted Exempt	0.0113	0.0157	.0166
Resident Education Rate	1.3992	1.5209	1.5787
Non-Resident Education Rate	1.6384	1.6822	1.6696
School Taxes	4,375,146	4,644,347	4,705,793
Appropriations	177,668	167,218	167,218
Voted Exempt	36,207	50,221	53,315
Municipal Taxes	3,958,859	4,079,816	4,196,540
Total	8,547,880	8,941,600	9,122,866

Revenue & Expenses Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Taxes and Assessments	9,538,368
General Government	459,751
Public Safety	417,183
Public Works	209,851
Recreation & Culture	322,993
Investment Income	8,418
Total	10,956,564
<u>Expenses</u>	
General Government	660,353
Public Safety	2,090,558
Public Works	1,462,614
Recreation & Culture	614,403
Appropriations & Other	588,269
Debt Service & Sinking Funds	234,179
School Appropriation	4,618,386
Total	10,828,854
Excess Revenue over Expenses	127,710
Proceeds from Long Term Debt	190,921
Net Change in Fund Balance	318,631
Fund Balance Beginning of Year	1,546,652
Fund Balance End of Year	1,865,283

Recreation Fund Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Recreation & Culture	52,102
Investment Income	5
Total	52,107
<u>Expenses</u>	
Recreation & Culture	10,976
Fund Balance Beginning of Year	155,477
Fund Balance End of Year	196,608
Mooring Management Fund Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Recreation & Culture	4,994
<u>Expenses</u>	
Recreation & Culture	266
Fund Balance Beginning of Year	5,526
Fund Balance End of Year	10,254

Public Safety Fund Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Interest Income	8
<u>Expenses</u>	
Police Expenditures	5,027
Beginning Balance	26,548
Ending Balance	21,529

Perley J. Niles Fund Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Interest Income	29
Dividend Income	3,248
Net Gain on Investments	14,824
Total	18,101
<u>Expenses</u>	
Administration Fees	1,406
Police Expenditures	55
Beneficiaries	400
Other	85
Total	1,946
Beginning Balance	173,507
Ending Balance	189,662

Committed Funds Fiscal Year Ending June 30, 2021	
<u>General Fund Committed</u>	
Street Capitol Design Projects	193,946
Tennis Court Sinking Fund	2,904
Street Resurfacing	130,573
Main Street Maintenance	32,023
Street Reconstruction	110,653
Public Works Vehicles	214,913
Bridge Culvert & Retaining Walls	8,707
Police Tech Equipment	11,548
Bullet Proof Vests	11,665
Fire Department Grant Match	15,000
Recreation Vehicles	3,091
Prouty Beach Improvements	47,799
Gardner Park Improvements	21,059
Gateway & Waterfront Improvements	4,960
Dock Improvements	53,132
Streetscape & Park Improvements	70,000
Total	804,752
Notes & Bonds Payable Fiscal Year Ending June 30, 2021	
<u>General Fund</u>	
Beginning Balance	384,169
Additions	35,194
Deletions	192,393
Ending Balance	226,970
<u>Sewer Fund</u>	
Beginning Balance	2,802,107
Additions	0
Deletions	367,662
Ending Balance	2,434,445
<u>Water Fund</u>	
Beginning Balance	1,921,893
Additions	0
Deletions	191,571
Ending Balance	1,730,322

Restricted/Assigned Fund Fiscal Year Ending June 30, 2021	
<u>General Fund Restricted</u>	
Record Restoration	20,629
NBRC Grant Match	240,800
Economic Development (Walmart Funds)	310,000
Total	571,529
<u>Recreation Restricted</u>	
Playground Equipment	158,387
Total Restricted/Assigned	729,816
Community Development Block Grant Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Interest Income	28
<u>Expenses</u>	
Other	22
Beginning Balance	31,734
Ending Balance	31,740
East Main Street Cemetery Fund Fiscal Year Ending June 30, 2021	
<u>Revenue</u>	
Interest Income	81
Dividend Income	4,604
Net Gain on Investments	20,898
Total	25,733
<u>Expenses</u>	
Administration Fees	1,969
Contracted Services	6000
Other	10
Total	7,979
Beginning Balance	199,668
Ending Balance	217,422

**Enterprise Funds
Fiscal Year Ending
June 30, 2021**

	<u>Sewer</u>	<u>Water</u>
<u>Revenue</u>		
Charges & Rent	1,088,499	828,953
Derby Share	40,232	0
Discharge Fees	182,098	0
Gain on Sale of Assets	0	655
Other Income	209	0
Total	1,311,038	829,608
<u>Expenses</u>		
Sewer System	181,988	0
Sewer Plant	676,860	0
Water Treatment & Pumping	0	250,830
Water Transmitting & Distribution	0	89,122
Administration	124,285	72,819
Deprecation	592,244	255,418
Personnel & Other Expenses	105,806	72,568
Maintenance Expense	42,420	98,464
Total	1,723,603	839,211
Income/(Loss) from Operations	(412,656)	(9,613)
Interest Income	9,706	7,457
Interest Expense	(14,309)	(59,743)
Beginning Balance	2,386,192	1,819,467
Ending Balance	1,969,014	1,757,568

VITAL STATISTICS REPORT FOR THE YEAR ENDING DECEMBER 31, 2021

MARRIAGES

2017	20
2018	36
2019	31
2020	21
2021	27

BIRTHS

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2017	99	98	197
2018	109	106	215
2019	122	102	224
2020	107	95	202
2021	84	77	161
RESIDENTS OF THE CITY			30

DEATHS

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2017	71	72	143
2018	71	68	139
2019	95	94	189
2020	136	104	240
2021	78	81	159
RESIDENTS OF THE CITY			80

2021 DEATHS SHOWN BY AGE GROUP

UNDER 1 YEAR	0
BETWEEN 1 AND 10 YEARS	0
BETWEEN 11 AND 20 YEARS	0
BETWEEN 21 AND 30 YEARS	0
BETWEEN 31 AND 40 YEARS	3
BETWEEN 41 AND 50 YEARS	0
BETWEEN 51 AND 60 YEARS	8
BETWEEN 61 AND 70 YEARS	24
BETWEEN 71 AND 80 YEARS	41
BETWEEN 81 AND 90 YEARS	58
BETWEEN 91 AND 100 YEARS	23
OVER 100 YEARS	2
TOTAL	159
RESIDENTS OF THE CITY	80

Public Works Department Report

January 2022

We have a lot to be thankful for. It's exciting to be part of the beautiful new ideas and activities that are happening in our city. We have needed a change and a new direction to help us prosper. Part of this change and focus has been on the outdoor recreational economy. The opening of our streets to ATV use is just one strategy of enticing visitors to enjoy the beauty of our city. We continue with our spring/summer/fall flower arrangements in our islands, planter boxes and light pole hangers. The municipal parking lot parklet will be completed this spring and will be a place to sit and relax while enjoying the view of the lake surrounded by assorted flowers and plants for everyone to enjoy.

The Prouty Beach Recreation Path was completed this past summer. It's a scenic walk through the beach and across the bridge over Scott's Cove to continue through the Vermont Land Trust Bluffsides Farm Trail.

In January of 2021 the city restructured the Recreation Department. The Public Works Department now oversees the maintenance and upkeep of all city owned facilities. This includes Prouty Beach & Campground, Gardner Park, Gateway Facility and City Dock. Our first season was challenging learning how these facilities operated. We have been assessing the facilities needs and will continue to maintain the level of service and quality that people have come to expect.

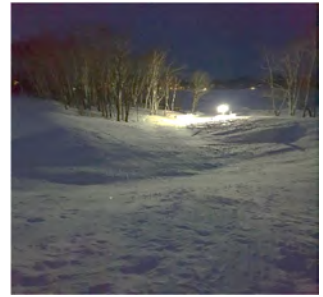
The Newport City Department of Public Works is responsible for the planning, design, construction, operation, and maintenance of a variety of public facilities and provides basic services that affect the daily lives of everyone who lives, works, and plays in Newport. Things we take for granted — pure 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 workforce 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 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 and sixteen miles of sidewalks. 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.

2021 Construction

Prouty Beach Recreational Path is officially completed and opened this summer for everyone's enjoyment. The beach sledding hill was a big hit and will continue again with added lighting and trail grooming capabilities. We also constructed a tunnel playground next to the sliding hill for the younger kids to enjoy.



- Main/Second Street and Field Avenue intersection construction project was completed which will help with vehicle and pedestrian safety. The municipal parking lot parklet was started and closed in with the paver brick walkway. The remaining portion of the project will be completed in the spring.
- Main/Second Street and Field Avenue had the asphalt surface milled down 2" to keep an adequate crosswalk and curb height. Then a new 2" asphalt overlay was completed along with pavement markings. Other streets that received new asphalt were Summer Street, Logan Drive, Coventry Street, and Airport Road intersection.
- Prouty Beach Campground received some needed renovations with a new roof on the bathroom/laundry and the ticket booth buildings. New toilets were installed in all three bathhouses, all buildings were painted, and the beach bathhouse front deck was replaced.

2022 Construction

Eastern Avenue, Prospect Street and Hillside Street will see construction of a new sewer main and services, along with water service connections, and base coat of asphalt. Outlook Street, Winter Street, Green Place, and the Municipal Building parking lot will receive asphalt overlays.

Prouty Beach Campground will expand with new full hookup camper sites and a primitive tent site section. Some existing sites will get 50-amp electrical upgrades to help with the demand of larger mobile home campers.

New Equipment

- 2021 Tymco 600 BAH Street Sweeper from J.F. McDermott Corp. for \$273,825.
- 2020 Ford F550 with its new aluminum dump body and plow \$90,658.



Recycling

The Public Works Department oversees the city's recycling center. Residents only can recycle at the residential transfer station located at 651 Coventry Street. The City's Recycling Center is open Wednesdays 8am-4 pm and Saturdays 8am-12 noon.



2022 Household Hazardous Waste Days will be held on June 4th and October 29th from 7:30-11:30 am at the New England Waste Services of Vermont, Inc. (WASTE USA) landfill facility on Airport Road in Coventry.

Act 148 requires trash haulers that operate within the city to offer curbside pickup for recyclables for free. Many city residents are already using this service.

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 is 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 551,000 gallons per day of wastewater treatment this past year, which is 42.4% of our total capacity.

City Sewer System Rag Issue

Please DO NOT FLUSH paper towels, baby wet wipes, sanitary wipes, bath towels, feminine products, or hypodermic needles. These items are not meant to be flushed and is an ever-growing expensive problem.

Toilet Paper is the only thing that should be flushed. Every day, our pumps plug up with these materials because no matter what the package says, they do not break down like toilet paper. Every time there is a plug, our employees have to clean out the pumps by hand. This is not only a safety hazard for our employees but also very time consuming and expensive. A pump replacement can cost the sewer user tens of thousands of dollars and is avoidable if people would stop flushing these items. Please do your part by helping us to educate the public about the hazards and expense of flushing non-dissolvable items.

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.

The city is pursuing funding to erect the Water Tower that was voter approved in 2021 that will serve the Derby Road.

Water Meters

The City Council voted unanimously in 2020 to meter the entire city. The process to get this approved had taken over ten years. The benefits will help with additional project funding resources that require water meters. The meters provide reliable data to track water usage and water loss. The Wastewater Treatment Operators have been very busy installing new meters into residences. Please contact us at the Wastewater Treatment Facility at 334-8886 to schedule your free water meter installation.

The City is proud to have furnished the residences of Newport with quality water and wastewater treatment. I want to commend our Treatment Facility Staff Pedro, Tim, and Eric for all their hard work.

I am proud and truly enjoy being a part of all the great ideas and changes that keep moving our city forward and making it a better place to live, work, and play. I thank my whole crew of Dan, Robert, Chris, Jeremy, Ben, Travis, Andrew, Tyler B., Ross, Tyler F., Corey, Pedro, Tim, Eric, Mac, Adam, Robert Gosselin, Reg and Ira for their hard work and dedication.

Thank you for your continued support.

Respectfully submitted

Thomas L. Bernier
Director of Public Works



Newport City Police Department 2021 Annual Report

2021 was another busy year for the police department. Calls for service increased as the world seemed to be getting back to some normalcy. We did several directed patrols in an effort to reduce traffic violations that we saw increase during the midst of the pandemic. We also continued to do community outreach and participated in several successful community events throughout the year.



We had several higher profile cases that we were able to close out because of the diligent work conducted by our officers and collaborations with our federal partners. Officer Lillis and K9 Ozzy were awarded the “K9 Team of the Year” for their continued outstanding work. This year the K9 Team had several successful tracking assists, drug finds, currency seizures and apprehensions of suspects.

One of our part time officers was hired on full time and is currently completing the full time basic training academy. Our last patrol officer vacancy was filled with an experienced and qualified ‘out of state transfer’ who is originally from this area. We are very excited for both officers to be part of our team. Officer Lancaster was assigned to the North Country Union High School in August as the School Resource Officer. His presence at the school has been well received by students and staff and continues to build positive relationships.

We held our first “BBQ with the Badge” event at Gardner Park which was very well received by the community. K9 Demo’s, a Helicopter, Boats, ATV’s, Mobile Command Units, and Cruisers were all present to see up close. It gave a chance for the local community to interact with us on a more personal level, ask questions, check out some of our equipment, and of course have a hamburger or hotdog. As a department, we competed in the Chili Fest and took home First place for our award winning “Sweet Heat Beef Chili.” To close the year out we participated in Operation Santa and were able to buy toys for local children and delivered them to area schools. We also helped the Pomerleau party deliver toys and food to local families.

Our Dispatch center continues to be very active and fast paced. We have a great team of dispatchers that handle Police, fire and EMS calls and are able to manage multiple calls at once. We are currently dispatching 24/7 for 10 agencies. We look forward to continuing to provide the best service possible to the agencies working with us.



I am proud of the work that all the officers and dispatchers at this department do every day. They represent the Newport Police Department in a professional manner and are committed to making Newport a safe community to live, work and play.

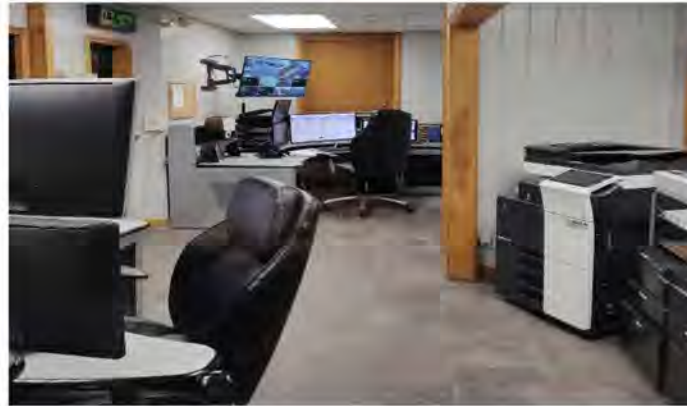
Respectfully Submitted,
Chief Travis R. Bingham



NEWPORT POLICE DEPARTMENT 2021 ANNUAL REPORT

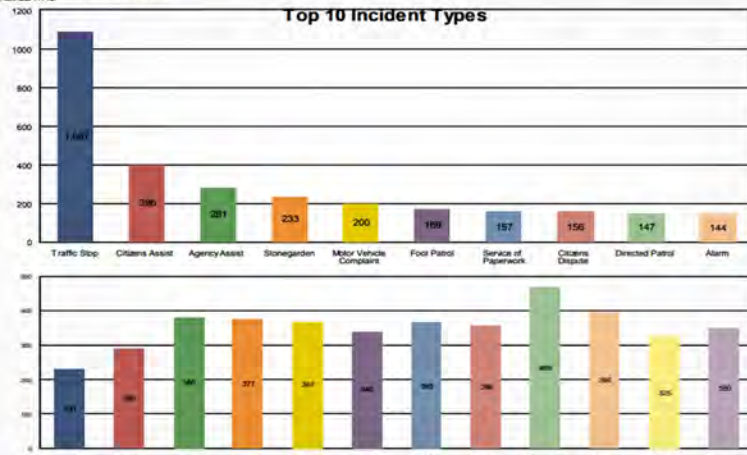
Incidents	2021
Accidents	91
Agency Assist	281
Alarms	144
Alcohol/Tobacco Offense/Minor	1
Animal Problem	58
Assault	10
Assist - K9	12
Background Investigation	21
Boater Assist	3
Burglary	9
Citizen Assist	396
Citizen Dispute	164
Communications Offense	10
Cruelty to Child	1
Custodial Interference	2
Death Investigation	13
Deliver Message	11
Directed Patrol	147
Disorderly Conduct	11
Disposed Needle	8
Drugs	18
E911 Hangup	26
Fireworks	2
Foot Patrol	169
Found/Lost Property	51
Fraud	24
Illegal Burning	1
Information Card	64
Intoxicated Person	42
Juvenile Problem	107
K9 Training	4
Larceny	64
Littering	3
Marine Patrol	2
Missing Person	8
Motor Vehicle Complaint	200
Motorist Assist	23
Noise Disturbance	52
Overdose	7
Parade Detail	11
Parking Problem	42
Public Outreach Programs \ Speaking	13
Public Records Request	27
Ride Along	1
Robbery	2
Service of Paperwork	157
Sex Offense	34
Snowmobile Complaint	1
Stalking	2
Stolen Vehicle	3
Stonegarden Detail	233
Suicide Attempted	3
Threats/Harassment	33
Traffic Hazzard	23
Traffic Offense	6
Traffic Stop	1087
Trespassing	42
TRO/FRO Violation	6
Unsecure Premises	11
Vandalism	27
Vessel Inspection	4
VIN Verification	22
Violation Conditions of Release	35
Wanted Persons	23
Weapons Offense	1
Welfare Check	136

Total Incidents 4245



Incident Analysis Report

Rev 02/17/12



Incident Analysis Report

From: 01/01/2021 0:29

To: 12/31/2021 23:53

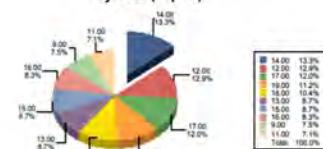
Call Volume Analysis Report

Rev 03/04/12

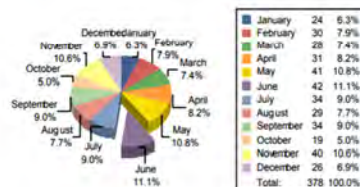
By Day of Week



By Hour (Top 10)



Calls by Month



Call Volume Analysis Report

From: 01/01/2021 8:42

To: 12/31/2021 23:37



Message From The Recreation Department

December 2021

The Newport Recreation Department's mission is to *provide the citizens of Newport with a broad selection of high quality recreational opportunities through facilities and programs and to enhance the quality of life for all ages.* This year the revenue generated by the Gateway Center and Marina, Prouty Beach Campground, Gardner Park, the Municipal Building Gym, and other programs totaled \$319,790. Expenses for the department totaled \$614,210, resulting in a net cost of \$294,420, which equates to approximately .32 per day on the average median city tax bill for a home valued at \$150,000.

This department was formerly known as The Department of Parks & Recreation but after a change in structure and leadership, the Department is now known simply as the Recreation Department. The 2 former parks employees transferred supervision into the Department of Public Works, so now Public Works has responsibility for the parks and facilities maintenance. This has been a welcome change. After a brief assessment of facility status, Public Works immediately started improvements at Prouty Beach and Gardner Park. Users should notice a welcome improvement.

Our heartfelt gratitude goes to former Recreation Director Jess Booth who departed the organization in August to accept an excellent position at the local High School. Jess was successful in modernizing the City's reservation systems at the Campground, the Waterfront, the Gateway, and Gardner Park. She was instrumental in seeing the long-awaited Events Permit and Street Closure & Parade Policy adopted. She instituted a Five-Year Capital Plan, and ensured the rates and fees were fairly priced across the board.

After a competitive recruitment process, the City welcomed Recreation Director Michael Brown in October. Michael's vast 19 plus years of experience includes programming, administration, budgeting, marketing, and working with volunteers. Michael hit the ground running by immediately creating a new holiday tradition with the first 'Light Up Newport' event held on December 4, and then hit his stride orchestrating the annual Pomerleau Party for the area's underserved population, a tradition that began several years ago under the direction of the late and beloved Antonio Pomerleau.

GATEWAY CENTER & NEWPORT CITY DOCK

The Gateway Center is Newport City's picturesque banquet hall nestled on the shore of Lake Memphremagog. Covid concerns and restrictions made bookings in the venue a rare occurrence this year. Without a heavy schedule of reservations, we caught up on maintenance projects such as deep cleaning and replacing the door locks and push bars. These improvements will position us well when weddings and parties return to our venue. The Newport City Dock rarely has vacancies for seasonal slips, but covid continued to affect traffic. Gasoline sales were down due to the closed border.



Invasive vegetation around the Newport City Dock continues to be a challenge. This past summer we took a new approach to invasive species management by installing bottom barriers around the pier and finger docks with assistance from the VT DEC Aquatic Nuisance Control Grant-in-Aid funds. These blanket-type mats were spread out along the lake floor, under the seasonal boats, and were anchored in place to prohibit growth of vegetation. With installation in early spring and removal each fall, this method is less invasive to boaters during the busy season and is expected to be an effective method for battling vegetation. We are also working on updating the mooring



field map.

GARDNER MEMORIAL PARK

Centrally located, Gardner Memorial Park is one of Newport City's most visited recreation facilities. The 20 acre campus includes athletic fields for baseball, softball, soccer and football along with a modified basketball court, skate park and playground. Adjacent to the mouth of the Clyde River, the park is a local hot spot for fishing, kayaking and picnicking. "Unstructured" recreational use continued to be popular in the park this year.

During winter again this past year, the "skate shack" opened and the heart of Gardner Park was transformed into an outdoor ice skating facility with two rinks; one for hockey and one for free skaters. Skating in Gardner Park has been increasing in popularity over the last couple years, with more families and young children taking an interest. Families appreciate the ability to borrow skates and use the rinks at no cost, aside from donations. Skate donations



have provided a good inventory of all size figure and hockey skates to lend out. Statistics on the rink demonstrate we average about 40 skaters on weekday nights, and as many as 130 on busier weekend and school vacation days.



Phase I of the Gardner Park Restoration project is in its fourth year of progress which was put in a holding pattern due to environmental assessment. As a re-cap, a Phase I Environmental Site Assessment was conducted in September of 2019, confirmed that the undocumented fill material used to develop the park in the 1930's and the dumping that occurred prior, are environmental issues of concern that need to be addressed. Understanding soil contaminants adds complexity to the restoration project, but it also represents an opportunity to learn about conditions in our park, and how we can improve the asset for future generations. A more thorough limited Phase II Environmental Site Assessment was conducted this past fall. This Supplemental Phase II Environmental Site Assessment included seven soil sites and nine water testing sites around the playground. A cost estimate including field testing and proposed remediation recommendations are required as part of a Corrective Action Plan for the State of Vermont, which we should receive early 2022. The additional testing represents an unanticipated expense for the playground project which was covered through the EPA Brownfields Targeted Assessment Grant.

PROUTY BEACH & CAMPGROUND

Prouty Beach is a 36 acre park with breathtaking views of Lake Memphremagog and Downtown Newport. While Covid affected our other recreation facilities negatively by travel restrictions, the campground continued to be popular.



The completion of the Newport City Waterfront Recreation Trail connection to the Bluffside Farm was a huge success and is very popular with residents and visitors alike. The Public Works department is also making improvements on the hugely popular sledding hill and installing permanent lights to allow for nighttime use all winter long.



EVENTS & PROGRAMS

Our annual events repertoire has been a tradition in our community for decades. The Recreation Department altered programs, or completely recreated community traditions in order to comply with ever changing Covid guidelines. These programs play a vital role in our community's vibrancy and play an important role for the city.

The Rec. committee and Rec. Department partnered to offer Pumpkin Palooza in Pomerleau Park. Goodie bags and pumpkins were given out and people were instructed to return them to Pomerleau Park the following weekend for the contest judging in several age categories as well as a business/organization category. All the pumpkins were on display in Pomerleau Park for the week leading up to Halloween.



The Annual Pomerleau Family Christmas Party went on the road again this year, as the usual 500 person gathering at the Elks was not an option. Over 20 volunteers including members from the Newport Rotary, Newport City Police and Fire Departments, and Newport City officials, helped deliver hot meals and holiday gifts to over 200 children in our area. This event is organized annually by Newport Recreation Department and funded by the Pomerleau Family Foundation.

