



# City of Newport Vermont



## *2016 Annual Report*

A review of fiscal year 2015-2016 including the proposed budgets, appropriations and articles to be voted on at the City Meeting March 7, 2017



# **Annual City & School Report**



CITY OF  
NEWPORT, VERMONT

FOR THE YEAR ENDING  
DECEMBER 31, 2016

Printed by MEMPHREMAGOG PRESS, INC., Newport, Vermont



## **“Deaths”**

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



**Edwin G. Newton**

May 17, 1949 - June 16, 2016  
Newport City Fire Department 1972 - 2016



**Helena Hicks**

February 23, 1923 - December 14, 2016  
City Service Officer 1999 – 2014



**John H. Vining**

December 22, 1941 - August 6, 2016  
Newport Police Department 1973 - 2005

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**WARNING**  
**City of Newport, Vermont**  
**99<sup>th</sup> Annual Meeting**  
**March 7, 2017**

The legal voters of the City of Newport, Vermont, in the County of Orleans, State of Vermont, are hereby notified and warned to meet at the Municipal Building in said City of Newport, Vermont on Tuesday, March 7, 2017 at 8:00 AM in the forenoon to act on the following business.

**ARTICLE 1**

To elect by Australian Ballot System in accordance with provisions of the Charter of the City of Newport, Vermont, as amended, and Title 17 VSA, Chapter 55, Sec. 2630, the following officers: A Mayor for two years ensuing, two Aldermen for two years ensuing, one Trustee to Newport City School District for three years ensuing, two Trustees to Newport City School District for one year ensuing, one Trustee to Union High School District #22 for three years ensuing, a Constable for one year ensuing and three Grand Jurors for three years ensuing.

**ARTICLE 2**

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

**ARTICLE 3**

Shall the voters of the City of Newport approve a budget of three million eight hundred three thousand four hundred twenty-five dollars (\$3,803,425) for the general operation and to cover the 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

Trustees to expend Five million three hundred eighty-eight thousand nine hundred one dollars (\$5,388,901), which is the amount the School Board has determined to be necessary for the ensuing year?

It is estimated that this proposed budget, if approved, will result in education spending of fourteen thousand forty-one dollars (\$14,041) per equalized pupil. This projected spending per equalized pupil is 4.63% higher than spending for the current year.

**ARTICLE 5**

Shall the City of Newport appropriate the sum of one hundred one thousand dollars (\$101,000) 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 6**

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 7**

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

**ARTICLE 8**

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 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 seventeen thousand five hundred dollars (\$17,500) to Orleans Essex Visiting Nurses Association and Hospice, Inc. for the services of Skilled Nursing, Physical Therapy, Speech Therapy, Occupational Therapy, Medical Social Work. Licensed Nurses Aid, Homemaker-Personal Care Attendant, Hospice, 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 11**

Shall the City of Newport Appropriate the sum of eight thousand five hundred dollars (\$8,500) to Umbrella Inc. for helping women-in-transition achieve economic self-sufficiency by introducing women to culinary arts while providing fresh, local food to area seniors and disabled adults through Meals on Wheels deliveries, and to serve victims of domestic violence and their children, to ensure families have access to affordable, high quality child care, and direct the City to assess a tax sufficient to pay the same?

**ARTICLE 12**

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 13**

Shall the City of Newport appropriate the sum of one thousand two hundred fifty dollars (\$1,250) to the Orleans County Historical Society to assist in maintaining the Old Stone House and its educational programs, and direct the City to assess a tax sufficient to pay the same?

**ARTICLE 14**

Shall the City of Newport appropriate the sum of three thousand dollars (\$3,000) for the support of Northeast Kingdom Learning Services, Inc. (NEKLS) to provide services to 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 dollars (\$1,000) to Orleans County Court Diversion, a community service program to assist in maintaining existing services due to the increase in juvenile and adult offenders and the victims of their crimes, and direct the City to assess a tax sufficient to pay the same?

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

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

**ARTICLE 16**

To act on any other business that may legally come before the 99<sup>TH</sup> Annual Meeting of the City of Newport, Vermont.

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

The Newport Municipal Building is handicapped accessible

# City Government

## Mayor:

Honorable Paul L. Monette.....2017

## Board of Aldermen:

Neil Morrissette, Council President .....2018  
John A. Wilson.....2018  
Jacques Roberge .....2017  
Steve Vincent.....2017

## City Manager's Office:

Laura Dolgin, City Manager  
Laurel Wilson, Executive Secretary

## City Clerk & Treasurer's Office:

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

## Public Works Department:

Tom Bernier, Director of Public Works

## Police Department:

Seth DiSanto, Chief of Police

## Tax Assessor - Zoning Administrator:

Spencer Potter, Assessor  
Charles Elliott, Zoning Administrator

## Fire Department:

James Leclair, Chief  
Philip Laramie, 1<sup>st</sup> Assistant Chief  
Donald (Pedro) Grondin, 2<sup>nd</sup> Assistant Chief

## Recreation & Parks Department:

Andrew Cappello, Director  
Douglas McKenny Jr., Assistant Director  
Jessica Booth, Assistant Director

## City Attorney:

Stitzel, Page & Fletcher, P.C.

## Cemetery Commission:

Frank Ormsbee    John Ward, Sr    Denis Chenette

## Recreation Committee:

Marin Gardyne    Aaron Carr    Jennifer Smith  
Heidi Santaw    Aaron Larsen    Suzanna Zeliff  
Rene Hamel-Boudreault

## Justices of the Peace:

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

## Planning Commission:

Charles Elliott, Chair.....2019  
Woodman Page.....2018  
Clark Curtis.....2018  
Jennifer Black.....2017  
Daniel Ross .....2017

## Harbor Master:

Norbert Blais.....2017

## Harbor Commission:

David Myers, Chair.....2017  
James Johnson .....2017  
Archie Lewis .....2018  
Norbert Blais.....2018  
Ronald Chaffee .....2018

## Development Review Board:

John Harlamert, Chair .....2018  
Agathe Coburn .....2017  
Harriet Hall.....2017  
Daniel Ross .....2018  
Denise Bowen .....2018  
Patricia Vinson, Alternate .....2017  
Jay Gonyaw, Alternate .....2018

## Trustees to the Union High School District 22:

Richard Cartee .....2019  
Marguerite Griffith.....2018

## Trustees to the Newport City School District:

Kathleen Nolan, Appointed.....2017  
Wendy McGillivray, Appointed .....2017  
Christopher Royer .....2019  
Vikki Lantagne .....2019  
Mary Ellen Prairie .....2017

## Special Offices & Appointments:

Laura Dolgin., Delinquent Tax Collector  
Helena Hicks, Town Service Officer  
Royce Lancaster, Animal Control Officer  
James Leclair, Health Officer  
Robert Gosselin, Tree Warden  
Richard Baraw, Weigher of Coal  
Richard Baraw, Inspector of Wood & Shingles  
Paul L. Monette, Representative to NVDA Board  
Laura Dolgin., Representative to NVDA Board  
Paul L. Monette, Representatives to EDC Board  
Denis Chenette, Fence Viewer  
Donald Hendrich, Fence Viewer  
Richard Baraw, Fence Viewer  
Charles Elliott, Building Safety Officer