The Recreation Department along with the help of the Recreation Committee introduced a new event at Pomerleau Park. For the first time we celebrated a tree lighting with Santa visiting and handing out goodie bags to all the children. The Mayor and Santa flipped the switch to “Light Up Newport” for the holiday season. This event was well received by all who attend and will be a staple in the event line up going forward.



Thank you!

The Newport Parks & Recreation Department, working hand in hand with the Public Works Department and the other city departments, strives to provide reliable facilities and creative programming for City residents and visitors. We continue to offer quality events for all residents to enjoy and be proud to live, work, and play, in the beautiful City of Newport.

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,
Michael E. Brown
Recreation Director

Newport Recreation Committee January 2022

The Newport Recreation Committee consists of passionate volunteers 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. Members of the committee include Committee Chair Jennifer Smith, Committee Vice Chair Jaime Comtois, Secretary Mandy Chaput, Shari-Lee Ryan, Chad Prue, Deborah Smith, and Kelli Rhodes.

The Recreation Committee serves as an advisory board to the Newport City Council on issues pertaining to parks and recreation. The group assumes a role in developing a sense of community and enhancing quality of life by influencing the recreational future of Newport. At monthly meetings we discuss upcoming events, facility improvements, long and short-term goals, volunteer opportunities and much more. Meetings are about two hours long and are held at the Newport Municipal Building on the third Thursday of each month from 5:30-7:30PM. Consider this a formal invite to any and all who share our passion for parks and recreation! All meetings are open to the public with community participation encouraged.

While 2021 continued to face many challenges with the pandemic, this committee continued to find new and creative ways to safely work towards turning the Gardner Park Playground Restoration and Splash Pad vision into a reality. While the environmental permitting process has delayed the anticipated installation date, we remain committed to seeing this project through. Realizing the park was built on a landfill back in the 30's, we have a duty to be proactive to do all that we can to eliminate health risks. Understanding the soil contaminants represents an opportunity to learn how we can improve this asset for future generations. These findings may complicate our work today, but it doesn't mean it's impossible. The fundraising for the project has been successful and in fact, has surpassed several benchmarks and is awaiting the go-ahead to begin construction. The ongoing bottle drive for the playground continues at Thompson's Redemption, Buzzy's and Jimmy

Kwik totaling \$1,815.93 for 2021. This year, the group surpassed their fundraising goal of \$24,000 by \$5001.29, totaling \$29001.00 in fundraising since January of 2019! The Newport Recreation Committee extends a big thank-you to all members of the community who have supported our efforts and helped us surpass our goal!



2021 Committee events included the Ice Shack Raffle, the Ice Out Contest, the Mother Son Dance, the Pumpkin Palooza in Pomerleau Park, and the first Light Up Newport Holiday Kick off.



We welcome Director of Recreation Michael Brown who began his position in October with the City of Newport. Michael's strong background in community event planning has served us very well in the short time he has been with us, and we look forward to continuing our work with him.



If you want to know more about the committee and our events, feel free to contact any committee member or look us up on the web at www.newportrecreation.org/reccommittee or "Newport Recreation Committee" on Facebook!

Respectfully Submitted,

Jennifer Smith, Chair



Message from the Forever Young Club 222 Main St., Newport, Vt. 802-334-6029

Our return to the center after the pandemic's emergency orders expired went very well. We returned the 23rd of June and are considering ourselves very fortunate to be able to maintain the cards, dinner, and bingo to this point. I am sad to report that during the shutdown several of our members were lost.



Upon return we have been able to give our members a trip on the Northern Star, which we all enjoyed tremendously. We would like to thank Rick Desrocher, the Captain, and the crew for a great trip.

We also held a very successful fundraiser bake sale during the Fall Festival, and we would like to thank all that bought our goodies.

We would once again like to thank the City of Newport for all that they do for our group.

Respectfully submitted:
Esther Searles - President 802-754-6642 or 802-323-7150
Darlene Whipple - Vice President
Ruth Duckless- Treasurer
Ann Collins - Secretary



*Jim Johnson calling Bingo on
September 22, 2021*



Newport City 2021 Annual Tax Assessor's Report

The total Municipal Grand List value, submitted to the Vermont Dept of Taxes on December 31, 2021, was \$325,702,900. At that time there were 2030 taxable parcels in the City of Newport. The 2021 ending Common Level of Appraisal (CLA) was 91.84% of our most recent reappraised value. This shows an upward trend in both property values and development but does not trigger the required reappraisal level of 85%. In 2022, I look forward to more sustained growth, increased property values, and will continue efforts to make this office more responsive to the needs of Newport City Taxpayers.

Sincerely

Rob Naramore
Tax Assessor

Health Officer Report

December 2021

As the Health Officer, I responded to 27 requests to investigate complaints in 2021. All of these complaints were able to be resolved by bringing the concerns to the building owners' attention and developing a plan to resolve the issues.

I continue to accompany the State Fire Marshal and the State Electrical Inspector on visits to local buildings. This allows me to be knowledgeable of Fire and Electrical code enforcement in the city.

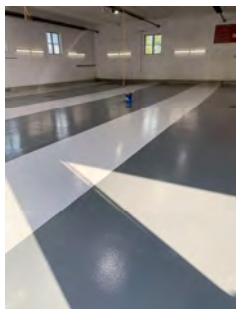
Respectfully

John Harlamert - Health Officer.

Message from the Fire Chief

December 2021

To the Citizens of Newport City:



The Newport City Fire Department upgraded the fire station in 2020 & 2021 with the installation of new flooring throughout the station and the replacement of the building furnace. We also updated the meeting room with fresh paint and a new AV system. We look forward to continuing upkeep of the station in 2022 to ensure the building is a source of pride for years to come.

The Department took delivery of a new side by side rescue vehicle in December, and we want to thank everyone that donated to make this purchase possible, including the City of Newport Taxpayers. In 2022, we will be asking the Newport City Taxpayers to allow the purchase of a new pumper in order to

keep up with fire demand and ensure the vehicle fleet stays rotated and reliable.

The volunteer members of the department have collectively logged over 700 hours of in-house training in 2021. An additional 300 hours of training took place at various external training opportunities, and 2 volunteer members are participating in the State Firefighter 1 program, which is about another 260 hours long.

Our Junior program has increased in membership, logging in over 150 hours of training and as a result, have been able to participate in numerous fire calls.

The department continues to look for additional members to add to our roster and to the junior program. Please feel free to stop by the station and pick up an application to join our family.

A heartfelt thank you goes to Butch Provencher who is retiring after 45 years of service to the department. We will miss his presence on the fireground as well as all the wonderful meals that he cooked for us over the years.

The Fire Department responded to the following calls in 2021:

Structure Fires	22	Grass Fires	2
Haz-Mat Calls	3	Motor Vehicle Calls	33
Unauthorized Fires	7	Alarm Calls	47
Power Line Down	6	Mutual Aid	7
Public Service	10	Rescue Boat	4
EMS Assist	15	Entry Assist	6
Police Assist	5	Odor Complaint	10
Assorted Misc.	8	Total Calls	185



Respectfully submitted,

Chief John Harlamert

Zoning Administrator Report

For Calendar Year Ending December 31, 2021

Planning Commission:

The Planning Commission has been actively engaged in refining the updates to the Municipal Plan, the city's 8 -year land use planning document. The Municipal Planning grant that was awarded in December of 2019 was extended to September 30, 2021, because of Covid. This extension allowed the planning commission members to continue to work with the consultant, SE Group, to support the city's facilitation of a local public engagement process during a global pandemic, synthesize the plan's implementation element, and develop an executive summary of the plan.

In October, the City contracted with NVDA to help the Planning Commission members polish the plan with research and final edits. Based on feedback from the community, the plan's theme is Newport is a desirable place to live, work and play. Eight elements of the plan are now being researched and edited for inclusion into the plan. Watch for updated sections as they are posted on the city's website. Three public hearings will be held as part of the adoption process: one by the Planning Commission and two by the City Council. The goal is that the plan will be adopted by mid-summer and then go before the Regional Planning Commission for adoption.



The city was recently awarded a Bylaw Modernization Grant in the amount of \$25,000.00 with a \$2500.00 cash match. The ongoing efforts of the city to complete its Municipal Plan Update have uncovered the need for a more rigorous review of the current zoning and subdivision bylaws. Last adopted in early 2019, the current zoning bylaws include a host of regulatory provisions related to urban development that, with the wisdom of time and hindsight, should be re-examined.

As one of the first Vermont communities to adopt form-based code (2010), recent challenges with supporting infill development, addressing ongoing housing needs in the city, and the expectation of movement on the long-planned downtown and waterfront development efforts, additional scrutiny of the current regulatory provisions is needed. Specifically, the forms originally developed in the zoning bylaw require ground floor retail on primary and (often) on secondary streets. Demand for retail space and pressing needs for housing have created some conflict between these objectives. Additionally, the infill nature of the buildout for downtown Newport introduces complexities in realizing important objectives for street activation, visual and historic compatibility, and placement of parking. Civic space and a clear definition of the public realm are lacking in the current code.

The three key elements of the project are to:

1. Engage with critical stakeholders in the land development space in Newport to better understand how current regulations are (or are not) working, how the evolving vision for the city can be best

addressed through zoning changes, and where new zoning standards are needed to address evolving needs.

2. Review the zoning bylaws directing development within the city's form-based code and Designated Downtown areas relative to the set of core principles that the working draft of the Municipal Plan update. Assess how the current regulations address street-level activation, support improved pedestrian mobility, enable mixed-uses and flexibility for housing development, address evolving historic character, enable viable outdoor gathering spaces and access to the waterfront, and facilitate multi-phased implementation of projects.

And 3, recommend specific modifications or alterations to Article 2 (Form-Based Code District) and other provisions of the zoning impacting the Designated Downtown, related to improving the alignment between the zoning regulations and the community's needs.

The Bylaw Modernization Grant is expected to be completed by January of 2024.

The Planning Commission members are:

John Monette, Chair

Denis Chenette, Vice-Chair

Amanda Chapute

Carole O'Connell

Kevin Mead

The Planning Commission has the responsibility of developing overall land use and development policy for the City of Newport. This typically takes two forms - the development of land use plans, and the development of land use regulations (bylaws, zoning regulations, etc.). Final action on any plans, policies, and regulation developed by the Commission is taken up by the City Council.

The Planning Commission meets the first and third Tuesday of the month at 6:00 p.m. in the City Council Room. The public is welcome to attend and a remote option is available. Masks are currently required for in person attendance due to the pandemic concerns.

The Development Review Board met 4 times during 2021.

These meetings are held as required depending upon permit applications. When needed, they are held on Wednesdays in the city council room. The public is welcome to attend and a remote option is available. Masks are currently required for in person attendance due to the pandemic concerns. Notices of meetings are posted on the website calendar, in 3 public places, and posted in the paper.

DRB Members are:

John Harlamert - Chair

Agathe Coburn

Daniel Pickering

Jay Gonyaw

Vacant

Harriet Hall - Alternate

An existing vacancy needs to be filled by a Newport City resident. Interested applicants may apply by submitting a letter of interest to City Clerk James Johnson at james.johnson.clerk@newportvermont.org

This board is responsible for reviewing and taking action on proposals for land development within the city under the city's bylaws. This includes the issuance of zoning variances.

Historic Preservation Commission:

The Historic Preservation Commission consists of 5 members appointed by the City Council for 3 year terms. Meetings are held four times per year, in conjunction with the Planning Commission. Historic Preservation is responsible for the planning and advocacy for the protection and appreciation of our historic and architecturally significant resources. Special meetings may be called as necessary. The 2022 schedule of Meetings are: March 15, June 21, September 20, and December 2022. All meetings take place in the city council room. The public is welcome to attend and a remote option is available. Masks are currently required for in person attendance due to the pandemic concerns.

Zoning Administrator:

John Harlamert, Chair of the Development Review Board, has been appointed as interim zoning administrator and comes with a high emphasis on customer service and accessibility. An active recruitment is taking place as this report is being written, and an announcement will soon be made. In the meantime, contact John Harlamert at (802) 334-6992 or email him at zoning.administrator@newportvermont.org for service.

The online permitting software continues to be available to those wishing to take advantage of the online access. The CAI Axis GIS Property Mapping software is available for public consumption. Access to these resources can be found by visiting the newportvermont.org webpage and clicking on the planning and zoning page.

2021 Zoning Activity:

54 Permits were issued in the calendar year 2021, broken out as follows:

Sheds	Boundary Adjustments	Change in Use	Additions	Garage Additions
2	8	8	12	7

New Buildings	Home Occupation	New Business	Signs	Subdivision
6	1	1	3	1

Certificates of Occupancy	Fence	Pool
2	1	2

From the Desk of Robert Gosselin
City Landscaper, Gardener, Tree Warden

To the citizens of the City of Newport: 2021 was an incredible summer. I am truly humbled to be able to use my talents to make your city, and mine, one of the most beautiful places in Vermont to live, work, and play. The appreciation the citizens express to me in your actions and comments bring me great joy and satisfaction. It is my goal and mission to continue to enhance the botanical gardens as we transform ourselves into an outdoor recreation economy so that you continue with your growing pride in Newport.



2021 was a very good growing season. You may have noticed I had help this past season from the Summer Career Exploration Program through Creative Workforce Solutions to conduct our daily tasks of watering, weeding, planting, and pruning as we work 7 days a week to keep the flowers lush and robust. This year's flower crop was explosive in color and size of growth. With the addition of Cannas and new ornamental grasses, we made a HUGE impact on our landscaping and also along the bike path at the beach. I hope you saw the new planter boxes we put out.

Looking to 2022, I am getting ready to "WOW" you again with new plant material, color choices and designs. Some of my new projects this season will be the expansion of the barrels on Main Street from 40 to 60 plantings, additional new light poles on Main Street with hanging baskets and the completion of the parklet and front of the Municipal Building on Main Street. The parklet will be stunning with flowers, trees, shrubs, edible gardens and so much more. This spring look for the 1500 newly planted tulip bulbs at the Railroad Square islands.

We are pleased to announce that we received a grant from the Rotary Club of Newport for the amount of \$6000.00. This money will be used for an expansion of the gardens at Pomerleau Park. Look for new lighting, trees, shrubs and perennials in the summer of 2022. We thank the Rotary for their dedication to our lovely city and what it stands for.

I thank all of you who stop and say hello and give great words of encouragement and compliments. We are always willing to tell you what we are doing and HOW it can be done at your home. I thank the City of Newport for the continued support and comradery. I thank the citizens once again for allowing me to make our city a beautiful place to live and come visit.

Thank you.

Robert Gosselin

City Landscaper, Gardener and Tree Warden

City of Newport, Vermont 2021 Auditor's Report



For the fiscal year ending
June 30, 2021



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor, City Council
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, 2021, 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, 2021, 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 39 through 43, the schedule of proportionate share of the net pension liability on page 44 and the schedule of contributions on page 46 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 "Kaitell Braman". To the right of the signature is a small, stylized mark that appears to be a cross or a similar symbol.

St. Albans, Vermont
October 26, 2021

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021

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, 2021.

Financial Highlights

- The assets of the City of Newport exceeded its liabilities at the close of the most recent fiscal year by \$10,684,056 (net position). Of this amount, \$1,043,956 (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 \$3,726,582, which means that if we were to liquidate the water/sewer funds we would have a cash surplus of \$3,726,582. Net position attributable to business-type activities decreased by \$479,067 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 \$2,072,162. Of this total amount, \$247,005 is available for spending at the government's discretion (unassigned fund balance). Management has committed \$1,129,681 of the fund balance for particular purposes as identified in Note 10 and the remaining \$695,476 has been restricted for purposes also identified in Note 10.

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.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021

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.

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 48 and 49.

The City of Newport adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided on pages 39-43 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.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021

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. All of the fiduciary funds accounted for within the city are Private-Purpose Trust Funds. The financial statements for these funds are located on pages 10 and 11 with combining statements located on pages 50 and 51.

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 \$10,684,056 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
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021

City of Newport, Vermont's Net Position
June 30, 2021

	Governmental Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 2,640,451	\$ 2,894,430	\$ 1,191,746	\$ 1,496,483	\$ 3,832,197	\$ 4,390,913
Capital assets	6,530,279	6,607,051	6,938,738	7,611,038	13,469,017	14,218,089
Deferred outflows	<u>931,565</u>	<u>550,125</u>	<u>177,532</u>	<u>82,142</u>	<u>1,109,097</u>	<u>632,267</u>
 Total Assets and Deferred Outflows	<u>\$10,102,295</u>	<u>\$10,051,606</u>	<u>\$ 8,308,016</u>	<u>\$ 9,189,663</u>	<u>\$18,410,311</u>	<u>\$19,241,269</u>
 Other liabilities	\$ 569,491	\$ 1,085,035	\$ 22,854	\$ 27,325	\$ 592,345	\$ 1,112,360
Net pension liabilities	2,204,509	1,466,777	391,680	229,321	2,596,189	1,696,098
Notes and bonds payable	226,970	384,170	4,164,767	4,724,000	4,391,737	5,108,170
Capital lease payable	132,656	-	-	-	132,656	-
Deferred inflows	<u>11,195</u>	<u>22,560</u>	<u>2,133</u>	<u>3,368</u>	<u>13,328</u>	<u>25,928</u>
 Total Liabilities and Deferred Inflows	<u>\$ 3,144,821</u>	<u>\$ 2,958,542</u>	<u>\$ 4,581,434</u>	<u>\$ 4,984,014</u>	<u>\$ 7,726,255</u>	<u>\$ 7,942,556</u>
 Net Investment in capital assets	\$ 6,170,653	\$ 6,222,881	\$ 2,773,971	\$ 2,887,038	\$ 8,944,624	\$ 9,109,919
Restricted	729,816	615,635	-	-	729,816	615,635
Unrestricted	<u>57,005</u>	<u>254,548</u>	<u>952,611</u>	<u>1,318,611</u>	<u>1,009,616</u>	<u>1,573,159</u>
 Total Net Position	<u>\$ 6,957,474</u>	<u>\$ 7,093,064</u>	<u>\$ 3,726,582</u>	<u>\$ 4,205,649</u>	<u>\$10,684,056</u>	<u>\$11,298,713</u>

Governmental activities – Governmental activities decreased the City of Newport's net position by \$135,590 during the current fiscal year. Investment in capital assets, net of related debt, decreased as a result of borrowings during the year exceeded principal payments on long-term bonds, notes and leases by \$24,543, while depreciation expense was more than current year net additions to capital assets by \$76,776.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021

City of Newport, Vermont's Changes in Net Position
June 30, 2021

	Governmental Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues						
Program Revenues:						
Charges for services	\$ 823,037	\$ 867,255	\$2,140,437	\$2,326,662	\$ 2,963,474	\$ 3,193,917
Operating grants	482,316	599,668	-	-	482,316	599,668
Capital grants	36,107	53,292	-	-	36,107	53,292
General Revenues:						
Property taxes	9,449,648	9,085,510	-	-	9,449,648	9,085,510
Investment earnings	36,613	35,487	17,163	16,238	53,776	51,725
Other revenues	<u>77,603</u>	<u>120,446</u>	<u>209</u>	<u>5,300</u>	<u>77,812</u>	<u>125,746</u>
Total Revenues	<u>10,905,324</u>	<u>10,761,658</u>	<u>2,157,809</u>	<u>2,348,200</u>	<u>13,063,133</u>	<u>13,109,858</u>
Expenses						
Governmental activities:						
General	1,020,192	930,038	-	-	1,020,192	930,038
Public Safety	2,222,423	2,315,074	-	-	2,222,423	2,315,074
Public Works	1,840,970	1,899,662	-	-	1,840,970	1,899,662
Library	110,000	101,000	-	-	110,000	101,000
Interest on long-term deb	72,599	68,328	-	-	72,599	68,328
Education, recreation, health and welfare	5,774,730	5,668,871	-	-	5,774,730	5,668,871
Business-type activities:						
Water	-	-	898,964	890,809	898,964	890,809
Sewer	<u>-</u>	<u>-</u>	<u>1,737,912</u>	<u>1,756,413</u>	<u>1,737,912</u>	<u>1,756,413</u>
Total Expenses	<u>11,040,914</u>	<u>10,982,973</u>	<u>2,636,876</u>	<u>2,647,222</u>	<u>13,677,790</u>	<u>13,630,195</u>
Change in net position	(135,590)	(221,315)	(479,067)	(299,022)	(614,657)	(520,337)
Net position, beginning	<u>7,093,064</u>	<u>7,314,379</u>	<u>4,205,649</u>	<u>4,504,671</u>	<u>11,298,713</u>	<u>11,819,050</u>
Net position, ending	<u>\$6,957,474</u>	<u>\$7,093,064</u>	<u>\$3,726,582</u>	<u>\$4,205,649</u>	<u>\$10,684,056</u>	<u>\$11,298,713</u>

Business-type activities – Business-type activities decreased the City of Newport's net position by \$479,067 during the current fiscal year. The water fund had a net loss of \$61,899 while the sewer fund had a net loss of \$417,168. Key elements of this change are as follows:

- Water charges and rents increased revenue by \$15,355 from the previous year while operating expenses decreased by \$42,870. We had an increase in net income (loss) of \$6,728 from the prior year in the Water Fund. Total water distribution expenses totaled \$89,122, a decrease of \$2,963 from the previous year.

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021

- Sewer charges and rents decreased in revenue by \$179,281 and discharge fees decreased by \$26,889 from the previous year, while operating expenses increased by \$18,276. Interest expense decreased by \$36,777 from the prior year. The Sewer Fund has a receivable from the General Fund of \$16,394, which is a decrease of \$270,303 from the prior year's receivable of \$286,697.
- Depreciation expense for the sewer fund is \$592,244 as compared to last year's \$581,886; and \$255,418 from last year's \$253,173 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 \$2,072,162 an increase of \$364,490 in comparison to the prior year. Approximately 90% of the total fund balance (\$1,865,283) constitutes general fund equity, which is available for spending at the government's discretion. The City of Newport has available \$247,005 of this fund balance for various purposes, including capital reserve funds and expenditures in subsequent periods. The City of Newport has committed \$1,095,341 for specific budget items and \$729,816 is restricted donations 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 (\$247,005) represents approximately 2.3% of general fund expenditures (\$10,828,854), while total fund balance (\$1,865,283) represents approximately 17% of that same amount.

During the year ending June 30, 2021 the Fund Balance of the City of Newport's general fund increased by \$318,631 (from \$1,546,652 to \$1,865,283). Key factors in this change are as follows:

- We budgeted for a net change in fund balance in the amount of \$100,000.
- Recreation programs over spent by \$7,393 and brought in \$68,537 less than anticipated.
- Covid continued to provide unprecedented challenges for park users and programming, due in part to the delay in the supply chain as well as ensuring safety while social distancing. As a result, we were not able to conduct the normal programming we have become accustomed to. Our summer camp was shortened by 4 weeks. Our waterfront revenues were significantly reduced by approximately 60% from previous years due to the closed border.

Special revenue funds consist primarily of the Recreation Fund (\$38,221) and the Mooring Management Fund (\$10,254). \$158,387 equates to additional fund raising by the Recreation Committee in anticipation of a cash match for the Gardner Park Playground Rehabilitation project. 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, 2021

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 \$76,772 to a total of \$6,530,279. 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, 2021 our capital investment, net of depreciation decreased by \$672,300 to \$6,938,738 (sewer \$4,157,419, water \$2,781,319).

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

- The City completed the installation of an electric car charging station at the corner of Main St. and Coventry St. The project was grant funded in the amount of \$18,839, and the City contributed \$2,093.
- The Police Department was awarded an HSI Grant that purchased various small tools and supplies in the amount of \$11,000 that did not require a cash match.
- The Police Department financed a cruiser in the amount of \$35,194.
- Public Works purchased a Case Loader Backhoe in the amount of \$94,315 through the water and sewer budget
- Public works purchased a Ford F550 spread evenly over the capital, water and sewer budgets in the amount of \$57,958.
- Public Works purchased a 2021 Freightliner from the capital budget in the amount of \$81,622.
- The Fire Department resurfaced their floor for \$52,000.
- Local resident Polly Dagasse donated a golf cart to the Recreation Department for use at Prouty Beach with a value of \$3,000 and we thank her from the bottom of our hearts.