## Former City Officials

### Former Mayors

Hon. Curtis S. Emery .....	1918-1919	Hon. J. W. Natole .....	1955-1960
Hon. James T. Gardner .....	1919-1921	Hon. F. P. Davis .....	1960-1962
Hon. Ernest W. Savage .....	1921-1922	Hon. E. W. Logan .....	1962-1965
Hon. William C. Lindsay.....	1922-1925	Hon. M. H. Carter .....	1965-1967
Hon. Tom C. Camp.....	1925-1926	Hon. K. M. Frawley.....	1967-1968
Hon. Tom C. Camp... March 2, 1926 – April 18, 1926		Hon. Paul Bouffard .....	1968-1969
Hon. J. E. McCarten .....	1926-1931	Hon. C. G. Schurman, Jr., M.D. ....	1969-1971
Hon. F. D. Burns .....	1931-1932	Hon. F. H. Spates .....	1971-1974
Hon. R.W.H. Davis.....	1932-1933	Hon. Augustus Parsons.....	1974-1976
Hon. H.W. Fairbrother.....	1933-1934	Hon. William V. Caputo .....	1976-1980
Hon. John M. Bradley .....	1934-1938	Hon. Kenneth W. Magoon.....	1980-1982
Hon. Winston L. Prouty.....	1938-1941	Hon. Betty-Jane Durkee .....	1982-1985
Hon. O. S. Searles.....	1941-1945	Hon. Michael Bresette .....	1985-1987
Hon. R. E. Blake .....	1945-1947	Hon. Charles Pronto.....	1987-1991
Hon. L. H. 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	F. B. Crawford .....	1934-1941
W. R. Prouty .....	1918-1919	A. W. Akin.....	1935-1941
Harry A. Black.....	1918-1920	O. S. Searles .....	1939-1941
Ernest W. Savage.....	1918-1921	D. J. Branon.....	1940-1942
B. W. Longeway.....	1919-1920	F. E. Bailey .....	1941-May 6, 1942
J. A. Aubin.....	1919-1921	R. E. Blake.....	1943-1949
W. W. True.....	1919-1921	E. F. Humphrey .....	1942-1946
H. W. Bernard .....	1920-1921	L. H. McIver .....	May 6, 1942-1947
D. N. Dwinell.....	1921-1922	P. J. Moore .....	1941-Oct. 11, 1947
B. W. Wilcox.....	1921-Nov. 6, 1922	G. W. McKenny .....	1945-1949
J. B. Bly.....	Nov. 1922-March, 1923	S. W. Keith.....	1946-1950
J.E. Leberman .....	1923-1927	A. G. Roe.....	Nov. 10, 1947-June 10, 1950
Elmer A. Slack .....	1925-1927	P. R. Rexford.....	1949-1951
J. C. Oakley .....	1921-1923	R. C. Hunt.....	1950-1952
John A. Prouty .....	1922-1924	H. U. Tollerton .....	1952-July 6, 1953
Frank H. Sabourin.....	1923-1925	F. L. Jenne.....	1951-1953
James E. McCarten .....	1922-April 18, 1926	E. A. Scott.....	July 10, 1950-1954
George R. Root.....	1924-1928	G. W. Shufelt .....	1949-1955
Richard Hurst.....	April 1926-1928	J. W. Natole .....	1953-1955
F. D. Burns.....	1927-1929	Edwin Gage .....	1952-1956
J. M. Bradley.....	1926-1930	F. P. Davis .....	1954-1960
G. G. Flint.....	1927-1931	C. D. Rublee .....	1956-1960, 1965-1966
A. B. Cobleigh.....	1931-1935	H. A. Reed .....	1955-1961, 1962-1965
P. W. Lawson.....	1929-1935	E. W. Logan.....	1955-1965
Hugh W. Fairbrother .....	1932	M. H. Carter .....	1960-1965
A. J. Beebe .....	1932-1934	R. E. Stearns, Jr. ....	1960-1965
Winston Prouty .....	1933-1937, 1941-1943	C. D. Carpenter .....	1961-1965
R. C. Sisco.....	1934	K. W. Frawley .....	1965-1967
Dr. E. H. Mills.....	1935-1937	Charles H. Willard.....	1965-1969
Dr. C. G. Schurman .....	1937-1939	Paul A. Bouffard .....	1966-1968
H. C. F. Hoag.....	1938-1940	Benjamin S. Butterfield .....	1966-1970

**Former Aldermen**

C. G. Schurman, Jr., M. D. .... 1967-1969  
Frank H. Spates ..... 1968-1971  
Howard K. Hoy ..... 1969-1973  
Charles D. Horvath ..... 1969-1971  
Edgar W. Kellaway ..... 1970-1974  
Augustus Parsons ..... 1971-1974  
Charles R. Blake ..... 1971-1977  
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  
Elwood F. Guyette ..... 1982-1986  
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

John Ward, Jr. .... 1987-1991  
Jacques Roberge ..... 1988-1994  
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. .... 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 ..... 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

**Former City Clerks & Treasurers**

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

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

## Message from the Mayor

To the residents of Newport City,

It has been my honor to serve this fine community for over twenty years. Throughout this time, the City has had its various challenges but none so glaring as what we face today with the empty Main St. Block. We were shocked and disappointed by the April announcement that the project failed. Fortunately, as time has progressed we realize opportunities do lay ahead and it is up to us as a community to band together and seize these opportunities. We have received a planning grant that allows us to hire a professional real estate developer as a consultant who will analyze the original development, assess if any parts of the original project are still viable, conduct a market study, and guide the city to understand and implement next steps. These planning grants are made possible by our Legislature, the Vt. Housing Conservation Board, and the Vt. Agency of Commerce and Community Development.

We've also engaged a consultant who, along with several other communities, will work to encourage our legislature to raise the cap on the number of allowed Tax Incremental Financing (TIF) Districts in Vermont. The City had a TIF for the Industrial Park and it worked. The TIF is a means to foster economic development without spending existing tax dollars, without raising tax rates and without establishing any new taxes. TIF uses new tax revenue derived from new development or redevelopment. This new "incremental" tax revenue is used for public improvements that make it more feasible for private investment to develop projects that otherwise would not occur or would occur in a less desirable manner.