Summarized listings of capital assets can be found in Note 4 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 \$4,524,393. Of this amount, \$3,783,669 represents low to no-interest loans issued by the State of Vermont, \$497,464 represents loans with local banks, \$132,656 represents equipment capital lease obligations and the remaining \$110,604 represents bonded debt backed by the full faith and credit of the City of Newport.

The City of Newport's total debt decreased by \$583,777 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 8 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, 2021

ASSETS AND DEFERRED OUTFLOWS

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS			
Cash	\$ 2,036,900	\$ 685,671	\$ 2,722,571
Taxes receivable	375,262	-	375,262
Accounts receivable	-	135,457	135,457
Other receivables	199,480	-	199,480
Unbilled revenues	-	344,472	344,472
Due from other funds	-	26,146	26,146
Prepaid expenses	28,809	-	28,809
TOTAL CURRENT ASSETS	<u>2,640,451</u>	<u>1,191,746</u>	<u>3,832,197</u>
CAPITAL ASSETS, net of depreciation	<u>6,530,279</u>	<u>6,938,738</u>	<u>13,469,017</u>
DEFERRED OUTFLOWS	<u>931,565</u>	<u>177,532</u>	<u>1,109,097</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 10,102,295</u>	<u>\$ 8,308,016</u>	<u>\$ 18,410,311</u>

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

CURRENT LIABILITIES			
Current portion notes and bonds payable	\$ 118,593	\$ 553,543	\$ 672,136
Current portion capital lease payable	20,409	-	20,409
Accounts payable	211,168	-	211,168
Accrued wages	38,931	3,573	42,504
Accrued liabilities	437	6,478	6,915
Accrued vacation/sick/comp time	114,791	12,803	127,594
Due to other funds	46,132	-	46,132
Unearned revenue	86,055	-	86,055
TOTAL CURRENT LIABILITIES	<u>636,516</u>	<u>576,397</u>	<u>1,212,913</u>
LONG-TERM LIABILITIES			
Net pension liabilities	2,204,509	391,680	2,596,189
Accrued vacation/sick/comp time	71,977	-	71,977
Notes and bonds payable	108,377	3,611,224	3,719,601
Capital lease payable	112,247	-	112,247
TOTAL LONG-TERM LIABILITIES	<u>2,497,110</u>	<u>4,002,904</u>	<u>6,500,014</u>
TOTAL LIABILITIES	<u>3,133,626</u>	<u>4,579,301</u>	<u>7,712,927</u>
DEFERRED INFLOWS	<u>11,195</u>	<u>2,133</u>	<u>13,328</u>
NET POSITION			
Net investment in capital assets	6,170,653	2,773,971	8,944,624
Restricted	729,816	-	729,816
Unrestricted	57,005	952,611	1,009,616
TOTAL NET POSITION	<u>6,957,474</u>	<u>3,726,582</u>	<u>10,684,056</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 10,102,295</u>	<u>\$ 8,308,016</u>	<u>\$ 18,410,311</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, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue & Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Revenues	Capital Grants & Revenues	Governmental Activities	Business-Type Activities
Governmental activities:						
Current:						
General government	\$ 1,020,192	\$ 223,674	\$ 88,632	\$ -	\$ (707,886)	\$ -
Public safety	2,222,423	175,807	205,269	36,107	(1,805,240)	-
Public works	1,840,970	22,974	183,564	-	(1,634,432)	-
Recreation, health, education and welfare	5,774,730	400,582	4,851	-	(5,369,297)	-
Library	110,000	-	-	-	(110,000)	-
Interest on long-term debt	72,599	-	-	-	(72,599)	-
Total governmental activities	11,040,914	823,037	482,316	36,107	(9,699,454)	-
Business-type activities:						
Water	898,964	829,608	-	-	-	(69,356)
Sewer	1,737,912	1,310,829	-	-	-	(427,083)
Total business-type activities	\$ 2,636,876	\$ 2,140,437	\$ -	\$ -	\$ (496,439)	\$ (496,439)
General Revenues:						
Property taxes, levied for general purposes				9,449,648	-	9,449,648
Unrestricted investment earnings				36,613	17,163	53,776
Donations				25	-	25
Gain on Sale of Assets				16,830	-	16,830
Interest Delinquent				18,035	-	18,035
Penalty Delinquent				42,479	-	42,479
Miscellaneous				234	209	443
Total general revenues and transfers				9,563,864	17,372	9,581,236
Change in Net Position				(135,590)	(479,067)	(614,657)
Net Position, beginning				7,093,064	4,205,649	11,298,713
Net Position, ending				\$ 6,957,474	\$ 3,726,582	\$ 10,684,056

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2021

ASSETS

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 1,843,988	\$ -	\$ 192,912	\$ 2,036,900
Delinquent tax receivables net of reserves of \$223,568	151,694	-	-	151,694
Other receivables	199,480	-	-	199,480
Due from other funds	-	17	13,950	13,967
Prepaid expenses	28,809	-	-	28,809
 TOTAL ASSETS	 <u>\$ 2,223,971</u>	 <u>\$ 17</u>	 <u>\$ 206,862</u>	 <u>\$ 2,430,850</u>

LIABILITIES AND FUND BALANCE

LIABILITIES				
Due to other funds	\$ 22,097	\$ -	\$ -	\$ 22,097
Accounts payable	211,168	-	-	211,168
Accrued wages	39,368	-	-	39,368
Unearned revenue	86,055	-	-	86,055
 TOTAL LIABILITIES	 <u>358,688</u>	 <u>-</u>	 <u>-</u>	 <u>358,688</u>
 FUND BALANCE				
Restricted	571,429	-	158,387	729,816
Committed	1,046,849	17	48,475	1,095,341
Unassigned	247,005	-	-	247,005
 TOTAL FUND BALANCE	 <u>1,865,283</u>	 <u>17</u>	 <u>206,862</u>	 <u>2,072,162</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 2,223,971</u>	 <u>\$ 17</u>	 <u>\$ 206,862</u>	 <u>\$ 2,430,850</u>

See Accompanying Notes to Basic Financial Statements

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2021

Total fund balances - governmental funds **\$ 2,072,162**

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 6,530,279

Capital Assets - From trust funds (38,002)

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 223,568

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 (186,768)

Net pension liability (2,204,509)

Notes and bonds payable (226,970)

Capital lease payable (132,656)

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.

931,565

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.

(11,195)

\$ 6,957,474

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, 2021

	General	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes and Special Assessments	\$ 9,538,368	\$ -	\$ -	\$ 9,538,368
General Government	459,751	-	-	459,751
Public Safety	417,183	-	-	417,183
Public Works	209,851	-	-	209,851
Recreation and Culture	322,993	-	57,096	380,089
Investment Income	8,418	-	5	8,423
TOTAL REVENUES	<u>10,956,564</u>	<u>-</u>	<u>57,101</u>	<u>11,013,665</u>
EXPENDITURES				
General	660,353	-	-	660,353
Public Safety	2,090,558	-	-	2,090,558
Public Works	1,462,614	-	-	1,462,614
Culture and Recreation	614,403	-	11,242	625,645
Other Expenses & Appropriations	588,269	-	-	588,269
Capital Outlay	560,092	-	-	560,092
Debt Service and Sinking Funds	234,179	-	-	234,179
School Appropriations	4,618,386	-	-	4,618,386
TOTAL EXPENDITURES	<u>10,828,854</u>	<u>-</u>	<u>11,242</u>	<u>10,840,096</u>
EXCESS OF REVENUES OVER EXPENDITURES	127,710	-	45,859	173,569
OTHER FINANCING SOURCES:				
Proceeds From long term debt	190,921	-	-	190,921
NET CHANGE IN FUND BALANCE	318,631	-	45,859	364,490
FUND BALANCES AT BEGINNING OF YEAR	<u>1,546,652</u>	<u>17</u>	<u>161,003</u>	<u>1,707,672</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,865,283</u>	<u>\$ 17</u>	<u>\$ 206,862</u>	<u>\$ 2,072,162</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, 2021

Net change in fund balances - governmental funds \$ 364,490

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 (686,303)

Capital assets purchased 609,527

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. (35,194)

The proceeds from the issuance of a capital lease is a revenue
source in the governmental funds, while the issuance
increases capital lease in the Statement of Net Position. (155,727)

Repayment of bond principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the
Statement of Net Position. 192,393

Repayment of capital lease principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the
Statement of Net Position. 23,071

Revenues in the statement of activities that do not provide current
financial resources are not reported as revenues in the funds.

Decrease in allowance for delinquent tax reserve (105,169)

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 (344,927)

Vacation/sick/comp-time earned 2,249

Change in net position of governmental activities **\$ (135,590)**

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2021

ASSETS AND DEFERRED OUTFLOWS

	<u>Business Type Activities - Enterprise Funds</u>		
	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
CURRENT ASSETS			
Cash	\$ 117,405	\$ 568,266	\$ 685,671
Due from other funds	16,394	9,752	26,146
Fees receivable	76,218	59,239	135,457
Unbilled revenues	196,473	147,999	344,472
TOTAL CURRENT ASSETS	<u>406,490</u>	<u>785,256</u>	<u>1,191,746</u>
CAPITAL ASSETS			
Land	4,462	24,800	29,262
Wells	-	629,354	629,354
Buildings	341,645	-	341,645
Improvements other than buildings	13,720,102	5,120,420	18,840,522
Machinery and equipment	1,246,536	532,713	1,779,249
Interlocal waterline project	-	773,757	773,757
Storm water separation	1,019,610	-	1,019,610
Construction in progress	13,420	74,761	88,181
	<u>16,345,775</u>	<u>7,155,805</u>	<u>23,501,580</u>
Less: accumulated depreciation	<u>(12,188,356)</u>	<u>(4,374,486)</u>	<u>(16,562,842)</u>
CAPITAL ASSETS, net	<u>4,157,419</u>	<u>2,781,319</u>	<u>6,938,738</u>
DEFERRED OUTFLOWS	<u>118,518</u>	<u>59,014</u>	<u>177,532</u>
TOTAL ASSETS	<u>\$ 4,682,427</u>	<u>\$ 3,625,589</u>	<u>\$ 8,308,016</u>
	<u>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</u>		
CURRENT LIABILITIES			
Accrued wages	\$ 2,227	\$ 1,346	\$ 3,573
Current portion of bonds and notes payable	373,917	179,626	553,543
Accrued vacation/sick/comp.	10,664	2,139	12,803
Accrued interest	2,669	3,809	6,478
TOTAL CURRENT LIABILITIES	<u>389,477</u>	<u>186,920</u>	<u>576,397</u>
LONG-TERM LIABILITIES			
Net pension liabilities	261,984	129,696	391,680
Notes and bonds payable	2,060,528	1,550,696	3,611,224
TOTAL LONG-TERM LIABILITIES	<u>2,322,512</u>	<u>1,680,392</u>	<u>4,002,904</u>
TOTAL LIABILITIES	<u>2,711,989</u>	<u>1,867,312</u>	<u>4,579,301</u>
DEFERRED INFLOWS	<u>1,424</u>	<u>709</u>	<u>2,133</u>
NET POSITION			
Net investment in capital assets	1,722,974	1,050,997	2,773,971
Unrestricted	246,040	706,571	952,611
TOTAL NET POSITION	<u>1,969,014</u>	<u>1,757,568</u>	<u>3,726,582</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 4,682,427</u>	<u>\$ 3,625,589</u>	<u>\$ 8,308,016</u>

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, 2021

	<u>Business Type Activities - Enterprise Funds</u>		
	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
OPERATING REVENUES			
Charges and rent	\$ 1,088,499	\$ 828,953	\$ 1,917,452
Derby share	40,232	-	40,232
Discharge fees	182,098	-	182,098
Gain on Sale of Asset	-	655	655
Other income	209	-	209
	<u>1,311,038</u>	<u>829,608</u>	<u>2,140,646</u>
TOTAL OPERATING REVENUES			
OPERATING EXPENSES			
Sewer system	181,988	-	181,988
Sewer plant	676,860	-	676,860
Water treatment and pumping	-	250,830	250,830
Water transmitting and distribution	-	89,122	89,122
Administration	124,285	72,819	197,104
Depreciation	592,244	255,418	847,662
Personnel and other expenses	105,806	72,568	178,374
Maintenance expenses	42,420	98,464	140,884
	<u>1,723,603</u>	<u>839,221</u>	<u>2,562,824</u>
TOTAL OPERATING EXPENSES			
(LOSS) FROM OPERATIONS	<u>(412,565)</u>	<u>(9,613)</u>	<u>(422,178)</u>
NON-OPERATING INCOME/(EXPENSES)			
Interest income	9,706	7,457	17,163
Interest expense	<u>(14,309)</u>	<u>(59,743)</u>	<u>(74,052)</u>
	<u>(4,603)</u>	<u>(52,286)</u>	<u>(56,889)</u>
TOTAL NON-OPERATING (EXPENSES)			
CHANGE IN NET POSITION	(417,168)	(61,899)	(479,067)
NET POSITION AT BEGINNING OF YEAR	<u>2,386,182</u>	<u>1,819,467</u>	<u>4,205,649</u>
NET POSITION AT END OF YEAR	<u>\$ 1,969,014</u>	<u>\$ 1,757,568</u>	<u>\$ 3,726,582</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, 2021

	Business-Type Activities		
	Sewer Fund	Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 1,314,415	\$ 829,982	\$ 2,144,397
Payments to suppliers	(1,025,553)	(511,235)	(1,536,788)
Payments for employees and benefits	(66,225)	(50,886)	(117,111)
Other receipts (payments)	209	655	864
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>222,846</u>	<u>268,516</u>	<u>491,362</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	<u>270,303</u>	<u>90,261</u>	<u>360,564</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of property, plant and equipment	(120,799)	(150,777)	(271,576)
Proceeds from sale of asset	-	96,212	96,212
Principal payments on debt	(367,662)	(191,571)	(559,233)
Interest payments on debt	<u>(14,309)</u>	<u>(59,743)</u>	<u>(74,052)</u>
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(502,770)</u>	<u>(305,879)</u>	<u>(808,649)</u>
CASH FLOW FROM INVESTING ACTIVITIES:			
Receipt of interest and dividends	<u>9,706</u>	<u>7,459</u>	<u>17,165</u>
NET INCREASE IN CASH	85	60,357	60,442
CASH - BEGINNING OF YEAR	<u>117,320</u>	<u>507,909</u>	<u>625,229</u>
CASH - END OF YEAR	<u>\$ 117,405</u>	<u>\$ 568,266</u>	<u>\$ 685,671</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating (loss)	\$ (412,565)	\$ (9,613)	\$ (422,178)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	592,244	255,418	847,662
Change in net assets and liabilities:			
Receivables, net	9,341	4,665	14,006
Unbilled revenues	(5,755)	(3,636)	(9,391)
Accrued wages	1,431	(340)	1,091
Deferred outflows	(61,572)	(33,818)	(95,390)
Net pension liability	106,367	55,992	162,359
Deferred inflows	(911)	(324)	(1,235)
Accrued vacation	<u>(5,734)</u>	<u>172</u>	<u>(5,562)</u>
Net cash provided by operating activities	<u>\$ 222,846</u>	<u>\$ 268,516</u>	<u>\$ 491,362</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
June 30, 2021

ASSETS

	Private Purpose Trust Funds
CASH	
Checking	\$ 69,955
Savings and money markets	<u>65,045</u>
TOTAL CASH	<u>135,000</u>
INVESTMENTS	
Trust account	<u>343,369</u>
TOTAL ASSETS	<u>\$ 478,369</u>

LIABILITIES AND NET POSITION

LIABILITIES	
Due to other funds	\$ <u>18,016</u>
NET POSITION	
Reserved for trust funds	62,000
Unreserved	<u>398,353</u>
TOTAL NET POSITION	<u>460,353</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 478,369</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, 2021

	Private Purpose Trust Funds
ADDITIONS	
Contributions	\$ 150
Investment Earnings	
Interest income	146
Dividend income	7,852
Net gain on investments	<u>35,722</u>
Net Investment Earnings	<u>43,720</u>
TOTAL ADDITIONS	<u>43,870</u>
DEDUCTIONS	
Administrative fees	3,375
Contracted services	6,000
Police expenditures	5,082
Beneficiaries	400
Other	<u>117</u>
TOTAL DEDUCTIONS	<u>14,974</u>
CHANGE IN NET POSITION	28,896
NET POSITION AT BEGINNING OF YEAR	<u>431,457</u>
NET POSITION AT END OF YEAR	<u>\$ 460,353</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

The City of Newport, Vermont, (herein the "City") operates under a Mayor, City Council 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 City Council, 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 City Council. 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, 2021

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 Council 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, 2021

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 Council action. The Council 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, 2021

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 Council.

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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, 2021 consisted of the following:

	<u>Bank Balance</u>	<u>Book Balance</u>
Insured - FDIC	\$ 836,880	\$ 994,347
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.	2,461,521	1,862,438
Petty Cash	<u>-</u>	<u>786</u>
TOTAL	<u>\$3,298,401</u>	<u>\$2,857,571</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

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, 2021 consist of the following:

	General Fund	Proprietary Funds	Total
Delinquent Taxes, net of \$223,568 reserves	\$ 101,862	\$ -	\$ 101,862
Penalty and Interest	49,832	-	49,832
Other Receivable	199,480	-	199,480
Water Rents - Billed	-	59,239	59,239
Sewer Rents - Billed	-	75,612	75,612
Sewer Derby Share	-	45	45
Sewer Contracted Works	-	561	561
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET RECEIVABLES	<u>\$ 351,174</u>	<u>\$ 135,457</u>	<u>\$ 486,631</u>

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated				
Land	\$ 417,405	\$ -	\$ (3,170)	\$ 414,235
Construction in progress	<u>168,143</u>	<u>52,534</u>	<u>-</u>	<u>220,677</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total capital assets, not being depreciated	<u>585,548</u>	<u>52,534</u>	<u>(3,170)</u>	<u>634,912</u>
Capital assets, being depreciated				
Land improvements	476,934	18,980	-	495,914
Buildings and improvements	3,855,943	96,111	-	3,952,054
Equipment	2,610,458	281,297	-	2,891,755
Vehicles	3,784,032	163,775	-	3,947,807
Infrastructure	<u>4,309,769</u>	<u>-</u>	<u>-</u>	<u>4,309,769</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total capital assets, being depreciated	<u>15,037,136</u>	<u>560,163</u>	<u>-</u>	<u>15,597,299</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 4 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	(343,957)	(9,292)	-	(353,249)
Buildings and improvements	(1,641,832)	(104,765)	-	(1,746,597)
Equipment	(1,867,556)	(225,292)	-	(2,092,848)
Vehicles	(2,886,452)	(185,382)	-	(3,071,834)
Infrastructure	<u>(2,275,832)</u>	<u>(161,572)</u>	<u>-</u>	<u>(2,437,404)</u>
Total accumulated depreciation	<u>(9,015,629)</u>	<u>(686,303)</u>	<u>-</u>	<u>(9,701,932)</u>
Total capital assets, being depreciated, net	<u>6,021,507</u>	<u>(126,140)</u>	<u>-</u>	<u>5,895,367</u>
Governmental activities, capital assets, net	<u>\$ 6,607,055</u>	<u>\$ (73,606)</u>	<u>\$ (3,170)</u>	<u>\$ 6,530,279</u>

Depreciation is allocated in the General Fund as follows:

Public Works	\$ 286,538
Public Safety	318,009
Recreation	79,483
General Government	<u>2,273</u>
 TOTAL	 <u>\$ 686,303</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	\$ -	\$ (96,213)	\$ 24,800
Construction in progress	<u>46,637</u>	<u>28,124</u>	<u>-</u>	<u>74,761</u>
Total capital assets, not being depreciated	<u>167,650</u>	<u>28,124</u>	<u>(96,213)</u>	<u>99,561</u>
Equipment and vehicles	457,560	75,153		532,713
Water system and improvements	5,072,920	47,500	-	5,120,420
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>6,933,591</u>	<u>122,653</u>	<u>-</u>	<u>7,056,244</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 4 CAPITAL ASSETS (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Business-type activities (cont'd):</u>				
Accumulated depreciation for				
Equipment and vehicles	(281,280)	(36,599)	-	(317,879)
Water system and improvements	(3,009,406)	(175,960)	-	(3,185,366)
Water lines	(431,996)	(19,341)	-	(451,337)
Wells	(396,386)	(23,518)	-	(419,904)
Total accumulated depreciation	<u>(4,119,068)</u>	<u>(255,418)</u>	<u>-</u>	<u>(4,374,486)</u>
Total capital assets, being depreciated, net	<u>2,814,523</u>	<u>(132,765)</u>	<u>-</u>	<u>2,681,758</u>
Water utility, capital assets, net	<u>2,982,173</u>	<u>(104,641)</u>	<u>(96,213)</u>	<u>2,781,319</u>
Sewer utility:				
Capital assets, not being depreciated				
Land	4,462	-	-	4,462
Construction in progress	<u>-</u>	<u>13,420</u>	<u>-</u>	<u>13,420</u>
Total capital assets, not being depreciated	<u>4,462</u>	<u>13,420</u>	<u>-</u>	<u>17,882</u>
Capital assets, being depreciated				
Buildings	341,645	-	-	341,645
Equipment and vehicles	1,156,976	89,560	-	1,246,536
Sewer system and improvements	13,702,283	17,819	-	13,720,102
Storm water separation	<u>1,019,610</u>	<u>-</u>	<u>-</u>	<u>1,019,610</u>
Total capital assets, being depreciated	<u>16,220,514</u>	<u>107,379</u>	<u>-</u>	<u>16,327,893</u>
Accumulated depreciation for				
Buildings	(249,705)	(8,610)	-	(258,315)
Equipment and vehicles	(927,445)	(71,384)	-	(998,829)
Sewer system and improvements	(9,768,980)	(486,760)	-	(10,255,740)
Storm water separation	<u>(649,982)</u>	<u>(25,490)</u>	<u>-</u>	<u>(675,472)</u>
Total accumulated depreciation	<u>(11,596,112)</u>	<u>(592,244)</u>	<u>-</u>	<u>(12,188,356)</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 4 CAPITAL ASSETS (continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Business-type activities (cont'd):</u>				
Total capital assets, being depreciated, net	4,624,402	(484,865)	-	4,139,537
Sewer utility, capital assets, net	4,628,864	(471,445)	-	4,157,419
Business-type activities, capital assets, net	<u>\$ 7,611,037</u>	<u>\$ (576,086)</u>	<u>\$ (96,213)</u>	<u>\$ 6,938,738</u>

NOTE 5 UNEARNED REVENUE

Unearned revenue in the General Fund consists of the following at June 30, 2021:

Project D.A.R.E.	\$ 4,533
Reappraisal - Act 60	53,193
Bike Path Grant	<u>28,329</u>
	<u>\$ 86,055</u>

NOTE 6 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.

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:

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 ACCRUED VACATION/SICK/COMPTIME (continued)

	<u>General</u>	<u>Water/Sewer</u>
Vacation	\$ 73,488	\$ 5,312
Comp time	5,315	786
Sick - Short-Term	<u>35,988</u>	<u>6,705</u>
	114,791	12,803
Sick - Long-Term	<u>71,977</u>	<u>-</u>
	<u>\$ 186,768</u>	<u>\$ 12,803</u>

NOTE 7 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 1.38% dated July 20, 2020 and due June 30, 2021. 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 20.

NOTE 8 NOTES AND BONDS PAYABLE

The following is a summary of changes in notes and bonds payable for the year ended June 30, 2021:

	<u>Beginning Balance June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2021</u>
<u>Governmental Activities:</u>				
Vermont Municipal Bond Bank issued 7/1/10, principal and interest at 2.22% due in annual				
 Vermont Municipal Bond Bank issued July 14, 2011, Original Amount-\$500,000 with net interest of 2.64% paid in semi annual paymts Principal pmts of \$50,000 paid annually each December 1st. Matures November 2021.	 100,000	 -	 50,000	 50,000

Passumpsic Saving Bank Muni Note issued
July 7, 2014 for \$369,916 at 2.46% for ten years

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2021</u>
<u>Governmental Activities (cont'd):</u>				
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.	16,834	-	6,539	10,295
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford F-150, principal and 2.99% interest payments of \$416 due monthly. Matured November 2020.	1,601	-	1,601	-
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford Explorer, principal and 1.34% interest payments of \$716 due				
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	11,516	-	8,593	2,923
Passumpsic Savings Bank - Promissory Note for financing of a 2020 Ford Explorer, principal and 2.19% interest payments of \$746 due monthly. Matures January 2023.	22,462	-	8,544	13,918
Passumpsic Savings Bank - Promissory Note for financing of a 2021 Ford Explorer, principal and 1.48% interest payments of \$1,000 due monthly. Matures January 2024.	<u>-</u>	<u>35,194</u>	<u>5,759</u>	<u>29,435</u>

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 NOTES AND BONDS PAYABLE (continued)

Anticipated maturities are as follows for the Governmental Funds:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 118,593	\$ 4,631	\$ 123,224
2023	61,287	2,299	63,586
2024	<u>47,090</u>	<u>1,064</u>	<u>48,154</u>
TOTAL	<u>\$ 226,970</u>	<u>\$ 7,994</u>	<u>\$ 234,964</u>

Beginning Balance <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2021</u>
--	------------------	------------------	---

BUSINESS-TYPE FUNDS

Sewer Fund:

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.

\$ 45,426	\$ -	\$ 14,842	\$ 30,584
-----------	------	-----------	-----------

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.

75,049	-	24,523	50,526
--------	---	--------	--------

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.

1,954,730	-	200,390	1,754,340
-----------	---	---------	-----------

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 7/1/2034.

159,356	-	10,855	148,501
---------	---	--------	---------

Note payable to Passumpsic Savings Bank
2.27% interest. Payments of \$47,939 due
two times annually, matures 12/1/2024.

407,546	-	87,052	320,494
---------	---	--------	---------

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2020</u>	Additions	Deletions	Ending Balance <u>June 30, 2021</u>
<u>Sewer Fund (cont'd):</u>				
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>160,000</u>	<u>-</u>	<u>30,000</u>	<u>130,000</u>
 TOTAL SEWER FUND	 <u>2,802,107</u>	 <u>-</u>	 <u>367,662</u>	 <u>2,434,445</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.	 145,989	 -	 35,385	 110,604
 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 7/1/2032	 1,546,836	 -	 120,773	 1,426,063
 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 7/1/2027.	 <u>229,068</u>	 <u>-</u>	 <u>35,413</u>	 <u>193,655</u>
 TOTAL WATER FUND	 <u>1,921,893</u>	 <u>-</u>	 <u>191,571</u>	 <u>1,730,322</u>
 TOTAL BUSINESS-TYPE FUNDS	 <u>\$ 4,724,000</u>	 <u>\$ -</u>	 <u>\$ 559,233</u>	 <u>\$ 4,164,767</u>

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

	Principal	Interest	Total
2022	\$ 553,543	78,179	\$ 631,722
2023	561,816	65,712	627,528
2024	528,928	53,055	581,983
2025	456,158	41,483	497,641

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 NOTES AND BONDS PAYABLE (continued)

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	418,366	32,833	451,199
2027-2031	1,470,745	64,835	1,535,580
2032-2033	<u>175,211</u>	<u>2,507</u>	<u>177,718</u>
TOTAL	<u>\$ 4,164,767</u>	<u>\$ 338,604</u>	<u>\$ 4,503,371</u>

NOTE 9 CAPITAL LEASE PAYABLE

The City has a capital lease agreement for the financing of fire department equipment. The asset has a value of \$155,727, a useful life of 10 years and accumulated depreciation of \$15,573 at June 30, 2021. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 were as follows:

Year Ending <u>June 30,</u>	Future Minimum Payments	Net Present Value	Interest
2022	\$ 24,646	\$ 20,409	\$ 4,237
2023	24,646	21,061	3,585
2024	24,646	21,733	2,913
2025	24,646	22,427	2,219
2026	24,646	23,144	1,502
2027-2031	<u>24,646</u>	<u>23,882</u>	<u>764</u>
Total minimum lease payments	<u>\$ 147,876</u>	<u>\$ 132,656</u>	<u>\$ 15,220</u>

NOTE 10 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES

Restricted fund balances at June 30, 2021 are as follows:

General Fund:

Restricted for Records Restoration	\$ 20,629
Restricted for NBRC Grant Funding Match	240,800
Restricted for Economic Development - Walmart Funds	<u>310,000</u>
Total General Fund	<u>\$ 571,429</u>

Recreation Fund:

Restricted for use on Playground Equipment	<u>\$ 158,387</u>
--	-------------------

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 10 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES (continued)

Committed Fund Balances at June 30, 2021 are as follows:

General Fund:

Committed for:

Street Capital Design Projects	\$ 193,946
Tennis Court Sinking Fund	2,904
Street Resurfacing	130,573
Main Street Maintenance	32,023
Street Reconstruction	110,653
Public Works Vehicles	214,913
Bridge Culvert and Retaining Wall Repairs	8,707
Police Tech Equipment	11,548
Dispatch Equipment	114,876
Bullet Proof Vest Replacement	11,665
Fire Dept. Grant Match	15,000
Recreation Vehicles	3,091
Prouty Beach Improvements	47,799
Gardner Park Improvements	21,059
Gateway and Waterfront Improvements	4,960
Dock Improvements	53,132
Streetscape & Park Improvements	<u>70,000</u>

Total General Fund	<u>1,046,849</u>
--------------------	------------------

Recreation Fund:

Committed for use in the Recreation Fund	38,221
Committed for use in the Mooring Management Fund	<u>10,254</u>

Total Recreation Fund	<u>48,475</u>
-----------------------	---------------

Capital Projects Fund:

Committed for use in the Capital Projects Fund	<u>17</u>
--	-----------

TOTAL COMMITTED FUND BALANCES	<u><u>\$ 1,095,341</u></u>
-------------------------------	----------------------------

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 10 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES (continued)

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 11 INVESTMENTS

The trust accounts are carried at market value. The balances at June 30, 2021 are as follows:

	<u>Cost</u>	<u>Market Value</u>
East Main Street Cemetery Fund		
Equities	\$ 48,576	\$ 66,383
Fixed Income	<u>118,379</u>	<u>131,556</u>
Total	<u>166,955</u>	<u>197,939</u>
 Perley J. Niles Fund		
Equities	35,732	48,833
Fixed Income	<u>87,034</u>	<u>96,597</u>
Total	<u>122,766</u>	<u>145,430</u>
 TOTAL	<u><u>\$ 289,721</u></u>	<u><u>\$ 343,369</u></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).

NOTE 12 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.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 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, 2021 and for the City of Newport, Vermont's reporting period (the year ended June 30, 2021). 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, 2020) as the measurement date, and the year ended June 30, 2019 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, 2019, to the measurement date of June 30, 2020.

Schedule A – Employer Allocations as of June 30, 2019

Fiscal Year Ended June 30, 2019						
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)
\$ 187,835	0.97762%	\$ 1,696,098	\$ 419,569	\$ 25,928	\$ 2,781,344	\$ 797,714

Schedule B – Employers' Allocation as of June 30, 2020

Fiscal Year Ended June 30, 2020						
Employer Contributions	Employer Proportion	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.00% Disc Rate)	Net Pension Liability 1% Decrease (8.00% Disc Rate)
\$ 212,698	1.02627%	\$ 2,596,189	\$ 901,468	\$ 13,328	\$ 3,966,450	\$ 1,468,752

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

Schedule C – Employers’ Allocation of Pension Amounts as of June 30, 2020

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
1.02627%	\$2,596,189	\$ 233,816	\$ 348,067	\$ -	\$ 248,304	\$ 71,281	\$ 901,486

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	
\$ 7,695	\$ -	\$ -	\$ -	\$ 5,633	\$ 13,328	

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
\$ 601,914	\$ 16,378	\$ 618,292

Schedule D – Employers’ Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2020

Fiscal Year Ending June 30,					
2021	2022	2023	2024	2025	Thereafter
\$246,887	\$262,272	\$219,678	\$159,301	\$ -	\$ -

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

Schedule E – Contributions History for Fiscal Years 2018-2020

FY 2020	FY 2019	FY 2018
\$212,698	\$187,835	\$170,342

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>

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, 2020, the retirement system consisted of 353 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.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

Summary of System Provisions

Membership	Full time employees of participating municipalities. Municipality elect's 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.
-------------	---

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.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

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 retirement 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; 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.

Disability Retirement Allowance

Eligibility	5 years of service and disability as determined by Retirement Board.
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.

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.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

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, 2020	Effective July 1, 2020
--	------------------------

Group A – 2.75%	3.00%
-----------------	-------

Group B – 5.125%	5.375%
------------------	--------

Group C – 10.25%	10.50%
------------------	--------

Group D – 11.60%	11.85%
------------------	--------

Employer Contributions

Group A – 4.25%	4.5%
-----------------	------

Group B – 5.75%	6.00%
-----------------	-------

Group C – 7.5%	7.75%
----------------	-------

Group D – 10.10%	10.35%
------------------	--------

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7%, net of pension plan investment expenses, including inflation

Salary Increases: Varying service-based rates from 0-10 year of service, then a single rate of 4.5% (individuals assumed inflation rate of 2.3%) for all subsequent year

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

Mortality:

Pre-Retirement:

Groups A, B, C: 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019.

Group D: PubG-2010 General Employee above-median, with generational projection using scale MP-2019.

Healthy Post-Retirement - Retirees:

Groups A, B, C: 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019.

Group D: PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019.

Healthy Post-Retirement – Beneficiaries:

Groups A, B, C – 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor, with generational projection using scale MP-2019.

Group D – Pub-2010 Contingent Survivor, with generational projection using scale MP-2019.

Disabled Post-Retirement:

All Groups- PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.

Spouse's Age: Females three years younger than males

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B,C and D members. The January 1, 2020 and January 1, 2021 COLAs are 0.80% and 0.40%, respectively, for all groups.

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.

Assets: The valuation is based on the market value of assets as of valuation date, as provided by the System. The System uses an "actuarial value of assets" that differs from market value to gradually reflect year-to-year changes in the market value of assets in determining the contribution requirements.

Inflation: 2.30 per year%

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 PENSION PLAN (continued)

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, 2020, is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	29.00%	7.07%
US Equity - Large Cap	4.00%	6.19%
US Equity - Small/Mid Cap	3.00%	6.93%
Non-US Equity - Large Cap	5.00%	7.01%
Non-US Equity - Small Cap	2.00%	7.66%
Emerging Markets Debt	4.00%	3.66%
Core Bond	20.00%	0.39%
Private & Alternative Credit	10.00%	6.03%
US TIPS	3.00%	-0.20%
Core Real Estate	5.00%	4.06%
Non-Core Real Estate	3.00%	6.43%
Private Equity	10.00%	11.27%
Infrastructure/Farmland	2.00%	5.44%

Discount Rate: The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members) with scheduled increases through July 1, 2021. Further, based upon Board resolution, projected contributions beginning July 1, 2022, and each subsequent July 1, through 2025 include additional total contribution increases of 0.50% per year. For this purpose, only employer contributions that intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from plan members, are not included. Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2020. 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.

The following presents the net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%) than the current rate:

1% Decrease (6%)	Discount Rate (7%)	1% Increase (8%)
\$ 3,966,450	\$ 2,596,189	\$ 1,468,752

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 14 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, 2021, the tax rate is as follows:

	<u>Residential</u>	<u>Residential</u>
City	\$ 1.3461	\$ 1.3461
School	<u>1.6822</u>	<u>1.5209</u>
 TOTAL	 <u>\$ 3.0283</u>	 <u>\$ 2.8670</u>

NOTE 15 INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund Interfund Receivable and Payable balances are as follows at June 30, 2021:

	<u>Interfund Receivables</u>	<u>Interfund Payable</u>
General Fund	\$ -	\$ 22,097
Capital Projects Fund	17	-
Other Governmental Funds	13,950	-
Sewer Fund	16,394	-
Water Fund	9,752	-
Private-Purpose Trust Funds	<u>-</u>	<u>18,016</u>
 Total Fund Financial Statement Balances	 <u>\$ 40,113</u>	 <u>\$ 40,113</u>

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 16 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.

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE 16 RISK MANAGEMENT (continued)

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 17 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 18 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures exceeded appropriations in the General Fund by \$220,829. This excess was covered by excess revenues over appropriations and by use of funds committed at June 30, 2021.

NOTE 19 RISK AND UNCERTAINTIES

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact net income. Other financial impact could occur through such potential impact and the duration cannot be reasonably estimated at this time. Possible effects may include, but are not limited to, disruption to the City's customers and revenue, absenteeism in the City's labor workforce, unavailability of products and supplies used in operations, and decline in value of assets held by the City, including receivables and property and equipment.

NOTE 20 SUBSEQUENT EVENTS

On July 1, 2021 the City signed a tax anticipation line of credit with Passumpsic Savings Bank for \$1,000,000 at the interest rate of 1.19%, due June 30, 2022.

In accordance with Accounting Standards, the City has evaluated subsequent events through October 26, 2021, which is the date these basic financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2021, have been incorporated into these basic financial statements herein.

2022 Appropriation Requests

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Goodrich Memorial Library	\$101,000	\$110,000	\$110,000
Orleans County Historical Society	1,350	1,400	1,400
Pope Frontier Animal Shelter	2,000	2,000	2,000
NEK Council on Aging	7,000	7,000	7,000
Rural Community Transportation	11,000	11,000	11,000
Umbrella, Inc.	8,500	8,500	8,500
NEK Learning Services	3,000	3,000	3,000
NEK Human Services	4,818	4,818	4,818
Orleans County Citizens Advocacy	2,000	2,000	2,000
VNA & Hospice	17,500	17,500	17,500
Total	\$177,668	\$167,218	\$167,218



Goodrich Memorial Library



The year 2021 brought many new faces to the staff of the Goodrich Memorial Library: Joanne Pariseau took over as director in mid-February, Trudy Lyons and Sarah Rose Ciaccio began work as library clerks this fall, and three new pages were hired.

In mid-July the library transitioned from scheduled appointments, limited time inside the library, and limited access to the library materials to being fully open to patrons.

There have also been changes in programming at the library. The Vermont Humanities program, 1st Wednesdays, is now a mix of in person and remote programming. This summer, story time was held at Gardner Park instead of inside at the library.

Despite all these changes, our goal remains to serve the people of our community.

James Johnson, Chair

Steven Edgerley

Keith Richards

Steven Mason

Melissa Pettersson

Paul Monette

Goodrich Memorial Library Budget

<u>Revenue</u>	<u>2021-2022</u>	<u>Proposed 2022-2023</u>
4000		
Annual Giving	3,202	3,370
Booksale	2,000	2,000
Program Donations	1,000	1,000
Unsolicited Donations	2,000	2,000
Fundraising Other	2,000	2,000
ILL Donations	250	250
1" Wednesdays	1,500	1,500
City Appropriation	110,000	110,000
Town appropriation	25,000	25,000
Children's Program	100	100
Coventry Appropriation	3,300	3,300
VT Community Tech Grant	0	0
Vt Grant	0	0
ILL Courier	0	0
Total 4000	150,352	150,520
5000		
Nonresident Fees	1,000	1,000
Dividend/Interest	9,000	9,000
Gift Store Sales	0	0
Water Sales	30	30
Fines/Copy Machine/Fax	4,500	4,500
Replacements	400	400
Transfers	14,400	14,400
Gage Trust	28,596	35,000
Total 5000	57,926	64,330
Total Revenue	208,278	214,850
<u>Expenses</u>		
7000		
Salaries/Wages	112,018	107,500
Social Security	7,926	7,500
Medicare	1,853	1,600
Retirement	2,290	2,500
Health Insurance	0	5,000
Janitorial Services	15,822	15,892
Unemployment	1,278	800
Workers Compensation	1,406	1,400

Accounting Fees	4,000	4,300
Director/Officer Insurance	1,525	1,500
Membership dues	250	250
Training/Conferences	400	400
Total 7000	148,768	148,642

8000

Library Supplies	2,500	2,500
Janitorial Supplies	2,000	2,000
Other Supplies	0	0
Telephone/Communications	1,700	1,700
ILL Postage	1,000	1,000
Postage/Other	300	300
Copier Lease	1,018	1,018
Equipment Repair	500	500
Elevator Repair	3,000	3,000
Equipment rental	0	0
Mandarin Software	0	0
Books, General Collection	7,500	9,000
Periodicals, General Collection	1,130	1,100
Newspapers	1,100	1,100
Books, Children's Collection	600	600
Books, Youth Collection	750	750
Books, Teen Collection	450	450
Books, Reference	100	100
Books, Replacement/Rebinding	225	225
Books, Audio	475	475
Movies, DVD	250	250
One Click/Passes	255	250
Books, Other Subscriptions	1,200	1,200
Lawn Care/Snow Removal	2,000	2,000
Rubbish removal	540	600
Building Maintenance/Repair	7,000	7,000
Fuel Oil	10,000	13,000
Electricity	3,600	5,000
Building Insurance	5,500	5,500
Advertising	240	300
Fundraising expense	100	100
Programs	750	700
Programs, Children	150	150
Technology	2,700	2,700

Coffee Expense	40	40
1 st Wednesdays	0	1,000
Bank Interest	150	100
Finance Charges	0	0
Bank Charges	0	0
Misc. Expense	687	500
Total 8000	59,510	66,208
Total Expenses	208,278	214,850





November 17, 2021

Old Stone House Museum & Historic Village
(DBA Orleans County Historical Society)
109 Old Stone House Road
Orleans, VT 05860-9557

City of Newport
% James Johnson
222 Main Street
Newport, VT 05855

Dear Select Board Members:

The mission of the Orleans County Historical Society (dba Old Stone House Museum & Historic Village) is simple yet essential: Preservation, Education and Inspiration. It is carried out each day by ensuring our heritage remains relevant to our community. The museum brings local history to life each year for countless visitors; seniors, adults and children alike. We are proud to continue loyally serving our community with high-quality programming and events.

Since 1917, the Old Stone House Museum & Historic Village has worked to preserve and share the rich history of the Northeast Kingdom and our state. 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 has seen a record number of visitors and participants in our events and educational programs, the museum launching a new brand and continued development of our work with preschool aged children. We also now provide a free WiFi Hotspot on our grounds, give food from our Giving Gardens to those in need and have full enrollment in each week of our free summer Kids' Friday program.

Support from towns in our community plays an important role in helping the museum continue it's important work. With this in mind, we ask that you include the following article in your Town Meeting warning:

"To see if the City of Newport will appropriate the sum of \$1400 for the Orleans County Historical Society to assist in maintaining the Old Stone House Museum and its programs, and direct the selectmen to assess a tax sufficient to meet the same."

Please find the museum's financial overview and write-up for use in your town's report attached. I respectfully submit this request and thank you for your help.

Sincerely,

A handwritten signature in cursive script that reads "Molly Veysey".

Molly Veysey
Executive Director
Old Stone House Museum & Historic Village

Orleans County Historical Society, Inc
Profit and Loss by Tag Group

January - November, 2021

	<u>Total</u>
Revenue	
40000 Membership Dues	35,448.00
40100 Gifts, grants, appropriations	94,283.00
40200 Restricted Donations	30,200.00
40300 Unrestricted Donations	30,144.51
40500 Museum Admissions	9,228.35
40600 Program Income	13,999.22
40700 Events Income	6,544.48
40900 Museum Shop	4,332.87
410000 Facilities Rental	23,605.85
41100 Other Operating Income	2.73
Sales	415.00
Total Revenue	\$ 248,204.01
Cost of Goods Sold	
50010 Cost of Goods Sold-Shop	2,689.12
Cost of Goods Sold	968.18
Total Cost of Goods Sold	\$ 3,657.30
Gross Profit	\$ 244,546.71
Expenditures	
60000 Payroll and Related Expenses	93,323.05
60106 Grant Expense	14,805.11
60200 Programs/Services	13,090.25
60250 Events Expense	4,139.11
60300 Supplies	2,087.69
60400 Buildings/Grounds	17,755.80
60500 Utilities	7,214.95
60600 Travel Expenses	523.60
60700 Postage & Shipping	1,079.55
60800 Advertising/Promotion	10,249.44
60900 Professional Expenses	1,678.08
61300 Insurance	10,293.60
61400 Other Operating/G&A Expenses	7,171.17
69800 Uncategorized Expenses	39,875.00
Payroll Expenses	63,733.99
Total Expenditures	\$ 287,020.39
Net Operating Revenue	-\$ 42,473.68
Other Revenue	
Investment Income	41,000.00
Total Other Revenue	-\$ 1,473.68



Since 1976, Umbrella has ensured that communities in Caledonia, Orleans and Essex counties have access to services that cultivate a Northeast Kingdom where all people thrive free from abuse and oppression. 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:

- ☐ ***Social Change*** focuses on prevention education and initiatives in schools and in the community that aim towards preventing gender-based violence, and creating a community where abuse and oppression are acknowledged and addressed. One of our strategies is to provide pathways for girls to work within this social change and prevention field through the Youth in Power Program. In FY21, we provided 1,780 youth with educational workshops throughout our 15 school partners. We provided 197 adults with educational programs through 18 workshops.
- ☐ ***Advocacy Program*** serves survivors of domestic and sexual violence, stalking, teen dating violence, as well as violence related to gender or sexual orientation - which in total we characterize as gender-based violence. In our work, the client leads and we support them in any way they need us to including legal advocacy, housing advocacy, support with parenting after trauma and more. In FY21, 451 individuals received direct advocacy, 65 people were housed in our emergency shelters as a result of fleeing domestic or sexual violence and 25 were housed in our Transitional Housing program.
- ☐ ***Family Based Services*** focuses on child-care and strengthening family relationships. *Kingdom Child Care Connection (KCCC)* assists families in the St. Johnsbury district to receive subsidized childcare, appropriate child care referrals and specialized childcare placement support. *The Family Room* offers supervised visitation for families throughout the Northeast Kingdom. In FY21, KCCC served 620 families and the Family Room worked with 44 families, serving 79 children.
- ☐ ***Economic Empowerment*** serves women with significant barriers to employment in Orleans and Northern Essex Counties. Our *Cornucopia* program, and our social enterprise, *Dolcetti* each wrap around women to support them in building job readiness skills while helping them to address challenges in their lives so they are able to move towards financial self-sufficiency. In FY21 6 of our graduates received ongoing support and we had 1 new graduate from the program who also gained employment post-graduation. In addition, as part of the skill-building program, participants packaged and prepared 35,823 meals for homebound seniors through Meals on Wheels.

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 195 households in Newport City were served by Umbrella in FY 2021 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. At least 75 households received a total of 21,632 meals last year.

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.

Umbrella Inc. was incorporated in 1981 as a 501(c)(3) non-profit corporation whose mission is:
To cultivate a Northeast Kingdom where all people thrive free from abuse and oppression.
1216 Railroad Street, Suite C, St Johnsbury, VT 05819 | Phone (802) 748-1992 | Fax (802) 748-1405
EIN: 03-0268884



Umbrella FY2022 Budget

REVENUE	
GOVERNMENT	\$ 1,402,069
PROGRAM REVENUE	\$ 422,885
PRIVATE	\$ 228,050
OTHER	\$ 5,000
TOTAL REVENUE	\$ 2,058,004
EXPENSES	
SALARY & WAGES	\$ 1,397,975
RENT + UTILITIES	\$ 166,747
CIS TRANSPORTATION	\$ 102,000
CLIENT NEEDS	\$ 86,580
SUPPLIES EXPENSE	\$ 74,153
HOUSING VOUCHERS	\$ 20,000
HEALTH FUND	\$ 37,739
TELEPHONE/BEEPERS	\$ 26,100
STIPENDS	\$ 34,636
ADVERTISING	\$ 2,575
TRAVEL(MILEAGE)	\$ 6,768
DUES/SUBSCRIPTIONS	\$ 15,537
LEGAL/PROFESSIONAL	\$ 20,522
LIABILITY INSURANCE	\$ 12,000
FUNDRAISING	\$ 10,000
STAFF TRAINING	\$ 22,288
INFORMATION TECHNOLOGY	\$ 5,775
PROFESSIONAL DEVELOPMENT	\$ 4,800
PHOTOCOPY	\$ 4,500
POSTAGE	\$ 3,435
PROGRAM DEVELOPMENT	\$ 500
REPAIRS/MAINTENANCE	\$ 2,000
BOARD DEVELOPMENT	\$ 500
INTEREST	\$ 550
SUBAWARDS	\$ 324
TOTAL EXPENSES	\$ 2,058,004



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 2, 2021

City of Newport
City Clerk & Treasurer Office
222 Main St.
Newport, VT 05855

Re: Request for appropriation

Dear Newport Voters,

Rural Community Transportation, Inc. (RCT) respectfully requests that the following special appropriation article appear on the 2022 warning for the annual Meeting:

Article: Shall the City of Newport vote to raise, appropriate and expend the sum of **\$11,000.00** for the support of **Rural Community Transportation, Inc.** to provide services to residents of the City of Newport.