We have a beautiful downtown with what remains and I encourage residents and visitors to explore our offerings with a renewed perspective. Our waterfront is a very special asset and as we rebuild, it is my

hope that we look to the lake as a major contributor to our local economy. Our City resources are vested in keeping our city looking its finest and keeping the waterfront accessible to all. We want these areas actively used and enjoyed.

It is my pledge to this community to continue to work towards a vibrant economy. With the continued collaborations of our state partners, private developers, and our regional economic development resources, I remain optimistic.

The city council worked with our department heads on the 2017-18 city budget. After much thoughtful discussion, the council voted to present a budget to the voters which I am asking you to support on Town Meeting Day. The budget is a workable budget that enables the city to tackle some large projects that have been on deck for years. These include replacing the Farrant St. Pumps Station, building the Lakemont Water Project, constructing a water town to serve the east side of the city, and extend the sewer line for St. Laurent St. These projects will take some time to complete but the groundwork has been laid to see these to fruition. Another large project is the implementation of the dispatch center in our police department. Equipment and installation grants were received from the Department of Public Safety and USDA. Now we are in the process of recruiting contracts with the county emergency service providers to provide safe, timely, and accurate dispatching for all. We are proud of our Police for taking on this important service at a time when questions remain about the future of dispatching services in general.

The Centennial Planning Committee is meeting monthly to generate a large and fun centennial celebration June 29 - July 4, 2018. There is room for more help on this wonderful and exciting event. Please keep your eye on our website for upcoming

meetings and please make an effort to join us in the many volunteering opportunities.

None of these efforts would be possible without a supportive council and dedicated staff. I thank of all of our hard-working city employees. Our dedicated employees ensure our streets remain passable, our water remains drinkable, our neighborhoods remain safe and comfortable, our recreational events and facilities are enjoyed by all, and that we can have confidence in the smooth administration of our daily operations.

## Message from the City Manager

It is an honor to present my second annual report to you, the citizens of Newport City, Vermont.

FY17-18 Budget:

The Council approved a budget of \$3,803,425.00 based on a grand list of \$315,000,000.00 which will require a tax rate of \$1.2074, or a .027 increase per \$100.00 of property assessment over last year's tax rate of \$1.1797. The budget and corresponding explanatory memos are posted on the City's website at [newportvermont.org](http://newportvermont.org).

The budget reflects changes in the tabulation of the Police Department income because grants are applied for but not necessarily guaranteed to be received. When grants are received, they must be expensed prior to drawing down the funds. Funds drawn down during the fiscal year will show in the year's end revenue 'actuals' category. Another change is that dispatch operations has been broken out of the operating expenses in anticipation of offering a county-wide dispatch center. The grants that supported the purchase and installation of the dispatch equipment came from USDA and the Department of Public Safety, for which we are grateful.

The Fire Department's budget focuses on fire fighting equipment and gear repair and replacement, something which has been

Lastly, I thank our community volunteers for paying attention and staying involved in the governance of this fine city. Many volunteers sit on committees or assist in large scale events that benefit the city. We celebrate our rich diversity and look forward to a strong vibrant future and most importantly, I encourage our residents to participate.

Very Truly Yours,



Mayor Paul Monette

unaffordable in past budgets. The Council understands that expenses formerly assumed by our local Fire Fighters Association need to be assumed by the City. Gear and Equipment replacement grants have been applied for and the Department continues to train its current volunteers and actively recruits new qualified volunteers.

The Recreation Department's budget emphasises programming, customer service, and facilities maintenance. Check their website frequently for updated schedules of events and programming:

<http://www.newportrecreation.org/>

The Public Works Department's budget demonstrates a focus on safe roads and winter maintenance, construction, and a scheduled fleet replacement. The Wastewater Treatment Plant supplies access to clean and safe drinking water and effective wastewater disposal. The council approved the installation of free residential water meters and the budget reflects increases to help cover those costs.

The Administration of the City which houses Planning and Zoning, Assessor, City Clerk and Treasurer, and the City Manager made no substantive changes other than bringing on a shared part time position who will perform grants administration for the Treasurer and City Manager.