RCT is a nonprofit 501(c)(3) corporation which provides public transportation services throughout Caledonia, Orleans, Essex and Lamoille Counties. In FY2021, RCT provided 9,599 rides to 250 residents of Newport, traveling 206,567 miles at a total cost of \$203,579.67. RCT also operated the Highlander shuttle route serving Newport, Newport Center and Derby, providing 17,040 rides at a cost of \$146,236.

RCT operates with federal and state funding; however, our funding sources typically require between 20% and 50% locally matched dollars. All town appropriations received are used to provide the required local match, and are therefore vital to RCT's operation. RCT continued to provide safety-focused, demand-based rides in COVID-19 pandemic conditions without interruption in service and operated fare-free.

We hope you will vote to fund this request, and RCT looks forward to continued service to the residents of the City of Newport.

Sincerely,

A handwritten signature in cursive script, reading "Amy Obenauf".

Amy Obenauf
Administrative Coordinator



Rural Community Transportation, Inc.

1677 Industrial Parkway • Lyndonville, Vermont 05851

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

"COMMUNITY IS OUR MIDDLE NAME"

FINANCIAL STATEMENT FY2021 (Year Ending 6/30/2021)

Profit & Loss (Actual)

Change In Net Assets

Operating Revenue

Grant Revenue - Governmental	\$5,192,150.22
Contributions - Donation Revenue	\$190,599.32
Contributions - In Kind	\$188,883.64
Interest Earned	\$5,161.24
Miscellaneous Income	\$38,672.81
Revenue - Supports (Local Match Dollars from Communities)	\$132,740.05
Total Operating Revenue	\$5,748,207.28

Expenditures

Direct (including Volunteer Reimbursement)	\$1,233,189.60
Personnel	\$2,366,901.82
Occupancy and Utilities	\$98,398.76
Professional Fees	\$22,053.98
Depreciation	\$293,542.53
Vehicle Repairs and Maintenance	\$467,894.04
General and Administrative Expenses	\$756,332.16

Total Expenditures **\$5,238,312.89**

Balance Sheet FY21(ending 6/30/21)

Assets

Current Assets	
Cash and Cash Equivalents	\$1,287,298.75
Accounts Receivable, Net	\$434,180.31
Other Current Assets	\$180,307.70
Total Current Assets	\$1,901,786.76
Long-term Assets	
Property & Equipment	\$1,841,590.63
Total Long-term Assets	\$1,841,590.63
Total Assets	\$3,743,377.39

Liabilities and Net Assets

Liabilities	
Short-term Liabilities	
Accounts Payable	\$84,731.96
Accrued Liabilities	\$128,358.90
Deferred Revenue	\$72,084.76
Total Short-term Liabilities	\$285,175.62
Long Term Liabilities	
Other Long-term Liabilities	\$189,645.53
Total Long Term Liabilities	\$189,645.53
Total Liabilities	\$474,821.15
Net Assets	\$3,268,556.24
Total Liabilities and Net Assets	\$3,743,377.39

Number of full-time paid staff positions (FTE or hours):	44
Number of full-time volunteer staff positions (FTE or hours):	55



December 2021

Town of Newport Select Board,

On behalf of the Northeast Kingdom Council on Aging, we are writing to ask for an appropriation from the town of Newport to support our work with older Vermonters living in your community. Your support is vitally important as we continue to face challenges due to the effects of the COVID-19 pandemic and the increasing need to protect and feed our elder Vermonters as they stay home and stay safe.

The NEK Council on Aging serves as a central guide for older Vermonters to gain services and assistance in their communities. We remain a critical resource for the COVID-19 emergency response. In FY 2020 the Council aided **over 4,440 residents of the Northeast Kingdom** and with our congregate and home-delivered meals program, **delivered 234,616 meals**. We also offer a Helpline, Medicare counseling and Bootcamp, exercise and mobility programs, specially-trained staff who help people develop long-range planning as they age, family and caregiver support programs and grants, case management for those who need a bit more support with aging in place, as well as support to apply for fuel, food, and pharmacy programs. Our nutrition programs partially fund meal sites and home delivered meals under the guidance of our registered dietitian. Working with RCT and Legal Aid, we provide for the complex challenges people face while living in a rural community. Our work is supplemented by over 370 volunteers who serve as home-delivered meals drivers, wellness program leaders, and home-based caregivers.

As a private, 501c (3) non-profit corporation, we have been serving older Vermonters for over 42 years. This year, we are requesting the amount of \$7000.00 from the residents of the town of Newport. We have enclosed a brief letter in support of this request for inclusion in your town report and a copy of our 2021 Annual Report.

Suggested wording for the warning article for town meeting follows: *"Shall the town vote to appropriate the sum of \$7000.00 to assist the Northeast Kingdom Council on Aging in providing services to older Vermonters in the ensuing year."*

Please feel free to contact me should you have questions or need additional information.

Warm regards on behalf of the staff and Board of Directors of the NEK Council on Aging,

A handwritten signature in dark ink that reads "Meg Burmeister".

Meg Burmeister
Executive Director
www.nekcouncil.org

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



March 2022

For over 42 years, the Northeast Kingdom Council on Aging has been a valued and trusted resource for older Vermonters to age independently, their way. Our mission is to deliver the person-centered support necessary for our older Vermonters 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 dietitian. 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 over 370 volunteers who serve as home-delivered meal drivers, wellness program leaders, friends who make neighborly check-in phone calls, and home-based caregivers.

Our service area extends across the entire Northeast Kingdom. During this past year, 426 residents of Newport 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, and transportation, among other services. Our website www.nekcouncil.org provides information on many of our programs and services.

We sincerely thank the residents of Newport 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 black ink that reads "Meg Burmeister".

Meg Burmeister
Executive Director

The staff at the NEK Council on Aging wish to extend a special note of thanks to all the residents of the towns that supported us with an appropriation or donation during the COVID-19 pandemic. Requests for our services increased substantially and we remain grateful for the support of all our friends in the Northeast Kingdom as we continue to help our elders to remain healthy and safe.

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



Dear City Of Newport

The Pope Memorial Frontier Animal Shelter, Inc. is requesting that you include the following request in your 2022 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 2021

4473 Barton-Orleans Road
Orleans, VT 05860

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

SERVICE REPORT FY 2021 **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 2021	42,199
Total Visits FY 2021 – City of Newport	9,389

During Fiscal Year 2021, home based services were provided to 401 individuals in the City of Newport for a total of 9,389 multi-disciplinary visits. 112 residents received services through Agency-sponsored wellness programs.

Appropriation Request for 2022.....\$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.
BALANCE SHEET
 (Extracted from the Audited Financial Statement)
 For the Years Ended June 30, 2021

	2021
ASSETS	
Cash	\$ 5,015,468
Accounts Receivable (Net of Allowance for Doubtful Accounts)	763,431
Other Current Assets	98,114
Assets Limited as to Use	623,486
Property, Plant, and Equipment (Net of Accumulated Depreciation)	<u>184,109</u>
Total Assets	<u>\$ 6,684,608</u>
LIABILITIES	
Accounts Payable	\$ 114,273
Accrued Payroll and Related Taxes	467,667
Total Current Liabilities	581,940
NET ASSETS	
Unrestricted	<u>6,102,668</u>
Total Liabilities and Net Assets	<u>\$ 6,684,608</u>

Orleans-Essex VNA & Hospice, Inc.
STATEMENT OF INCOME AND EXPENSE
 (Extracted from the Audited Financial Statement)
 For the Year Ended June 30, 2021

	2021
OPERATING REVENUE	
Net Patient Service Revenue	\$ 5,680,376
Cares Act and other Operating Revenues	<u>977,898</u>
Total Income from Operations	6,658,274
OPERATING EXPENSES	
Salaries & Benefits	3,323,893
Operating Expenses	1,838,589
Interest Expense	-
Depreciation and Amortization	<u>47,867</u>
Total Operating Expenses	<u>5,210,349</u>
OPERATING INCOME (LOSS)	1,447,925
OTHER REVENUE AND GAINS (LOSSES)	
Contributions and Fund Raising Income, net	9,808
Investment Income	41,258
Change in fair value of investment	93,738
Loss on Disposal of Assets	<u>-</u>
Total Other Revenue and Gains (Losses)	<u>144,804</u>
Gratn Proceeds for Capital Acquisition	-
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES AND INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	1,592,729
Net Assets, beginning of year	<u>4,509,939</u>
NET ASSETS, END OF YEAR	<u>\$ 6,102,668</u>

Audit Performed by BerryDunn



“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.”

December 27, 2021

Dear Newport City Voters,

Orleans 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. We support enduring, positive connections that have enhanced our Orleans County communities for over thirty years.

In 2021 we changed our approach in response to Covid. Our goal was to safely bring people together, reduce isolation and increase meaningful connections. We held a variety of online support groups and workshops for members and volunteers as well as providing some healthy outdoor activities. We limited in person activities due to the continuing pandemic. We continue to face difficulties in finding volunteers.

During the next year we plan to rely less on volunteers and therefore increase our ability to offer more in-person programs and support for people with developmental challenges in our communities. In order to do this, we must secure increased funding to pay people to lead workshops, activities, and support groups throughout Orleans county. We are in the process of conducting surveys and doing outreach in order to find out what the needs and interests are in the disability community. We encourage referrals to our organization and welcome anyone who may be interested in volunteering their time and talents.

Since its inception, OCCA has operated without any federal or state funding. We have a small budget and low overhead. 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 voters for your past support, and once again are asking for your help.

Best Wishes,

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

**Orleans County Citizen Advocacy
Profit & Loss October 2020 to September 2021**

Income

Corporate Contributions	900.00
Individual Contributions	5,403.29
Town Appropriations	12,500.00
Grants	3,000.00
Interest Income	25.69

TOTAL INCOME	21,803.29
---------------------	------------------

Expenses

Contract Services:	
Accounting Fees	210.00
Outside Contract Services	16,975.00

Total	17,185.00
--------------	------------------

Operations:

Advertising Expenses	90.07
Bank Charges	41.30
Insurance	2,370.00
Match Expense	250.00
Postage	225.15
Printing and Copying	41.34
SOS registration fees	20.00
Supplies	76.73
Telephone	314.50
Events/Activities	190.68

Total	3,619.68
--------------	-----------------

TOTAL EXPENSES	20,804.77
-----------------------	------------------

NET INCOME	1,024.21
-------------------	-----------------

181 Crawford Road - Derby
PO Box 724 Newport VT 05855
Phone 802-334-6744 Fax 802-334-7455
Toll free 800-696-4979

2225 Portland Street
PO Box 368 St. Johnsbury VT 05819
Phone 802-748-3181 Fax 802-748-0704
Toll free 800-649-0118

Office hours: Monday through Friday 8:30 a.m. to 5:00 p.m.
www.nkhs.org



City of Newport Annual Summary Report Fiscal Year 2021 (July 2020 – June 2021)

Good mental health is important for everyone. The Northeast Kingdom Human Services, Inc. (NKHS) mission is to empower individuals, families, and communities by promoting hope, healing, and support. Your town's **\$4818** appropriation helped support your neighbors facing challenges who could not otherwise afford care. Thank you for helping **450** neighbors, family members, and friends in your town access the supports they needed to live happy, fulfilling lives and be contributing members in your community. The appropriation was based on 2010 Census data at \$1.05 per person in your town and level funded from the prior year.

NKHS's 464 professional employees, 61 from your town, worked diligently to maintain service delivery for 2945 individuals of all ages. We offered support to the communities of the NEK while rising to the challenges of the COVID-19 pandemic, a transition to interim leadership, conducting a comprehensive and inclusive search for a new executive director, responding to a corrective action plan from the Department of Mental Health, and acknowledging our staff for their extraordinary efforts, professional skills, and their dedication to providing quality care to those we serve in our offices and in the community. NKHS Emergency Services employees responded 24/7 to mental health crisis. Requests for services were triaged. Our first priority is to serve the vulnerable populations of mental health, addiction, and/or developmental/intellectual disabilities challenges, where the "worried well" may need to wait for services such as outpatient therapy. NKHS shares the challenge of attracting qualified personnel to the region and offering more competitive wages.

NKHS offered over 219 community consultation hours for parenting and suicide prevention trainings. The agency initiated warm support phone lines to assist those struggling through the pandemic:

Parent Support Line 802-749-1111 (7 days a week/6 AM – midnight)
Recovery Support Line 802-749-1112 (M-F, 8:30 AM – 5 PM)
Emotional Support Line 802-749-1113 (M-F, 8:30 AM – 5 PM)

In June 2021, Northeast Kingdom Human Services worked with Vermont Department of Mental Health to implement the second National Suicide Prevention Lifeline Call Center in the state. Anyone calling the National Suicide Prevention Lifeline at 1-800-273-TALK (8255) with an 802 area code phone number will first be connected to a Vermont call center.

The volunteer Board of Directors provide oversight and believes human services should be cost effective and responsive to local community needs. Volunteer Program Standing Committee members support the agency and programs. Your vote at the City of Newport's Town Meeting means a lot to us and your community.

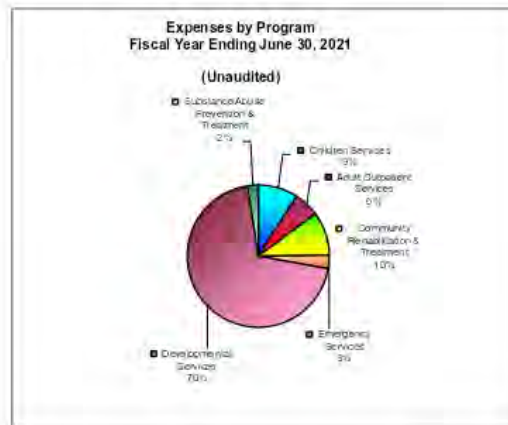
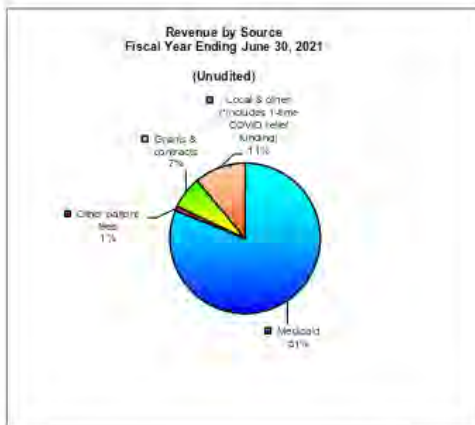
Thank you!

Northeast Kingdom Human Services Board of Directors and Leadership Team

We're all about being human.

Northeast Kingdom Human Services, Inc.
STATEMENT OF ACTIVITIES
Fiscal Year Ending June 30, 2021
(Unaudited)

TOTAL REVENUE	\$46,813,955
EXPENSES:	
Salaries	17,372,883
Fringe benefits	6,597,547
Other personnel costs	13,586,702
Program expenses	702,628
Operating expenses	1,641,001
Client/staff transportation	736,768
Building expenses	1,136,509
Administration	0
TOTAL EXPENSES	41,774,038
EXCESS (DEFICIT) REVENUES FROM OPERATIONS	\$5,039,917
*Total received from 1-time COVID-19 Relief Funding	\$4,812,103



<u>Source</u>	<u>Revenue</u>	<u>Program</u>	<u>Expenses</u>
Medicaid	\$37,933,753	Children's Services	\$3,781,138
Other patient fees	474,343	Adult Outpatient Services	2,426,205
Grants & contracts	3,244,163	Community Rehabilitation & Treatment	4,156,210
Local & other (*includes 1-time COVID relief funding)	5,161,696	Emergency Services	1,260,438
TOTAL REVENUE	\$46,813,955	Developmental Services	29,147,984
		Substance Abuse Prevention & Treatment	1,002,063
		TOTAL EXPENSES	\$41,774,038

Northeast Kingdom Learning Services, Inc.

55 Seymour Lane, Suite 11
Newport, VT 05855

1-844-GO NEKLS(466-3557) / toll free
(802) 334-6532 / phone
(802) 334-6555 / fax

Info@neklsvt.org
www.NEKLSVT.org



"Every success story is a tale of constant adaptation, revision, and change."

Richard Branson

December 2021

Dear Valued and Appreciated Community Members of Newport City,

Northeast Kingdom Learning Services, Inc. (NEKLS), like many non-profits, has been impacted by the COVID pandemic. We are seeing a reduction in the number of referrals leading to fewer students. This has had an impact on staffing levels. Remaining staff has had to deal with their children's schools closing and switching to remote learning, with COVID positive cases, and with close contact identifications resulting in quarantining. All of these factors have lead to fewer funds coming into NEKLS to support operations and program delivery while operational costs remain steady. NEKLS is adapting, revisioning and changing in response to COVID 19 and other programmatic changes outside of NEKLS's control. We are implementing more distance learning opportunities via Zoom and video chats with our students and families. We have hired an Outreach Specialist who is working to spread the word about us in all of the communities throughout the tri-county region, and we have begun to see the positive impact of this work.

The services that NEKLS delivers as the NEK's Adult Education and Literacy provider are critical to achieving Vermont's stated goals for individuals and families:

- We provide learners with educational services of the scope and rigor needed for the attainment of a high school diploma.
- We prepare Vermonters for good paying jobs available from many diversified employers, and for work in a variety of sectors.
- We help Vermont's children and young people achieve their potential.
- We help Vermonters with disabilities and elders live with dignity and in the setting they prefer.
- Our programs and services support Vermont in achieving a "Prosperous Economy".

The need for literacy and adult education programs leading to career and college readiness is higher than ever as Vermonters of the NEK recover from the COVID -19 pandemic. When people have the literacy skills they need, they can pursue further education or careers. They will also have better health outcomes and more stable employment and housing.

As seen first hand during the COVID 19 pandemic, childcare is a critical component of a "Prosperous Economy". Without access to affordable, high quality, sustainable childcare, Vermonters cannot access or retain employment. NEKLS opened up the *Ready, Set, Grow Childcare Center* in late 2019, just months before the COVID-19 pandemic erupted. NEKLS supports the work of *Let's Grow Kids* and the Vermont

Our mission is to inspire and empower learners, birth and beyond.

legislators who are working diligently to improve access to and affordability of high quality early education and childcare. It takes a village to raise a child, and our village is a community of providers addressing challenges in education, workforce development, childcare, mental health, housing, food insecurity, substance misuse, and business development. Our village also includes people like you who, by voting to support appropriations to the non-profit providers of these services, including NEKLS, make a crucial difference in the lives of our children, our grandchildren, our friends and our neighbors.

NEKLS is committed to providing the highest quality of services, and our success is measured by the success of the Vermonters we serve. Thank you for your past support of NEKLS. We look forward to your continued support and respectfully requests a town appropriation of \$3,000.00 this year.

Sincerely,



Michelle Faust, M.S.
Executive Director

11:56 AM
12/22/21
Accrual Basis

Northeast Kingdom Learning Services, Inc.
Profit & Loss
July 2020 through June 2021

	Jul '20 - Jun 21
Ordinary Income/Expense	
Income	
1000 · Revenue From Local Sources	108,143.37
3000 · Revenue From State Sources	1,721,346.33
4000 · Revenue From Federal Sources	402,989.61
5000 · Revenue From Other Sources	732,440.46
5600 · Fundraisers	503.50
5925 · DONATIONS	9,840.30
5990 · Other Income	271,013.98
Total Income	3,246,277.55
Gross Profit	3,246,277.55
Expense	
6001 · Transfer Funds In/Out	0.00
6100 · Salaries	1,877,899.47
6200 · Benefits	454,067.11
6300 · Purch Prof. & Tech. Services	43,223.74
6400 · Purchased Property Services	212,916.78
6500 · Other Purchased Services	615,222.21
6600 · Supplies and Materials	87,814.56
6700 · Property	137,037.25
6800 · Other Objects	115,424.05
7000 · Program Initiatives - Other	8,635.12
7740 · Special Events	1,548.19
7800 · Non-Grant Expense	327.68
Total Expense	3,554,116.16
Net Ordinary Income	-307,838.61
Net Income	-307,838.61



It is our mission to inspire and empower learners, birth and beyond!

FY 2021 took a toll on NEKLS and the NEK. Due to shut downs, quarantines, and concerns surrounding COVID-19 exposure we saw a drastic reduction in those accessing services. The good news is that we are seeing a rebound in FY 2022 and are feeling optimistic about the future!

- The **High School Completion Program (HSCP)** collaborates with local high schools to provide a flexible pathway to a high school diploma for anyone 16 or older. **In FY 2021, 24 HSCP students earned their high school diploma.**
- The **General Education Development (GED) Program** leads to a high school diploma equivalency. In FY 2021, 6 students earned their GED through the NEKLS GED Testing Center.
- **Adult Education and Literacy programs served 121 students for more than 4,507 hours in FY 2021.** In addition to HSCP and GED services, our teachers provided math, reading, and writing skill development, job skills development, computer literacy, financial literacy, and support in student's transition to work or college. Since March of 2020, many of our services are now being offered remotely. **In FY 2022 we are partnering with Career and Technical Centers through out the State of Vermont to support a Step Up to Childcare workforce training program to address the shortage of childcare workers in the State.**
- NEKLS teachers **English for Speakers of Other Languages (ESOL)** to students from around the world who have come to settle in the Northeast kingdom. **In FY 2021, NEKLS served 3 ESOL students in the tri-county region.**
- **Children's Integrated Services (CIS)** is Vermont's comprehensive approach to provide child development and family support services. **In FY 2021, NEKLS Early Intervention and Family Support Specialists received 162 referrals for services.** On January 1, 2022, Children Integrated Services Early Intervention program will be transitioning to North East Kingdom Community Action (NEKCA)'s Parent Child Center.
- The **NEKLS Tutorial Program** contracts with parents and schools to provide one to one and group instruction to K-12 students at any number of locations including our community learning centers, public schools, libraries, and town halls. **In FY 2021 NEKLS served 13 K-12 students in the tri-county region.**
- **NEKLS Ready, Set, Grow (RSG) Childcare Center** opened in late 2019 in collaboration with North East Kingdom Community Action's (NEKCA) Head Start program. Located in the old Teddy Bear Factory on Farrant Street in Newport, **by June of 2021 RSG had 45 children enrolled in child care and NEKCA had up to 30 children enrolled in Head Start. RSG is a 4 STAR center and is licensed for up to 99 children.** In FY 2022 we have added a Universal Pre School and are eagerly awaiting our 5th STAR.

NEKLS has a dedicated staff of 55 committed to service the needs of the Northeast Kingdom of Vermont. Please contact us at 1-844-GO NEKLS (466-3557) if you or someone you know has a need for our services or contact us at info@neklsvt.org. Thank you for your generous support!

Miscellaneous Reports





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

Newport City 2021 Report

Dear Citizens of Newport City,

Newport Ambulance has had its struggles along with every other EMS agency during the COVID 19 Pandemic. In 2021 fortunately our call volume increased to 3052 calls in 2021 from a total of 2538 in 2020. In 2021 Newport Ambulance responded to 1133 emergency calls in Newport City and transported 239 Newport City residents from North Country Hospital to receive care in other facilities. We have also responded to 128 calls for mutual aid.

Our Crews have been working close with the Vermont Dept. of Health and Vermont Emergency Medical Services to assist with the statewide COVID 19 testing and Vaccine sites throughout the state. We have delivered over 1000 vaccines to homebound patients throughout Orleans and Essex County. We currently are serving as a drive through COVID-19 testing site at our 830 Union Street location 4 days a week.

Newport Ambulance has been fortunate to receive funding from the Coronavirus Emergency Outbreak Testing & Vaccination Administration Grant. This funding will be used to help offset the losses suffered during the early statewide shut down of the COVID-19 pandemic

Currently the ambulance service has 3 crews providing 24/7 service. This service presently has 5 ambulances, and a Paramedic first response car that are stocked and available to respond at the Advanced Life Support level, at any time.

Newport Ambulance substation in Morgan and is running a crew is there 24/7. This will help serve parts of Derby, Holland, Morgan, Charleston, and Brighton.

Newport Ambulance facilities are located at 830 Union St, Newport and 8437 RTE 111, Morgan.

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

Respectfully

Jeffrey J. Johansen,

Executive Director

Newport Ambulance Service Inc

Newport Ambulance Service 2022 approved

	2020 NAS		2021 NAS		2022
4000 · Town Contracts	\$363,359.00		\$374,536.00		\$386,425.00
4003 · Copy Charge	\$100.00		\$200.00		\$100.00
4004 · Training Income Public	\$120.00		\$200.00		\$100.00
4005 Donations	\$500.00		\$500.00		\$600.00
4006 · Interest Income	\$200.00		\$100.00		\$250.00
4007 Covid Testing	\$0.00		\$0.00		\$60,000.00
4009 · Service Ambulance Runs	\$1,093,727.00		\$1,093,727.00		\$1,099,958.00
		\$1,458,006.00		\$1,469,263.00	
4010 · Billing Service Contracts					
Orleans	\$15,000.00		\$28,000.00		\$30,000.00
4010.06 · Glover Ambulance	\$500.00		\$0.00		\$0.00
Sub station	\$7,717.00		\$7,717.00		\$7,717.00
NEMS	\$22,558.00		\$22,558.00		\$22,558.00
Total 4010 · Billing Service Contracts		\$45,775.00		\$58,275.00	
sale of equipment					\$0.00
4015 misc income					\$0.00
4017 LEPC 10					\$0.00
4012 · Intercept Income	\$6,000.00		\$11,000.00		\$13,000.00
4018 · Ambulance Coverage Time	\$1,000.00		\$1,000.00		\$2,000.00
Total Income	\$1,510,781.00		\$1,539,538.00		\$1,622,708.00
5000 · Billing Services Expense					
5000.01 · Collection Fees	\$1,200.00		\$900.00		\$500.00
5000.02 · Training & Support	\$5,000.00		\$5,000.00		\$5,000.00
5000.03 · Seminars	\$3,000.00		\$3,000.00		\$3,000.00
5000.04 · Ability VPN	\$5,528.00		\$5,088.00		\$12,000.00
5000.05 · Software Upgrades	\$1,000.00		\$1,000.00		\$1,000.00
5000.07 · 08 Payroll	\$58,720.00		\$84,000.00		\$89,440.00
5000.09 · Billing Office Supplies	\$2,500.00		\$2,000.00		\$2,000.00
5000.10 · Phone	\$200.00		\$200.00		\$0.00
5000.11 · Postage	\$2,500.00		\$4,000.00		\$2,500.00
Total 5000 · Billing Services Expense		\$79,648.00		\$105,188.00	
5001 · Administration Expense					
5001.01 · 02.03.04 .17Payroll	\$80,080.00		\$75,888.00		\$53,568.00
5001.05 · Nas 11 R&M	\$750.00		\$576.00		\$960.00
5001.06 · Nas 11 Fuel	\$480.00		\$480.00		\$480.00
5001.07 · Postage	\$50.00		\$50.00		\$50.00
5001.08 · CPA	\$500.00		\$480.00		\$480.00

Newport Ambulance Service 2022 approved

	2020 NAS		2021 NAS		2022
5001.10 · Office Supplies	\$624.00		\$2,000.00		\$250.00
5001.11 · Telephone	\$1,862.00		\$1,461.00		\$2,184.00
5001.12 · Cell Phones	\$2,210.00		\$1,916.00		\$1,740.00
5001.13 · Dues	\$50.00		\$50.00		\$50.00
5001.14 · Health Insurance	\$4,420.00		\$4,591.00		\$2,896.00
5001.17 board of directors					\$10,800.00
5001.15 · Pension	\$2,520.00		\$4,607.00		\$5,523.00
Total 5001 · Administration Expense		\$93,546.00		\$92,099.00	
5004 · Grant Expense					
5006 · Rubbish Removal Expense	\$800.00		\$800.00		\$720.00
5007 · Diesel Fuel/Gas Expense	\$30,000.00		\$30,000.00		\$35,000.00
				\$30,800.00	
5008 · Insurance Expense					
5008.01 · Insurance Package	\$15,193.00		\$15,194.00		\$18,444.00
5008.03 · Health Insurance Expense	\$77,689.00	10 on plat	\$102,000.00		\$72,000.00
5008.05 · Workers Comp. Insurance Exp	\$71,000.00		\$54,720.00		\$74,676.00
5008 insurance expense other					\$0.00
Total 5008 · Insurance Expense		\$194,682.00		\$202,714.00	
5009 · Bank Charges/CC Fees Expense	\$4,000.00		\$1,000.00		\$2,000.00
5010 · Interest Expense	\$14,075.00		\$16,000.00		\$15,541.00
		\$18,075.00		\$17,000.00	
5011 · Staff & Squad Training	\$6,000.00		\$6,000.00		\$6,000.00
5012 · Payroll Expenses	\$799,355.00		\$832,000.00		\$888,000.00
special pay					\$20,000.00
5013 · Postage/Delivery Expense	\$1,400.00		\$0.00		\$0.00
		\$806,755.00		\$838,000.00	
5016 · Travel & Meals Expense					
5016.01 · Meals Expense	\$250.00		\$250.00		\$200.00
5016.02 · Travel Expense	\$200.00		\$250.00		\$200.00
Total 5016 · Travel & Meals Expense		\$450.00		\$500.00	
5017 Pension Plan					
5017 · Pension Plan Expense	\$24,000.00		\$38,229.00		\$45,000.00
5017.1 TPA	\$900.00		\$576.00		\$1,296.00
		\$24,900.00		\$38,805.00	
5018 · Amb. R&M Expense					
5018.01 · NAS #1 R&M	\$9,000.00		\$9,000.00		\$9,000.00
5018.02 · NAS #2 R&M	\$9,000.00		\$9,000.00		\$9,000.00
5018.03 · NAS #3 R&M	\$9,000.00		\$9,000.00		\$9,000.00
5018.04 · NAS #4 R&M	\$9,000.00		\$9,000.00		\$9,000.00

Newport Ambulance Service 2022 approved

	2020 NAS		2021 NAS		2022
5018.05 NAS # 5 R&M	\$4,000.00		\$4,000.00		\$2,000.00
5018.10 mic r&M	\$1,200.00		\$0.00		\$500.00
Total 5018 · Amb. R&M Expense		\$40,000.00		\$40,000.00	
Mobil command					
5018.14 · Service Agreements	\$2,700.00		\$2,700.00		
5019 · Building R&M	\$9,000.00		\$5,000.00		\$6,000.00
5020 · Comp Repairs/ Upgrade Expen	\$2,000.00		\$2,000.00	\$9,700.00	
5021 · Supplies					
5021.01 · Office Supplies	\$1,200.00		\$0.00		\$500.00
5021.03 · Med Supplies/Equip. Expense	\$14,000.00		\$24,000.00		\$25,000.00
5021.04 · General Supplies	\$4,750.00		\$4,000.00		\$2,000.00
5021.05 · Equipment Batteries	\$2,000.00		\$2,000.00		\$2,000.00
Total 5021 · Supplies		\$21,950.00		\$30,000.00	
5022 Hiring Expense	\$200.00		\$100.00		\$0.00
5023 Ground maintance	\$5,000.00		\$5,000.00		\$4,000.00
5024 · Oxygen Expense	\$3,700.00		\$3,700.00		\$3,700.00
5025 · Employee Recognition Expense	\$1,000.00		\$2,000.00		\$2,000.00
5027 · Paging Expense	\$1,300.00	48%	\$1,300.00		\$1,300.00
5028.03 · Internet Service	\$2,000.00		\$2,000.00		\$2,100.00
5028 Telephone expense other	\$0.00		\$0.00		\$0.00
5029 · Electricity Expense	\$7,000.00		\$7,000.00		\$5,000.00
5030 · Heating Expense	\$6,000.00		\$6,000.00		\$5,500.00
5031 · Water & Sewer Expense	\$875.00		\$875.00		\$875.00
5032 · Comp. Expense Non Capitalize	\$2,000.00		\$2,000.00		\$2,000.00
5033 Furniture Expense Non Cap	\$0.00		\$0.00		\$0.00
5034 · Radio Expense Non Capitalized	\$2,000.00		\$1,000.00		\$1,000.00
5037 · EMS Conference	\$0.00		\$0.00		\$0.00
5038 Dispatch	\$20,800.00		\$21,424.00		\$21,800.00
5039 · Training Expense Public	\$0.00		\$0.00		\$0.00
5040 · Squad Uniforms	\$3,000.00		\$3,000.00		\$3,000.00
5041 · Equipment Repairs	\$0.00		\$0.00		\$0.00
5043 · Public Relations	\$600.00		\$400.00		\$400.00
5045 · Equipment Replacement Fund	\$10,000.00		\$10,000.00		\$0.00
5049 Property Taxes	\$11,400.00		\$11,400.00		\$11,500.00
5046 · Ambulance Replacement	\$15,000.00		\$15,000.00		\$0.00
5050 Unemployment Tax			\$0.00		\$0.00
Mortgage 2030	\$11,496.00		\$12,000.00		\$12,782.00
Explorer 2019	\$0.00		\$0.00		\$0.00
New truck	\$10,920.00		\$0.00		\$36,000.00

Newport Ambulance Service 2022 approved

	2020 NAS		2021 NAS		2022
Zoll equip. lease	\$8,122.00		\$4,292.00		\$0.00
NAS 3	\$17,076.00		\$19,665.00		\$0.00
Nas 2	\$28,000.00	new / stretcher	\$15,644.00		\$18,632.00
NAS 4	\$0.00		\$0.00		
Provider Tax	\$25,000.00		\$27,483.00		\$23,742.00
Stretcher	\$5,910.00		\$0.00		
total loans			\$0.00		
Nas 1 loan 7/2025	\$17,476.00		\$18,165.00		\$19,879.00
5050 Unemployment Tax					
	\$1,510,781.00		\$1,563,454.00		\$1,622,708.00
Income	\$1,510,781.00		\$1,539,538.00		\$1,622,708.00
Expense	\$1,510,781.00		\$1,563,454.00		\$1,622,708.00
	\$0.00		-\$23,916.00		\$0.00



Northeastern Vermont Development Association

To the Voters of Newport City

The Northeastern Vermont Development Association (NVDA) has long been a regional advocate for stronger communities and vibrant local economies. As the state's only combined regional planning and economic development organization, we are uniquely suited to effectively serve the municipalities and businesses of the Northeast Kingdom.

This year, we are once more requesting dues from our member communities. These funds are critical as they allow our team of professionals to provide direct technical assistance to the 50+ municipalities and the many businesses in our region. Municipal contributions also allow us to leverage other state and federal funds for our region.

While local governance becomes more complex, our talented team staff is there to assist our member communities. Throughout 2021, we remained focused on the challenges presented by COVID while seeking opportunities to aid in regional recovery. We quickly mobilized to help all local governments secure ARPA funding and connected businesses and communities to other state and federal recovery resources. Our regular services continued as well, including:

- Land use planning & regulation – town plans and bylaws, and technical assistance for local officials;
- Transportation studies, Infrastructure inventories, and Project planning;
- Digital mapping and GIS services;
- Grant writing and administration for community and regional projects;
- Direct business support, referral services, and lending to employers in our region;
- Energy planning and water quality planning to help communities meet evolving statutory requirements;
- Local emergency planning and hazard mitigation planning;
- Brownfield assessments and planning;
- Economic development activities to grow and strengthen businesses in our region;
- Municipal education and training opportunities for local officials.

How have we served your community?

In Newport City, NVDA Staff worked to provide Emergency Planning and Preparation, Business Assistance and provided COVID 19 information. Staff assisted with the development of new City Master Plan and the Newport Development Fund. Staff provided Grant and Mapping Assistance.

NVDA's municipal dues have remained level *since 2016* at \$0.75 per capita rate, with a maximum of \$3,500 and a minimum of \$500. We take great pride in providing professional services to the communities and businesses of the NEK, but next year an increase is expected so we may continue providing a high level of service. We take pride in keeping 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 City Downtown Development's Annual Report to City of Newport December 2021

Submitted by Richard Tetreault, NCDD Board Chair

The Newport City Downtown Development Organization, formerly known as Newport City Renaissance Corporation (NCRC), is now in its 14th year as one of Newport City's tools for providing incentives to drive housing, retail, and commercial growth into the traditional downtown area. The core objective of the downtown designation is to **guide land use planning** to promote revitalization of communities.

The Board of Directors of this 501(c)6 is independent from the City, although the designation belongs to the City. The Director's responsibility is in supporting and enhancing economic development initiatives, promotional activities, and supporting the design of the downtown to create a welcoming and enjoyable public environment where people will enjoy living, working and playing.

The Board members are long-time locals, and well-known businesspeople: Richard Tetreault, Chair of the board since 2019; Dan Pellerin from Edward Jones, board member since 2016; Steve Wright from Jay Peak, Board member since 2019. Eleanor Leger from Eden Cider, board member since 2020; Sarah Chadburn from Community National Bank, board member since 2021; and Casey Baraw from Inspired Yoga, Board member since 2021. City Manager Laura Dolgin is a board member since 2016, and an ex officio member since 2020.

In September, NCDD hired Rick Ufford-Chase as the Community Engagement Specialist, and in October Bryan Marovich joined the organization as an independent contractor to provide assistance with our Communications and Social Media strategy. With Bryan's assistance, Rick will focus on engaging community members to work on economic development, coordinated marketing and promotions for the downtown businesses, design strategies for the streetscapes, identifying and enhancing the outdoor recreation economy opportunities, and building NCDD's organizational strength. In addition, Rick and Bryan will stay in regular communications with the public by providing updates to various opportunities that will showcase the Downtown at its finest.

New Website: During the pandemic hiatus, the NCDD board focused on developing a new logo and website (www.DiscoverNewportVT.com). The website is newly live and already attracting attention. Soon, improvements will be added such as an interactive community calendar, a page dedicated to offering resources to potential businesses and entrepreneurs who are looking to establish a business in Downtown Newport, as well providing an updated list of the downtown businesses that participate in the Downtown Dollars program. If your business is not yet showcased on the website, please contact Rick at rickuffordchasencdd@gmail.com.

New Logo: In addition to transitioning to the refreshing title of Newport City Downtown Development, the logo was long overdue for an overhaul. A USDA grant provided the opportunity and resources to hire FLEK, Inc., a marketing agency out of St. Johnsbury, which designed several viable options. The board became enchanted with the logo shown above for its representation of the mountains, lake, sky, the iconic profile of St. Mary's Church, and metropolitan feel of the office buildings.

The Marketing and Promotions Team has led a cooperative effort of downtown shops, services, and restaurants to attract shoppers to the downtown area this winter. NCDD is putting \$6,000 into an ad campaign comprised of four components:

- December 4th Santa/Tree Lighting in cooperation with Newport City
- Shop Downtown Newport for the Holidays Raffle (shop any three downtown businesses and enter a raffle to be one of five winners of \$100 Downtown Dollars)
- Hot Cocoa Saturdays – a joint effort to offer special events in Downtown businesses on the last Saturday of each month through the winter
- Winter Festival – a shared drive to support the City of Newport's Winter Festival on February 26, 2022.

The winter season is an ideal time to be working together towards the unified presentation of the Downtown Businesses. We are working on our strategies for spring, summer and fall. All of our effort is designed to support the commitment to

making Newport a four-season, outdoor recreation economy as well as a great place to work, live, play, or own a business.

The Economic Development Committee is meeting monthly, working to make sure that our downtown businesses are aware of potential opportunities for grant income. Some exciting ideas are being explored such as an electronic marquee, and a new ‘app’ that showcases the city.

The Design Committee has been quietly working to bring the city into its current state of lustrous landscaping, clean and passable city streets, and attractive displays. The Waterfront and Downtown Master Plan continues to play an important role in the city’s evolution to a downtown destination for locals and visitors. On the horizon is bringing fresh wayfinding signage and public restrooms, which will incorporate the refreshed logo.

The Organizational Committee’s responsibility is to assure good governance and fiscal management practices are in place. This includes ensuring there is an active Board of Directors, solid committee leadership, transparent record-keeping, and appropriate archives to document all activities of the organization.

Outdoor Recreation Economy: Newport’s Transformation Strategy follows the “Main Street America” model and best practices. Each of the four committees of NCDD are working toward a shared goal of capitalizing on Newport’s Outdoor Recreational Economy. NCDD is intently focused on this transformation strategy in which Downtown Newport will play a pivotal role in creating a four-season economy around the wealth of outdoor recreation opportunities in the city.

Rural Business Development Grant Award to North Country Career Center: This fall, NCDD worked with North Country Career Center to facilitate a \$10,000 grant supporting NCCC’s purchase of marketing and material promotional advertising, training materials and supplies and textbooks to connect Newport employers in Downtown Newport with potential, well-trained employees. That grant will be expended in the first 6 months of 2022.

We are thrilled at the renewed sense of energy we have cultivated in 2021: For more information, or to get involved, please feel free to contact any board member or reach out to Rick Ufford-Chase (if he doesn’t contact you first).

Thank you,
Rich Tetreault

2021 Local Health Annual Report

Twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters. Additional information about your local health office and related programs can be found at <https://www.healthvermont.gov/local>.

COVID-19

It has been almost two years since the COVID-19 pandemic began, and in response, our families, schools, businesses, first responders, and countless other groups have worked to better protect the health of our communities. Together we ensured towns had access to the vaccine, testing, and other services needed to make more informed decisions about their health. As of December 1, 2021, approximately

- 494,000 Vermonters received at least one dose of COVID-19 vaccine.
- 546,055 people have been tested and a total of 2,570,835 tests completed.
- Many COVID-19 resources are now provided in over 20 different languages.
- Up-to-date information, including town-level data can be found on the Health Department's website: <https://www.healthvermont.gov/covid-19/current-activity>.

Public Health Programs

In addition to COVID-19 response efforts, Local Health offices continue to provide health services and programs to Vermont communities, including but not limited to

- In collaboration with Town Health Officers and other local partners, we help Vermonters better understand the relationship between their environment and their health at a time when more of us are spending time at home with our families. Find information about environmental health and lead, asbestos, toxic chemicals, child safety, food safety, climate change, drinking water, and more at <https://www.healthvermont.gov/environment>.
- The WIC nutrition program continues to provide primarily remote access to services with phone appointments. In 2021, an average of approximately 11,300 infants, children, and pregnant, postpartum, and breastfeeding people were served by WIC in Vermont each month.
- As of November 23, 2021, 193,000 flu vaccine doses have been administered. Protecting people from influenza continues to be particularly important as the flu may complicate recovery from COVID-19.

Thank you to everyone involved in supporting these efforts. We look forward to what 2022 brings, to seeing you in the community, and encourage you to stay in touch with us.



Communications Union District Annual Report for 2021

We are excited to share the progress we've made towards bringing high-speed internet to the 50 member towns of NEK Broadband. Our pilot project in Concord, Waterford and Lunenburg will offer 100 Mbps symmetrical service or higher to 342 addresses in late 2021 and early 2022. We've received additional state and federal grant funding and are finalizing plans for a full-length construction season beginning the spring of 2022.

The organization has matured with the addition of three key partners. The National Rural Telecommunications Cooperative (NRTC) is experienced in design, construction management, and materials procurement. Waitsfield Champlain Valley Telecom (WCVT) will be our network operator and internet service provider. WCVT brings over a century of experience in telecommunications and provides all the modern services customers expect. Mission Broadband serves as an advisor and adjunct staff.

Who We Are:

A Communications Union District (CUD) is a municipal entity made up of multiple towns. Our district is building fiber-optic based internet access that has a capacity far beyond most current services available. Each town appoints at least one representative to our Governing Board, which has chosen to develop a publicly-owned network.

Member Towns: All but these five towns in the Northeast Kingdom (Caledonia, Essex and Orleans counties) have joined the district: Granby, Jay, Lemington, Norton, Victory. Wolcott in Lamoille county is also a member.

Project Plans: The overall project will require roughly \$140 million and take at least five years to complete. Funding will be through grants and municipal revenue bonds, as well as income from subscribers. The team is establishing technical standards as well as analysis of all locations and their current internet access. Utility pole surveys are in progress, fiber optic cable has been ordered, and we will be ready to continue construction in the spring of 2022.

Grants Received: NEK Broadband has received three different federal grants totalling \$1,045,000 for the Concord-Lunenburg-Waterford project, which began construction in November, 2021. We have been awarded almost \$7 million for designing the entire network, hiring additional staff and preparing for the 2022 construction season. Smaller grants were received from Vermont Community Foundation, Northeastern Vermont Development Association, Northern Community Investment Corporation, and Northern Enterprises.

Obligations: Community National Bank Letter of Credit (\$3.5 million); Northern Enterprises loan (\$80,000)

Respectfully,

Evan Carlson, Board Chair, Sutton Representative
NEK Broadband

Residents can sign up to receive regular general updates and, in the future, information about when service will be available at specific locations at:

get.nekbroadband.org

Budget Summary

2021 Budget to Actual (Projected)

	Budget	Actual
Total Income	\$93,700	\$3,087,767
Total Expenses	\$90,350	\$1,353,932
Total Capital Investment	\$5,360,000	\$945,000
Annual Net Cash Flow		\$788,835

2022 Proposed Budget

Projected Surplus from 2021	\$788,835
Grants	\$25,000,000
Net Operations Revenue	-\$52,900
Total Income	\$25,735,935
Administrative Costs	\$495,000
(Pre) Construction Costs	\$25,000,000
Total Spending	\$25,495,000

Newport City Elementary School 2021 Annual Report and



Proposed 2022-23 Budget



NEWPORT CITY ELEMENTARY

166 Sias Ave. Newport, VT 05855

Phone: 802-334-2455 * Fax: 802-334-0161

Elaine Collins, Principal * Aaron Larsen, Assistant Principal

January 24, 2022

Dear Newport City Taxpayers,

This year, we have been very fortunate to continue with in-person instruction. COVID continues to be a challenge and a strain for everyone. As a result of the continuing pandemic, we have experienced several difficulties. Through no fault of their own, students have missed a lot of school. Whether it's because of being close contacts, contracting COVID, or families being nervous because of increasing counts, the result is lost learning. This is compounded when it is a different set of students each day or week that are missing different content or skills.

Therefore, the need to differentiate and provide intervention for students has increased exponentially. With students missing instruction, concepts or skills, and having different gaps in instruction, the need to plan and implement substantially different instructional groups continues to be a challenge. Additionally, students continue to require social-emotional support. For many students, a prolonged heightened sense of anxiety and uncertainty has compounded this need.

We have also been very fortunate to have received significant COVID-relief funds, called Elementary and Secondary School Emergency Relief Funds (ESSER). There are three rounds of ESSER funds. ESSER funds are to be used to mitigate the effects of COVID for our students. For FY23, we are using the third round of ESSER funds, and will receive \$450,000. These expenses increase our overall spending, but aren't paid using local funds and are offset by the revenue of the grant funds. Our equalized pupil spending has increased but the overall tax rate has decreased.

Additionally, switching from a reimbursement model to block grant funding for special education has had an extremely negative effect on our budget. For next year and moving forward, the legislature is phasing in block grant funding. Instead of receiving 56% reimbursement of whatever the special education cost is, we will receive a block grant per student. Districts and supervisory unions with lower special education students will see an increase in revenue, but at Newport City Elementary School, we will lose \$383,360 in revenue from FY22 to FY23. There is a possibility that the legislature will put block grant funding on hold or will create other funding sources for districts who will lose large amounts of money. When we were budgeting, we had to budget with our current reality, which is block grant funding without any other additional revenues factored in.

As you can see from the enclosed budget, our local budget is up less than 1%, not factoring in ESSER funds, with a difference of \$87,920 increased spending from last year to this, even though we are losing \$383,360 in special education reimbursement revenues. However, when we factor in our ESSER spending, our overall spending is up \$537,920 (\$450,000 in ESSER III funds plus the \$87,920 increase in local spending). Although we are almost level funding our local budget, the warning that voters will see on Town Meeting Day will state that our spending per equalized pupil is up 12.35%. This is due to the loss of revenue and increased grant spending, not an increase in spending of local dollars. Although the spending per equalized pupil is up,

The mission of the NCES is to educate the whole child to become a caring, productive participant of the community.

the estimated tax rate is down by 3.71% or \$0.0585. For a \$100,000 home, this is an estimated *decrease* of \$58.50 for the year.