#### Economic Development Initiatives:

The City was surprised when in April of 2016 the Governor announced 2 major city projects would cease due to allegations of fraud. The Main St. Development block sits encased in a cyclone fence that was kindly decorated by community volunteers as a way to show resilience in the face of disappointment. Since then, the Council has supported exploration of grants that will allow the city to hire a real estate developer consultant who will study the original plans, conduct a market study and make a recommendation about possible acquisition of the block. Many potential funding resources, NVDA which is our regional development association, Northern Communities Investment Corporation (NCIC), and our legislative representatives and senators have stepped forward to provide the city with much needed support and assistance. The City is curious if the model St. Albans engaged to transform their community will be appropriate for our situation. The anticipated funds from the Walmart development may be used as leverage to assist the City climb out of the current situation.

#### Appreciation:

My first full year as City Manager has been a tremendous and humble learning experience. Thank you to our citizens for your patience with me as I develop as City Manager and Delinquent Tax Collector. It is my intent to provide fair and equitable service and to make sound recommendations to our Council.

Many dedicated individuals deliver local government services to Newport City residents 24 hours per day, every day. They all deserve our collective appreciation and recognition. The City is proud of our employees who often work under stressful and sometimes dangerous conditions so that residents may have confidence in our responsive and proactive police force, quick and effective fire department, clean drinkable water, effective wastewater disposal, safe and clear roads, and park facilities and events programming so that all may

participate and in which we can be proud. Our administrative offices comprise capable zoning and planning commissioners and our clerk/treasurer office provide proper administration of citizen's needs. Customer service is important to all of us even in difficult situations. All of Newport City's staff are hardworking, dedicated and incredibly capable individuals.

We have many hardworking volunteers on our boards, commissions, and committees who dedicate many hours in order to contribute to this community and serve their fellow residents. They sometimes face controversy, tough decisions, pressure and public criticism yet continue to offer their time. They deserve our gratitude for their willingness to serve in these rolls even when the going gets tough. Our democratic form of government relies on citizen participation and I encourage more citizens to get involved, volunteer, run for office, and apply for appointments.

Thank you to the Mayor and the City Council members for the immense amount of time they commit to this community. Most people have no idea of the amount of time council members devote to an often thankless and stressful job.

Lastly, I want to acknowledge the people who work in the City Clerk and Treasurer's office; Jim, Stacey, Rosemary, and Becky, and our strong team of Department Heads, Tom, Seth, Jamie, and Andy, along with their respective staff, who work tirelessly for the City's interests. Newport City is fortunate to have these individual's expertise, talent and dedication to keep our operations among some of the best in the state and staying in line with the high expectations of our citizens. These dedicated and thoughtful individuals comprise the linchpin of our successes and I thank each and every one of them.