Every year we look at historical spending to see how what we are proposing to spend compares to prior years. As you can see, our proposed budget is ten cents lower than in 2017.

*2017: \$1.6232

*2018: \$1.3528

*2019: \$1.4242

*2020: \$1.3992

*2021: \$1.5522

*2022: \$1.6079

*2023: \$1.5201

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 on Wednesday, February 23th at 6 pm via Google Meets.

Sincerely,

Carrie Ann Roberge, Chair, NCES School Board
Kathy Nolan, Vice Chair, NCES School Board
Mary Ellen Prairie, Member, NCES School Board
Christopher Royer, Member, NCES School Board
Mary Ellen Maclure, Member, NCES School Board
Elaine Collins, Principal, NCES
Aaron Larsen, Assistant Principal, NCES

The mission of the NCES is to educate the whole child to become a caring, productive participant of the community.

NEWPORT CITY ELEMENTARY SCHOOL

FY2023 BOARD APPROVED BUDGET

	FY2021 BUDGET	FY2021 ACTUAL	FY2022 ADOPTED BUDGET	FY2023 PROPOSED BUDGET
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023
LOCAL REVENUES				
PreElementary Tuition - VT LEA (public)	(\$10,335)	(\$15,010)	(\$10,335)	(\$14,624)
Other Transp. Fees	(\$400)	(\$277)	(\$400)	(\$400)
Investment Earnings - Interest	(\$20,000)	(\$23,242)	(\$20,000)	(\$20,000)
Gain or Loss on Investment	\$0	(\$22,803)	\$0	\$0
Dividends	(\$750)	(\$612)	(\$750)	(\$500)
Other Revenues - Rentals	(\$300)	\$0	(\$300)	\$0
Petty Cash - Contributions	\$0	\$0	\$0	\$0
Refund of Prior Years Expenditure	\$0	(\$255)	\$0	\$0
Misc. Other Local Revenue	(\$1,500)	(\$6,336)	(\$1,500)	(\$1,500)
TOTAL LOCAL REVENUES	(\$33,285)	(\$68,535)	(\$33,285)	(\$37,024)
SUBGRANT REVENUES				
Medicaid Sub Grant	(\$16,000)	(\$76,743)	(\$150,000)	(\$50,000)
Subgrants for Schoolwide Programs	(\$430,117)	(\$354,810)	(\$267,000)	(\$226,112)
Other Subgrants	\$0	(\$1,900)	\$0	\$0
Indoor Air Quality Grant-CRF Funded	\$0	(\$18,633)	\$0	\$0
TOTAL SUBGRANT REVENUES	(\$446,117)	(\$452,086)	(\$417,000)	(\$276,112)
COVID SUBGRANT REVENUES				
Corona Relief Fund Subgrant	\$0	(\$112,576)	\$0	\$0
ESSER I Subgrant	\$0	(\$17,833)	\$0	\$0
ESSER II Subgrant Revenues	\$0	\$0	\$0	\$0
ARP ESSER III Subgrant	\$0	\$0	\$0	(\$450,000)
TOTAL COVID SUBGRANT REVENUES	\$0	(\$130,409)	\$0	(\$450,000)
STATE REVENUES				
	(\$5,349,278)		(\$5,701,480)	
Education Spending Grant	8)	(\$5,349,278)	0)	(\$6,309,909)
Special Ed. Reimbursements - Intensive	(\$353,734)	(\$346,988)	(\$383,360)	\$0
SpEd Reimbursements - PY	\$0	(\$5,072)	\$0	\$0
	(\$5,703,011)		(\$6,084,840)	
TOTAL STATE REVENUES	1)	(\$5,701,338)	0)	(\$6,309,909)
TOTAL REVENUES	3)	(\$6,352,368)	5)	(\$7,073,045)
EXPENDITURES				
1100 DIRECT INSTRUCTION				
Salary - Elementary Teachers	\$1,419,188	\$1,496,855	\$1,350,132	\$1,428,315
Salary - Pre K Teacher	\$103,670	\$108,100	\$103,670	\$112,190
Reg Ed Summer Services	\$0	\$836	\$1,500	\$1,500
Salary - Elementary Para	\$53,799	\$101,214	\$65,799	\$54,894
Salary - Pre K Para	\$26,154	\$25,866	\$26,912	\$36,487

Salary - Bus Monitor	\$0	\$5,835	\$6,000	\$14,073
Salary - Bus Monitor PreK	\$0	\$4,359	\$6,000	\$6,000
Substitutes Pay - Elementary	\$30,800	\$54,651	\$30,000	\$30,000
Substitutes Pay - Pre K	\$1,100	\$2,203	\$1,100	\$1,100
Health Ins - Elementary	\$395,762	\$399,652	\$400,844	\$396,686
Health Ins - Pre K	\$27,501	\$35,200	\$37,893	\$47,758
Health Ins - Bus Monitor	\$0	\$514	\$0	\$1,359
HRA	\$99,900	\$115,878	\$98,500	\$96,400
HRA	\$6,500	\$0	\$11,400	\$11,400
FICA - Elementary	\$115,040	\$120,234	\$111,188	\$115,875
FICA - Pre K	\$10,016	\$9,874	\$10,533	\$11,458
FICA - Bus Monitor	\$0	\$402	\$0	\$1,536
FICA - Bus Monitor Pre K	\$0	\$333	\$0	\$0
Life Insurance - Elementary	\$1,254	\$1,363	\$1,349	\$1,403
Life Insurance - Pre K	\$139	\$124	\$165	\$140
Life Insurance - Bus Monitor Pre K	\$0	\$6	\$0	\$0
VSTRS OPEB	\$7,848	\$15,948	\$8,400	\$20,100
VSTRS OPEB - PREK	\$1,253	\$0	\$1,400	\$1,340
Municipal Retirement	\$3,026	\$6,850	\$4,488	\$3,705
Municipal Retirement	\$1,471	\$1,612	\$2,057	\$2,463
Municipal Retirement	\$0	\$263	\$0	\$950
Municipal Retirement	\$0	\$261	\$0	\$405
Workers Comp	\$11,888	\$19,864	\$11,544	\$12,188
Workers Comp - Pre K	\$1,031	\$453	\$1,100	\$1,175
Unemployment - Elementary	\$528	\$415	\$336	\$4,096
Unemployment - Pre K	\$62	\$17	\$39	\$410
Tuition - Elementary	\$20,000	\$24,762	\$38,248	\$20,000
Tuition - Pre K	\$3,600	\$525	\$2,732	\$2,732
Dental Ins - Elementary	\$10,372	\$15,944	\$9,903	\$17,846
Dental Ins - Pre K	\$918	\$1,720	\$1,110	\$2,393
Dental	\$0	\$35	\$0	\$55
Long Term Disability - Elementary	\$4,566	\$5,028	\$4,814	\$5,245
Long Term Disability - Pre K	\$402	\$421	\$444	\$506
Long Term Disability Bus Monitor	\$0	\$16	\$20	\$48
Long Term Disability Bus Monitor Pre K	\$0	\$15	\$20	\$20
Purchased & Technical Services - Element	\$24,000	\$39,903	\$24,000	\$24,000
Purchased & Technical Services Pre K	\$660	\$0	\$660	\$500
Purchased Services-Grant Funded	\$0	\$0	\$0	\$0
Contract Services-Medicaid	\$0	\$0	\$0	\$0
Contracted Services from SU	\$0	\$13,141	\$0	\$0
Purchased Property Services - Elementary	\$0	\$1,137	\$0	\$0
Repairs	\$700	\$0	\$700	\$0
Rentals/Lease	\$15,000	\$12,954	\$15,000	\$15,000
Field Trips - Elementary	\$10,500	\$0	\$10,500	\$10,500
Tuition - Out of District	\$46,500	\$3,445	\$93,000	\$50,000
Tuition - Pre K	\$17,225	\$26,576	\$17,225	\$18,280
Tuition - PreK (private)	\$68,900	\$0	\$85,000	\$54,840
Travel - Elementary	\$500	\$10	\$500	\$500
Supplies - Elementary	\$16,000	\$26,504	\$25,000	\$25,000
Supplies - Pre K	\$1,000	\$438	\$1,000	\$2,000
Music Supplies	\$750	\$2,980	\$750	\$2,750
Art Supplies	\$1,500	\$787	\$1,500	\$1,500
P.E. Supplies	\$0	\$675	\$0	\$1,000
Testing Supplies	\$600	\$0	\$600	\$600
Copier Supplies	\$6,500	\$2,335	\$6,500	\$5,000
Books\Periodicals - Elementary	\$10,000	\$7,292	\$10,000	\$10,000

Books\Periodicals - Pre K	\$0	\$54	\$0	\$0
Computer Software - Elementary	\$150	\$999	\$150	\$2,500
Computer Software - Pre K	\$700	\$587	\$700	\$700
Equipment - Elementary	\$8,800	\$0	\$5,000	\$5,000
Equipment - Pre K	\$1,000	\$0	\$1,000	\$0
Music Equipment	\$2,000	\$0	\$2,000	\$0
P.E. Equipment	\$800	\$0	\$800	\$0
Furniture & Fixtures	\$6,000	\$314	\$6,000	\$3,000
Furniture & Fixtures - Pre K	\$1,000	\$0	\$1,000	\$1,000
Dues\Fees - Elementary	\$6,200	\$4,176	\$6,200	\$4,500
Dues\Fees - Pre K	\$0	\$0	\$0	\$0
Petty Cash - Misc	\$0	\$0	\$0	\$0
TOTAL 1100 DIRECT INSTRUCTION	\$2,604,772	\$2,721,957	\$2,664,425	\$2,702,420
1121 SCHOOLWIDE PROGRAMS				
Salary - Schoolwide Teacher	\$240,290	\$204,939	\$241,680	\$198,448
Salary-Schoolwide Pre-K Teacher	\$55,310	\$57,525	\$0	\$59,570
Health Ins - Schoolwide	\$28,755	\$22,356	\$31,616	\$23,146
Health Insurance-SWP PreK	\$7,415	\$7,232	\$0	\$8,042
HRA	\$8,400	\$4,212	\$10,400	\$6,300
HRA- PreK	\$2,100	\$0	\$0	\$2,100
FICA - Schoolwide	\$18,382	\$15,200	\$18,489	\$15,181
FICA-SWP PreK	\$4,231	\$4,276	\$0	\$4,557
Life Insurance - Schoolwide	\$174	\$138	\$191	\$132
Life Insurance Schoolwide PreK	\$44	\$44	\$0	\$44
VSTRS Pension Payment	\$0	\$37,066	\$0	\$39,690
VSTRS Pension Payment-PreK	\$0	\$10,377	\$0	\$11,914
VSTRS OPEB	\$56,607	\$0	\$48,336	\$0
Workers Comp - Schoolwide	\$2,394	\$2,274	\$2,036	\$1,568
Workers Comp-SWP PreK	\$0	\$0	\$0	\$471
Unemployment - Schoolwide	\$88	\$56	\$45	\$307
Unemployment-SWP PreK	\$0	\$0	\$0	\$102
Tuition - Schoolwide	\$3,000	\$1,766	\$5,464	\$3,000
Tuition-SWP PreK	\$0	\$0	\$0	\$1,000
Dental Ins - Schoolwide	\$1,068	\$974	\$1,068	\$991
Dental Ins-SWP PreK	\$342	\$342	\$0	\$342
Long Term Disability - Schoolwide	\$745	\$624	\$822	\$675
Long Term Disability-SWP PreK	\$171	\$178	\$0	\$203
Travel - Schoolwide	\$100	\$0	\$100	\$100
Dues\Fees - Schoolwide	\$500	\$0	\$500	\$500
TOTAL 1121 SCHOOLWIDE PROGRAMS	\$430,117	\$369,579	\$360,747	\$378,382
2110 HOME/SCHOOL COORDINATOR				
Guidance Salary-Medicaid	\$0	\$0	\$0	\$0
H/S Coordinator - Medicaid	\$44,045	\$46,045	\$45,366	\$46,145
Health Ins - Medicaid	\$20,538	\$20,858	\$22,582	\$8,853
HRA	\$4,600	\$2,782	\$4,400	\$2,300
FICA - Medicaid	\$3,369	\$3,160	\$3,470	\$3,530
Life Insurance - Medicaid	\$26	\$26	\$29	\$26
VSTRS OPEB	\$1,002	\$0	\$0	\$0
Municipal Retirement - Medicaid	\$2,478	\$2,763	\$3,470	\$3,115
Workers Comp - Medicaid	\$322	\$339	\$371	\$365
Unemployment - Medicaid	\$18	\$11	\$11	\$102
Tuition - Medicaid	\$2,800	\$1,250	\$2,800	\$2,800
Dental Insurance - Medicaid	\$384	\$800	\$384	\$360
Long Term Disability	\$137	\$138	\$154	\$157

Travel	\$120	\$22	\$120	\$100
Travel - Medicaid	\$0	\$0	\$0	\$0
Supplies	\$300	\$10	\$300	\$300
Books/Periodicals	\$100	\$0	\$100	\$100
Dues/Fees Medicaid	\$600	\$75	\$600	\$600
TOTAL 2110 HOME/SCHOOL COORDINATOR	\$80,838	\$78,279	\$84,157	\$68,853
2120 GUIDANCE				
Salary - Teacher	\$100,890	\$105,756	\$99,500	\$109,410
Summer Services-Guidance	\$0	\$0	\$0	\$1,800
Salary - Para	\$26,363	\$28,891	\$26,363	\$30,013
Health Ins	\$41,878	\$48,123	\$53,317	\$54,844
HRA	\$10,900	\$7,081	\$10,700	\$10,900
FICA	\$9,735	\$9,414	\$9,628	\$10,804
Life Insurance	\$113	\$113	\$124	\$114
VSTRS OPEB	\$0	\$1,329	\$0	\$1,340
Municipal Retirement	\$1,483	\$1,733	\$1,648	\$2,026
Workers Comp	\$1,010	\$553	\$1,060	\$1,101
Unemployment	\$53	\$23	\$34	\$307
Tuition	\$1,800	\$3,630	\$2,732	\$2,732
Dental Ins	\$1,068	\$2,031	\$1,110	\$2,410
Long Term Disability	\$697	\$417	\$428	\$474
Purchased & Technical Services	\$0	\$0	\$0	\$0
Travel	\$150	\$0	\$150	\$250
Supplies	\$500	\$2,061	\$500	\$1,000
Books\Periodicals	\$100	\$138	\$100	\$100
Dues\Fees	\$75	\$0	\$75	\$75
TOTAL 2120 GUIDANCE	\$196,813	\$211,294	\$207,469	\$229,700
2130 HEALTH SERVICES				
Salary - Health Services	\$0	\$60,671	\$0	\$41,297
Wages - Nurse Support	\$36,401	\$0	\$59,059	\$21,548
Substitutes Pay	\$1,300	\$3,689	\$1,500	\$1,500
Health Ins	\$20,538	\$22,858	\$22,582	\$33,378
HRA	\$4,600	\$5,360	\$6,400	\$6,900
FICA	\$2,884	\$4,767	\$4,633	\$4,808
Life Insurance	\$52	\$52	\$83	\$60
Municipal Retirement	\$2,048	\$3,760	\$3,691	\$4,242
Workers Comp	\$266	\$454	\$498	\$496
Unemployment	\$35	\$23	\$22	\$205
Tuition	\$1,800	\$5,464	\$0	\$0
Dental Ins	\$384	\$576	\$384	\$1,044
Long Term Disability	\$113	\$190	\$201	\$214
Contract Services	\$0	\$0	\$0	\$0
Contract Services - NCSU	\$200	\$0	\$200	\$0
Supplies	\$1,200	\$1,055	\$1,200	\$1,200
Books\Periodicals	\$75	\$0	\$75	\$0
Computer Software	\$0	\$0	\$0	\$0
Equipment	\$500	\$0	\$500	\$0
Dues\Fees	\$300	\$0	\$300	\$200
TOTAL 2130 HEALTH SERVICES	\$72,695	\$108,919	\$101,328	\$117,091
2140 PSYCHOLOGICAL SERVICES				
Contract Services - SBC & Beh Support	\$0	\$23,482	\$40,000	\$50,000
Supplies	\$0	\$0	\$0	\$0

TOTAL 2140 PSYCHOLOGICAL SERVICES	\$0	\$23,482	\$40,000	\$50,000
2150 SPEECH/AUDIOLOGY SERVICES				
Speech Supplies	\$0	\$221	\$0	\$250
TOTAL 2150 SPEECH/AUDIOLOGY SERVICES	\$0	\$221	\$0	\$250
2160 OCCUPATIONAL THERAPY				
Occupational Therapy	\$3,000	\$0	\$3,000	\$0
TOTAL 2160 OCCUPATIONAL THERAPY	\$3,000	\$0	\$3,000	\$0
2170 PHYSICAL THERAPY				
Physical Therapy	\$500	\$0	\$500	\$0
TOTAL 2170 PHYSICAL THERAPY	\$500	\$0	\$500	\$0
2190 OTHER STUDENT SUPPORT SERVICES				
Wages-Tooth Tutor-Medicaid Funded	\$0	\$1,188	\$0	\$0
FICA-Tooth Tutor	\$0	\$91	\$0	\$0
TOTAL 2190 OTHER STUDENT SUPPORT SERVICES	\$0	\$1,279	\$0	\$0
2200 FARM TO SCHOOL				
Purchased Service	\$4,000	\$4,000	\$5,000	\$6,000
TOTAL 2200 FARM TO SCHOOL	\$4,000	\$4,000	\$5,000	\$6,000
2210 IMPROVEMENT OF INSTRUCTION				
Salary - Para	\$0	\$0	\$0	\$0
Purchased & Technical Services	\$0	\$3,000	\$0	\$0
Contract Services	\$5,000	\$1,900	\$5,000	\$0
Travel	\$0	\$45	\$0	\$0
Supplies	\$3,000	\$788	\$3,000	\$5,000
TOTAL 2210 IMPROVEMENT OF INSTRUCTION	\$8,000	\$5,732	\$8,000	\$5,000
2220 LIBRARY				
Salary - Teacher	\$52,530	\$54,745	\$52,530	\$40,487
Salary - Para	\$0	\$0	\$0	\$0
Substitutes Pay	\$3,000	\$1,231	\$1,000	\$0
Health Ins	\$7,415	\$7,232	\$8,152	\$8,042
HRA	\$2,100	\$2,522	\$2,100	\$2,100
FICA	\$4,248	\$4,127	\$4,019	\$3,097
Life Insurance	\$44	\$44	\$48	\$48
VSTRS OPEB	\$1,253	\$0	\$1,500	\$1,340
Municipal Retirement	\$0	\$4	\$0	\$0
Workers Comp	\$425	\$557	\$443	\$320
Unemployment	\$18	\$21	\$11	\$102
Tuition	\$1,800	\$0	\$2,732	\$2,732
Dental Ins	\$342	\$342	\$384	\$342
Long Term Disability	\$163	\$170	\$179	\$166
Travel	\$100	\$0	\$100	\$250
Supplies	\$600	\$432	\$600	\$600
Books\Periodicals	\$9,700	\$7,329	\$9,700	\$7,500
Audio Visual	\$1,600	\$0	\$1,600	\$0
Computer Software	\$0	\$2,802	\$0	\$3,000
Weblink Connection	\$2,370	\$0	\$2,370	\$500
Dues\Fees	\$1,000	\$125	\$1,000	\$1,000
TOTAL 2220 LIBRARY	\$88,707	\$81,683	\$88,468	\$71,626

2230 TECHNOLOGY

Purchased & Technical Services	\$0	\$0	\$0	\$0
Contract Services	\$0	\$0	\$0	\$0
Services Purchased from SU	\$0	\$0	\$0	\$0
Repair Services	\$6,100	\$0	\$6,100	\$2,500
Supplies	\$6,000	\$9,462	\$11,000	\$12,000
Computer Software	\$0	\$235	\$17,959	\$15,000
Equipment	\$0	\$1,002	\$0	\$0
Internet	\$0	\$0	\$0	\$0
Technology Equipment	\$3,500	\$0	\$3,500	\$5,000

TOTAL 2230 TECHNOLOGY

\$15,600	\$10,698	\$38,559	\$34,500
-----------------	-----------------	-----------------	-----------------

2290 PATH EXPENSE

PATH Stipend	\$0	\$650	\$0	\$0
FICA	\$38	\$50	\$50	\$50

TOTAL 2290 PATH EXPENSE

\$38	\$700	\$50	\$50
-------------	--------------	-------------	-------------

2310 BOARD OF EDUCATION

Salaries - Board	\$6,000	\$5,125	\$6,000	\$6,000
Wages-Board Minute Keeper	\$0	\$994	\$1,200	\$1,200
FICA	\$459	\$468	\$551	\$551
Contracted Service	\$0	\$113	\$0	\$0
Legal	\$5,000	\$1,730	\$5,000	\$5,000
Liability Insurance	\$12,794	\$16,281	\$15,892	\$15,960
Advertising	\$2,000	\$2,650	\$2,000	\$2,000
Supplies	\$0	\$242	\$0	\$0
Dues	\$1,728	\$1,363	\$2,000	\$2,000
Other Board Expenses	\$1,000	\$3,464	\$1,000	\$1,000
Contingency for Wage Increases	\$84,090	\$0	\$282,786	\$150,000
Deficit Reduction	\$0	\$0	\$0	\$83,350

TOTAL 2310 BOARD OF EDUCATION

\$113,071	\$32,429	\$316,429	\$267,061
------------------	-----------------	------------------	------------------

2321 OFFICE OF THE SUPERINTENDENT

NCSU General Assessment	\$186,706	\$186,706	\$196,956	\$213,320
-------------------------	-----------	-----------	-----------	-----------

TOTAL 2321 OFFICE OF THE SUPERINTENDENT

\$186,706	\$186,706	\$196,956	\$213,320
------------------	------------------	------------------	------------------

2410 OFFICE OF THE PRINCIPAL

Salary - Principal	\$99,555	\$102,542	\$99,555	\$105,875
Salary - Assistant Principal	\$79,246	\$81,623	\$79,246	\$84,276
Salary - Clerical	\$39,645	\$40,830	\$39,645	\$40,602
Substitute - Clerical	\$480	\$68	\$480	\$500
Health Ins	\$48,388	\$42,798	\$46,046	\$46,367
HRA	\$13,000	\$12,832	\$10,700	\$13,000
FICA	\$16,748	\$16,437	\$16,748	\$15,610
Life Insurance	\$236	\$136	\$415	\$430
VSTRS OPEB	\$1,253	\$0	\$1,253	\$0
Municipal Retirement	\$2,230	\$2,450	\$2,478	\$2,774
Workers Comp	\$1,738	\$1,680	\$1,840	\$1,827
Unemployment	\$53	\$34	\$34	\$307
Tuition	\$1,800	\$0	\$1,800	\$1,800
Dental Ins	\$1,110	\$1,050	\$1,110	\$2,000
Long Term Disability	\$677	\$712	\$743	\$785
Purchased & Technical Services	\$0	\$0	\$0	\$0
Services Purchased from SU	\$5,429	\$0	\$0	\$0
Purchased Property Services	\$360	\$0	\$360	\$0

Postage	\$3,500	\$1,420	\$3,500	\$3,500
Travel	\$1,000	\$537	\$1,000	\$1,000
Supplies	\$2,500	\$2,523	\$2,500	\$2,500
Equipment	\$200	\$0	\$200	\$0
Dues\Fees	\$1,000	\$2,694	\$2,500	\$2,500
TOTAL 2410 OFFICE OF THE PRINCIPAL	\$320,147	\$310,365	\$312,153	\$325,652
2520 FISCAL SERVICES				
Fiscal Wages	\$0	\$3,136	\$4,221	\$3,975
Health Insurance	\$0	\$0	\$0	\$0
HRA	\$0	\$0	\$0	\$0
FICA	\$0	\$240	\$323	\$304
Life Insurance	\$0	\$3	\$0	\$0
Municipal Retirement	\$0	\$0	\$0	\$0
Workers Comp	\$0	\$32	\$0	\$31
Unemployment	\$0	\$11	\$0	\$0
Dental Insurance	\$0	\$0	\$0	\$0
Long Term Disability	\$0	\$0	\$0	\$0
Town Office	\$7,500	\$7,500	\$7,500	\$7,500
Purchased Services from SU	\$45,500	\$45,500	\$46,900	\$48,300
Crime Insurance	\$756	\$0	\$922	\$1,000
Travel	\$0	\$0	\$0	\$0
Interest Current Loans - TAN	\$7,000	\$25,263	\$7,000	\$7,000
Bank Fees	\$0	(\$35)	\$0	\$0
TOTAL 2520 FISCAL SERVICES	\$60,756	\$81,650	\$66,866	\$68,110
2526 AUDIT SERVICES				
Audit Services	\$5,750	\$10,500	\$5,850	\$10,500
TOTAL 2526 AUDIT SERVICES	\$5,750	\$10,500	\$5,850	\$10,500
2600 OPERATION & MAINTENANCE				
Salaries	\$120,027	\$116,419	\$119,647	\$135,761
Summer Custodians	\$8,000	\$0	\$8,000	\$5,000
Salaries Subs/Over Time	\$8,000	\$90	\$8,000	\$2,000
Health Ins	\$49,190	\$34,570	\$54,085	\$56,689
HRA	\$16,100	\$13,939	\$17,400	\$17,400
FICA	\$10,406	\$8,379	\$10,377	\$10,921
Life Insurance	\$104	\$62	\$83	\$120
Municipal Retirement	\$6,752	\$6,980	\$7,478	\$9,636
Workers Comp	\$876	\$7,242	\$8,831	\$9,408
Unemployment	\$70	\$56	\$50	\$410
Dental Ins	\$1,494	\$1,019	\$1,110	\$2,291
Long Term Disability	\$372	\$294	\$407	\$485
Contracted Serv	\$0	\$0	\$5,000	\$12,500
Sewer Services	\$3,000	\$3,320	\$3,000	\$4,400
Water Services	\$2,000	\$1,977	\$2,000	\$2,600
Rubbish Services	\$5,500	\$6,013	\$5,520	\$5,560
Contracted Serv.	\$21,500	\$14,931	\$21,500	\$20,000
Property Ins.	\$21,101	\$24,670	\$25,107	\$25,000
Casualty Insurance	\$1,994	\$0	\$2,000	\$2,000
Telephone	\$5,000	\$3,388	\$5,000	\$5,000
Travel	\$100	\$135	\$250	\$250
Supplies	\$27,000	\$22,577	\$27,000	\$25,000
Electricity	\$60,000	\$60,479	\$60,000	\$61,000
Propane	\$2,500	\$45,750	\$55,000	\$67,000
Heating Oil	\$55,000	\$0	\$0	\$0

Non-Instructional Equip.	\$10,000	\$0	\$10,000	\$0
Dues/Fees	\$150	\$0	\$150	\$150
TOTAL 2600 OPERATION & MAINTENANCE	\$436,236	\$372,292	\$456,995	\$480,581
2620 BUILDING UPKEEP				
Purchased Property Services	\$10,000	\$12,734	\$10,000	\$15,000
Contracted Service	\$17,000	\$5,919	\$15,000	\$25,000
Contract Services-Grant Funded	\$0	\$18,501	\$0	\$0
Supplies	\$0	\$4,503	\$5,000	\$5,000
TOTAL 2620 BUILDING UPKEEP	\$27,000	\$41,656	\$30,000	\$45,000
2630 GROUNDS UPKEEP				
Snow Removal	\$20,000	\$9,500	\$20,000	\$20,000
Repairs	\$10,000	\$2,216	\$10,000	\$10,000
Lawn and Ground Service	\$0	\$1,450	\$1,500	\$1,500
Supplies	\$500	\$1,062	\$1,500	\$1,500
Supplies-Grant Funded	\$0	\$2,207	\$0	\$0
TOTAL 2630 GROUNDS UPKEEP	\$30,500	\$16,436	\$33,000	\$33,000
2640 EQUIPMENT UPKEEP				
Contract Services	\$8,500	\$17,215	\$10,000	\$11,000
Repairs	\$2,500	\$7,894	\$2,500	\$2,500
Equipment Lease	\$900	\$1,299	\$900	\$900
Supplies	\$300	\$174	\$300	\$300
Equipment	\$8,500	\$0	\$8,500	\$8,500
TOTAL 2640 EQUIPMENT UPKEEP	\$20,700	\$26,581	\$22,200	\$23,200
2670 CROSSING GUARD				
Wages	\$2,356	\$2,141	\$2,356	\$2,819
FICA	\$180	\$140	\$180	\$216
Life Insurance	\$0	\$0	\$0	\$0
Municipal Retirement	\$133	\$145	\$147	\$190
Workers Comp	\$0	\$18	\$18	\$22
Unemployment	\$0	\$1	\$3	\$10
Long Term Disability	\$0	\$7	\$8	\$10
Supplies	\$0	\$39	\$0	\$0
TOTAL 2670 CROSSING GUARD	\$2,669	\$2,491	\$2,712	\$3,267
2711 TRANSPORTATION				
Purchased Services - SU	\$56,650	\$74,502	\$65,005	\$105,550
TOTAL 2711 TRANSPORTATION	\$56,650	\$74,502	\$65,005	\$105,550
2740 VEHICLE EXPENSES				
Supplies	\$0	\$45	\$0	\$0
TOTAL 2740 VEHICLE EXPENSES	\$0	\$45	\$0	\$0
5000 DEBT SERVICES				
Long Term Debt - interest	\$1,098	\$1,470	\$1,098	\$1,100
Long Term Debt - principal	\$14,000	\$13,629	\$14,000	\$14,000
TOTAL 5000 DEBT SERVICES	\$15,098	\$15,098	\$15,098	\$15,100
1200 SPECIAL PROGRAMS				
SpEd Summer Services	\$0	\$50	\$0	\$0
Salary - Para	\$380,170	\$330,646	\$394,934	\$387,804
Salary - Bus Monitor	\$0	\$3,901	\$6,000	\$6,000
Substitutes Pay	\$8,500	\$5,035	\$8,500	\$8,500

Health Ins	\$85,058	\$113,618	\$84,819	\$164,275
HRA	\$27,600	\$28,566	\$37,000	\$41,600
FICA	\$29,083	\$25,210	\$30,863	\$30,126
FICA	\$0	\$285	\$459	\$459
Life Insurance	\$575	\$464	\$612	\$600
Municipal Retirement	\$21,385	\$20,577	\$24,683	\$26,177
Municipal Retirement	\$0	\$231	\$375	\$405
Workers Comp	\$2,775	\$3,388	\$3,194	\$3,178
Unemployment	\$378	\$271	\$280	\$2,048
Tuition	\$1,000	\$790	\$1,000	\$1,000
Dental Ins	\$3,310	\$4,156	\$4,608	\$5,563
Dental Ins	\$0	\$67	\$0	\$0
Long Term Disability	\$1,179	\$1,016	\$1,343	\$1,339
Long Term Disability	\$0	\$9	\$20	\$0
Special Services Assessment	\$658,188	\$658,188	\$612,237	\$491,190
TOTAL 1200 SPECIAL PROGRAMS	\$1,219,201	\$1,196,469	\$1,210,927	\$1,170,263
1212 SPECIAL PROGRAMS EEE				
Early Childhood Assessment	\$86,194	\$86,194	\$87,351	\$74,922
TOTAL 1212 SPECIAL PROGRAMS EEE	\$86,194	\$86,194	\$87,351	\$74,922
2150 SPEECH/AUDIOLOGY SERVICES				
Salary - Para	\$52,958	\$53,842	\$56,902	\$65,013
Substitutes Pay	\$250	\$0	\$250	\$0
Health Ins	\$7,415	\$14,233	\$15,311	\$16,627
HRA	\$2,300	\$4,603	\$4,400	\$4,600
FICA	\$4,070	\$4,223	\$4,353	\$4,973
Life Insurance	\$78	\$40	\$63	\$60
Municipal Retirement	\$2,979	\$3,427	\$3,556	\$4,388
Workers Comp	\$387	\$391	\$444	\$514
Unemployment	\$53	\$28	\$24	\$205
Dental Ins	\$0	\$430	\$384	\$1,044
Long Term Disability	\$164	\$123	\$193	\$221
TOTAL 2150 SPEECH/AUDIOLOGY SERVICES	\$70,654	\$81,340	\$85,880	\$97,646
1400 ENCORE PROGRAM				
Services Purchased from SU	\$26,000	\$26,000	\$26,000	\$26,000
TOTAL 1400 ENCORE PROGRAM	\$26,000	\$26,000	\$26,000	\$26,000
TOTAL GENERAL EXPENDITURES	\$6,182,413	\$6,178,579	\$6,535,125	\$6,623,045
COVID EXPENDITURES				
Corona Relief Fund Expenses	\$0	\$119,803	\$0	\$0
ESSER I Fund Expenses	\$0	\$17,833	\$0	\$0
ESSER II Fund Expenses	\$0	\$0	\$0	\$0
ESSER III Fund Expenses	\$0	\$0	\$0	\$450,000
TOTAL COVID EXPENDITURES	\$0	\$137,636	\$0	\$450,000
GRAND TOTAL EXPENDITURES	\$6,182,413	\$6,316,215	\$6,535,125	\$7,073,045
NET BALANCE	\$0	(\$36,153)	\$0	(\$0)

The Newport City School District's FY2023 departmental budget is up 1.35%, the overall budget is up 8.23%. The difference is due to the amount of Federal Elementary and Secondary School Emergency Relief (ESSER) funds that the Newport City School District has estimated to receive and expend, during the FY2023 budget period.

North Country Supervisory Union 2021 Annual Report



Superintendent's Letter

Schools within NCSU, like schools across Vermont and the country, have navigated uncharted waters over the past two years in responding to the public health crisis of the COVID-19 pandemic. In June of 2021, Governor Scott's emergency order was lifted and we were anticipating a return to normalcy with the start of the 2021-22 school year. Unfortunately, the quick spread of the Delta variant this summer and fall resulted in schools and families experiencing more disruptions to learning than experienced the year before.

By January, the Omicron variant increased the rate of transmission resulting in a high number of staff and students becoming infected. We experienced a high number of absences, classrooms going remote and, on occasion, whole schools going remote. Our schools responded as best they could to mitigate transmission of the virus and to implement the ever-shifting protocols from the Agency of Education. All along, we have strived to maintain in-person learning while minimizing the risk of transmission. We appreciate the perseverance of our staff, students, and parents throughout the past year.

We all realize that our COVID context has dominated our attention at schools. Despite our disruptions and competing attention, we have remarkably still advanced important initiatives at the supervisory union and school levels. The NCSU Design for Learning remains an essential framework guiding our direction and our Work and Learning Plan. However, we have demonstrated our resilience and resolve in moving forward with several key areas:

Equity

All NCSU schools passed the model equity policy by early fall. Our NCSU Policy Committee is now using an "equity checklist" in our review of school board policies. In addition, we continue to focus through an equity lens in how we look at budgets and access to resources. We continually look at how we address equity, inclusion, and culturally responsive practices across all learning opportunities. We recognize that we have much work to do to better communicate with parents on how we approach these important areas and address issues of racism and inequity in our curriculum that is age-appropriate and respectful of a wide range of backgrounds and beliefs.

Social-Emotional Learning and Supports

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 support through our SU Social-Emotional/Behavior Team and three schools now have SEL coaches in-house. We have also been working with schools to utilize a comprehensive survey to solicit feedback from students on their perceptions, what things are working well in schools and what they need to be better supported.

Literacy

We are implementing a new K-5 literacy curriculum across the supervisory union. This collaborative initiative will increase our alignment and further best practices around a balanced literacy approach. We are fortunate to have two additional Literacy Coaches and over \$300,000 in

reading materials and resources from federal ESSER funds to support each elementary school in this initiative.

Universal Design for Learning (UDL) & Multi-Tiered System of Supports (MTSS)

We continue to implement best practices around universal design for learning. Teachers have participated in professional development across the SU. In addition, all schools are working toward further implementation of a Multi-tiered System of Supports that looks to identify students' academic and social-emotional needs earlier and provide targeted interventions in addition to preventative supports and practices.

We considered revising both the Design for Learning and Work and Learning Plan this year, however, given the impact and increased attention to COVID response in schools, the Leadership Team concluded that it would be best to defer this work to another year. We will establish a process for reviewing and revising the Design for Learning and subsequent Work and Learning Plan for, hopefully, the 2022-23 school year.

I greatly appreciate the continued commitment of school board members, administrators, faculty, staff, students and parents in the development of Character, Competence, Creativity and Community. We accomplish much through our collective purpose and shared resources. I am confident that NCSU will continue to provide excellent educational opportunities for every student.

Sincerely,

John A. Castle
NCSU Superintendent of Schools



NORTH COUNTRY SUPERVISORY UNION

...committed to the development of Character, Competence, Creativity and Community

LEARNING BELIEFS

Learning takes place in a culture that fosters...

Growth Mindset ♦ Curiosity ♦ Perseverance ♦ Relevance
Mutual Respect ♦ Feedback & Reflection ♦ Instructional Access
Equity ♦ Diversity ♦ Personal Responsibility ♦ Shared Leadership
Individual & Collective Accomplishments ♦ Community Partnerships

LEARNING OPPORTUNITIES

Learners participate in experiences that/to...

Support Personal Pathways ♦ Include Problem-Based Projects
Are Academically Rigorous ♦ Make Inter-Disciplinary Connections
Contain Experiential Discovery ♦ Utilize Transferable Skills
Encourage Student Voice ♦ Incorporate Technology
Involve Physical Activity ♦ Create & Perform ♦ Engage the Community
Occur In the Natural World ♦ Happen Anywhere & Any Time

LEARNING OUTCOMES

Learners succeed by becoming...

Caring, Kind & Grateful ♦ Confident & Self-Directed ♦ Honest & Fair
Independent Thinkers ♦ Innovative Problem Solvers
Academically Accomplished ♦ Effective Communicators & Collaborators
Technologically Skilled ♦ Globally Aware ♦
Contributing Citizens ♦ Respectful of Our Environment
Physically, Emotionally & Socially Healthy
Appreciative Of & Skilled In the Visual & Performing Arts



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

FY2023 BOARD APPROVED ASSESSMENT BUDGET

	FY2022 Board Approved Budget	FY2023 Board Approved Budget
Account Number / Description	7/1/2021-6/30/2022	7/1/2022-6/30/2023
ASSESSMENT REVENUE		
INTEREST		
INTEREST INCOME-CASH ACCOUNT	(\$18,000)	(\$15,000)
INTEREST INCOME-MONEY MARKET	(\$600)	(\$500)
INTEREST REVENUE	(\$18,600)	(\$15,500)
ASSESSMENTS	(\$1,571,531)	(\$1,646,936)
TOTAL 1931 TOWN ASSESSMENT	(\$1,571,531)	(\$1,646,936)
1990 MISC OTHER LOCAL REVENUE		
FUND BALANCE AS REVENUE	(\$73,000)	(\$65,000)
INDIRECT COSTS REVENUE	(\$65,200)	(\$75,000)
TOTAL 1990 MISC OTHER LOCAL REVENUE	(\$138,200)	(\$140,000)
TOTAL ASSESSMENT REVENUE	(\$1,728,331)	(\$1,802,436)
ASSESSMENT EXPENDITURES		
1100 MIDDLE LEVEL ATHLETICS		
SALARY MIDDLE LEVEL ATHLETICS	\$4,000	\$4,000
FICA	\$306	\$306
W COMP	\$26	\$30
PURCHASED SERVICE	\$1,000	\$1,000
SUPPLIES	\$1,000	\$1,000
TOTAL 1100 MIDDLE LEVEL ATHLETICS	\$6,332	\$6,336
2111 SCHOOL NURSE LEADER		
SALARY SCHOOL NURSE LEADER	\$8,034	\$0
BCBS SCHOOL NURSE LEADER	\$770	\$0
HRA SCHOOL NURSE LEADER	\$0	\$0
FICA SCHOOL NURSE LEADER	\$615	\$0
LIFE INS SCHOOL NURSE LEADER	\$8	\$0
W COMP SCHOOL NURSE LEADER	\$35	\$0
UNEMPLOYMENT	\$12	\$0
DENTAL SCHOOL NURSE LEADER	\$40	\$0
LONG TERM DISABILTY SCHOOL NURSE LEADER	\$25	\$0
PURCHASED SERVICE	\$400	\$0
TRAVEL SCHOOL NURSE LEADER	\$600	\$0
SUPPLIES SCHOOL NURSE LEADER	\$350	\$0
TOTAL 2111 SCHOOL NURSE LEADER	\$10,889	\$0
2210 Improvement of Instruction Services		
SP PROJECTS P SERV	\$6,000	\$6,000
SP PROJECTS SUPPLIES	\$1,000	\$1,000
SPEC.PROJ.-FOOD	\$3,500	\$3,500
TOTAL 2210 Improvement of Instruction Services	\$10,500	\$10,500

	FY2022 Board Approved Budget	FY2023 Board Approved Budget
Account Number / Description	7/1/2021-6/30/2022	7/1/2022-6/30/2023
2212 CURRICULUM DEVELOPMENT		
DIRECTOR OF CURRICULUM SALARY	\$45,312	\$48,189
WAGES CURRICULUM ADMIN ASST	\$18,605	\$20,153
BCBS	\$16,696	\$17,564
HRA	\$6,300	\$6,300
FICA	\$4,900	\$5,228
LIFE INSURANCE	\$78	\$100
MUN. RETIREMENT	\$1,175	\$1,260
WORKERS COMP	\$450	\$533
UNEMPLOYMENT	\$100	\$50
TUITION	\$770	\$770
DENTAL	\$378	\$724
LTD	\$200	\$232
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	\$100,059	\$106,198
2230 TECHNOLOGY		
DIRECTOR OF TECHNOLOGY	\$90,000	\$92,700
NETWORK/TECH SUPPORT WAGES	\$120,172	\$126,182
BCBS	\$44,770	\$47,098
HRA	\$8,400	\$8,400
FICA	\$16,078	\$16,744
LIFE INSURANCE	\$300	\$300
MUNICIPAL RETIREMENT	\$9,957	\$15,302
WORKERS COMP	\$550	\$1,707
UNEMPLOYMENT	\$100	\$100
TUITION	\$1,800	\$1,800
DENTAL	\$1,000	\$1,700
LTD	\$500	\$744
PURCHASED SERVICE	\$183,500	\$183,500
TRAVEL	\$2,000	\$2,000
ROOMS & MEALS	\$400	\$400
SUPPLIES	\$2,000	\$2,000
SOFTWARE	\$3,500	\$3,500
EQUIPMENT	\$5,500	\$5,500
DUES & FEES	\$1,000	\$1,000
TOTAL 2230 TECHNOLOGY	\$491,527	\$510,677
2300 Support Services - General Admin		
SUP'T SALARY	\$128,180	\$134,667
SECRETARY WAGES (2)	\$82,964	\$93,541
BCBS	\$46,200	\$61,994
HRA	\$8,200	\$12,500
FICA	\$16,153	\$17,458

	FY2022 Board Approved Budget	FY2023 Board Approved Budget
Account Number / Description	7/1/2021-6/30/2022	7/1/2022-6/30/2023
LIFE INSURANCE	\$226	\$250
MUNICIPAL RETIREMENT	\$4,810	\$5,846
WORK COMP	\$1,600	\$1,780
UNEMPLOYMENT	\$500	\$75
DENTAL	\$1,200	\$2,210
LTD	\$646	\$776
AUDIT NCSU	\$10,200	\$10,200
LODGING & MEALS	\$1,500	\$1,500
TRAVEL	\$3,000	\$3,000
VSA DUES	\$5,000	\$5,000
PROF DEVELOPMENT-SECRETARY	\$200	\$200
PROF DEVELOPMENT	\$1,600	\$1,600
TOTAL 2300 Support Services - General Admin	\$312,179	\$352,597
2320 MISC ADMIN COSTS		
LEGAL MISC TOWNS	\$1,000	\$1,000
MAINTANCE CONTRACT ADS	\$11,000	\$11,000
STORAGE PURCHASE SERVICE	\$210	\$1,000
LEGAL SERVICES	\$3,000	\$3,000
STIPEND TREASURER'S	\$1,050	\$1,050
PURCHASE SERVICE	\$7,600	\$7,600
EQUIP MAINT	\$1,500	\$1,500
PHONE EQUIP MAINT	\$2,500	\$2,500
MACHINE LEASES & RENTALS	\$8,200	\$8,200
CONSOLIDATED INSURANCE	\$16,000	\$16,000
TELEPHONE	\$6,000	\$6,500
POSTAGE	\$12,000	\$12,000
INTERNET	\$1,000	\$1,100
MISC TOWNS ADVERTISING	\$750	\$750
ADVERTISING	\$5,000	\$5,000
MISC FOOD MEETINGS	\$8,000	\$8,000
MISC TOWN INVOICES	\$500	\$500
OFFICE SUPPLIES	\$10,000	\$10,000
BOOKS	\$500	\$500
EQUIPMENT	\$1,000	\$0
FURNITURE	\$2,500	\$2,500
MISCELLANEOUS DUES/FEES	\$3,000	\$3,000
TOTAL 2320 MISC ADMIN COSTS	\$102,310	\$102,700
2323 PERSONNEL		
PERSONNEL WAGES	\$93,942	\$109,746
PERSONNEL BCBS	\$14,992	\$16,048
PERSONNEL HRA	\$4,200	\$4,200
PERSONNEL FICA	\$7,186	\$8,396
PERSONNEL LIFE INS	\$52	\$58
PERSONNEL RETIREMENT	\$5,637	\$6,859
PERSONNEL WORKERS COMP	\$650	\$856
PERSONNEL UNEMPLOYMENT	\$100	\$50

	FY2022 Board Approved Budget	FY2023 Board Approved Budget
Account Number / Description	7/1/2021-6/30/2022	7/1/2022-6/30/2023
PERSONNEL TUITION	\$3,450	\$5,760
PERSONNEL DENTAL	\$762	\$342
PERSONNEL LTD	\$280	\$373
PURCHASED SERVICE PERSONNEL	\$500	\$500
PERSONNEL TRAVEL	\$100	\$100
PERSONNEL CONF/DUES	\$550	\$550
TOTAL 2323 PERSONNEL	\$132,401	\$153,838
2520 BUSINESS OFFICE		
SALARY DIRECTOR BUSINESS	\$80,533	\$70,403
WAGES FINANCE ASSISTANTS	\$82,420	\$86,541
WAGES BUSINESS ADM ASST	\$30,668	\$34,285
WAGES COURIER	\$2,000	\$2,000
SALARY STAFF ACCOUNTANT	\$48,266	\$38,040
BCBS BUSINESS OFFICE	\$81,675	\$85,922
HRA	\$12,000	\$15,000
FICA BUSINESS OFFICE	\$18,659	\$17,692
LIFE INS BUSINESS OFFICE	\$225	\$225
RETIREMENT BUSINESS OFFICE	\$16,000	\$15,561
WORKERS COMP BUSINESS OFFICE	\$1,500	\$1,804
UNEMPLOYMENT BUSINESS OFFICE	\$400	\$200
TUITION BUSINESS OFFICE	\$2,000	\$2,000
DENTAL BUSINESS OFFICE	\$1,600	\$2,425
LTD DIRECTOR BUSINESS	\$750	\$786
PURCHASE SERVICE BUSINESS OFFICE	\$10,000	\$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	\$395,996	\$380,184
2600 OPERATION & MAINT. OF PLANT		
WAGES CUSTODIAN	\$2,818	\$8,586
OPERATION AND MAINT PURCHASE SERV	\$3,500	\$3,500
CUSTODIAN-P.SERV	\$14,200	\$16,500
RUBBISH REMOVAL	\$1,800	\$2,000
STORAGE RENTAL SPACE	\$1,020	\$1,020
CUSTODIAL SUPPLIES	\$2,800	\$2,800
TOTAL 2600 OPERATION & MAINT. OF PLANT	\$26,138	\$34,406
2640 OPERATION & MAINT. OF PLANT		
RENT	\$140,000	\$145,000
TOTAL 2640 OPERATION & MAINT. OF PLANT	\$140,000	\$145,000
TOTAL EXPENDITURES	\$1,728,331	\$1,802,436

[illegible]

Household Hazardous Waste



2022 Collection Days



Saturday June 4

Saturday October 29

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, Gallon or less of Old Gasoline, 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