Respectfully submitted,

Laura Dolgin, City Manager

**CITY OF NEWPORT  
BUDGET REPORT  
(Council Approved January 4 2017)**

DEPARTMENT	2014-2015 ACTUALS	2015-2016 BUDGET	2015-2016 ACTUALS	2016-2017 BUDGET	2017-2018 PROPOSED
<b>CITY PROPERTY TAX</b>	<b>3,023,307.00</b>	<b>3,079,195.00</b>	<b>3,157,047.56</b>	<b>3,112,215.24</b>	<b>3,803,425.09</b>
<b>PAYMENT IN LIEU OF TAXES</b>	<b>392,714.00</b>	<b>427,875.00</b>	<b>427,875.00</b>	<b>428,875.00</b>	<b>428,875.00</b>
GENERAL GOV. INCOME	221,454.00	264,885.00	215,327.68	283,200.00	266,450.00
GENERAL GOV. EXPENSE	470,613.11	451,504.00	451,506.00	480,995.00	561,694.91
<b>NET GEN. GOVERNMENT</b>	<b>(249,159.11)</b>	<b>(186,619.00)</b>	<b>(236,178.32)</b>	<b>(197,795.00)</b>	<b>(295,244.91)</b>
POLICE DEPT. INCOME	333,755.68	235,641.00	397,399.56	278,086.00	29,450.00
POLICE DEPT. EXPENSE	1,150,593.39	1,109,739.00	1,221,185.04	1,194,946.00	1,174,387.00
<b>NET POLICE</b>	<b>(816,837.71)</b>	<b>(874,098.00)</b>	<b>(823,785.48)</b>	<b>(916,860.00)</b>	<b>(1,144,937.00)</b>
FIRE DEPT. INCOME	416,994.60	62,500.00	44,254.18	46,500.00	46,500.00
FIRE DEPT. EXPENSE	128,904.18	132,472.00	148,012.74	194,153.00	205,536.00
<b>NET FIRE</b>	<b>288,090.42</b>	<b>(69,972.00)</b>	<b>(103,758.56)</b>	<b>(147,653.00)</b>	<b>(159,036.00)</b>
PUBLIC WORKS INCOME	164,622.25	141,261.00	556,516.03	148,861.00	138,500.00
PUBLIC WORKS EXPENSE	956,713.03	929,161.00	832,675.96	947,793.00	955,776.64
<b>NET PUBLIC WORKS</b>	<b>(792,090.78)</b>	<b>(787,900.00)</b>	<b>(276,159.93)</b>	<b>(798,932.00)</b>	<b>(817,276.64)</b>
RECREATION INCOME	223,167.65	317,900.00	348,394.56	315,825.00	337,050.00
RECREATION EXPENSE	486,723.71	451,212.00	526,903.39	500,947.00	476,705.00
<b>NET RECREATION</b>	<b>(263,556.06)</b>	<b>(133,312.00)</b>	<b>(178,508.83)</b>	<b>(185,122.00)</b>	<b>(139,655.00)</b>
CAPITAL INCOME	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSE	709,793.70	568,790.00	848,807.16	282,304.00	498,650.00
<b>NET CAPITAL</b>	<b>(709,793.70)</b>	<b>(568,790.00)</b>	<b>(848,807.16)</b>	<b>(282,304.00)</b>	<b>(498,650.00)</b>
ALL OTHER INCOME	225,900.00	223,000.00	0.00	0.00	0.00
FUND OFFSET TO REDUCE TAXES	0.00	0.00	0.00	46,338.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	150,000.00	130,000.00
ALL OTHER EXPENSE	1,340,904.78	1,109,379.00	1,109,377.00	1,208,762.00	1,307,500.54
<b>NET OTHER</b>	<b>(1,115,004.78)</b>	<b>(886,379.00)</b>	<b>(1,109,377.00)</b>	<b>(1,012,424.00)</b>	<b>(1,177,500.54)</b>
<b>TAXES TO BE RAISED</b>		<b>(3,079,195.00)</b>		<b>(3,112,215.00)</b>	<b>(3,803,425.09)</b>

**\*\*The city portion of taxes to be raised equals: 3,803,425.09**  
**Resulting in an estimated tax rate of: 1.2074**  
**Assuming a Grand List of: 315,000,000.00**

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

## BUDGET REVENUES

GENERAL GOVERNMENT	<u>FY-14-15</u> <u>ACTUALS</u>	<u>FY-15-16</u> <u>BUDGET</u>	<u>FY-15-16</u> <u>ACTUALS</u>	<u>FY16-17</u> <u>BUDGET</u>	<u>FY17-18</u> <u>PROPOSED</u>
PROPERTY TAXES CITY	3,023,307.00	3,079,195.00	3,157,047.56	3,112,215.24	3,803,425.09
PROPERTY TAXES APPROP.	0.00	0.00	0.00	0.00	0.00
STATE MUNI TAX ADJ	172,037.33	0.00	169,108.32	0.00	0.00
FISH & WILDLIFE	457.98	500.00	457.98	500.00	500.00
TIF TAXES	-39,303.00	0.00	0.00	0.00	400.00
RAILROAD TAXES	0.00	0.00	0.00	0.00	0.00
INTEREST ON CURRENT TAX	16,776.44	20,000.00	19,859.34	20,000.00	20,000.00
CORRECTIONS CONTRACT	76,382.20	77,000.00	76,695.37	77,000.00	77,000.00
PAY IN LIEU OF TAXES	343,397.00	379,000.00	374,180.00	380,000.00	380,000.00
TAX REFUNDS (PRIOR YEARS)	-823.98	0.00	1,530.73	0.00	0.00
INTEREST ON DEL TAX	16,099.77	5,000.00	8,962.45	5,000.00	5,000.00
PENALTY DELINQUENT	33,674.52	31,050.00	36,161.73	30,000.00	30,000.00
PILOT CORRECTIONS	18,617.00	18,175.00	15,978.00	18,175.00	18,175.00
PILOT NEKHS	700.00	700.00	700.00	700.00	700.00
PILOT HOSPITAL #1	0.00	0.00	0.00	0.00	0.00
PILOT HOSPITAL #2	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
PILOT NEKCA	0.00	0.00	0.00	0.00	0.00
TAX COLLECTOR FEES	2,137.32	2,600.00	0.00	2,600.00	2,600.00
<b>TOTAL TAX &amp; PENALTY</b>	<b>3,693,459.58</b>	<b>3,643,220.00</b>	<b>3,890,681.48</b>	<b>3,676,190.24</b>	<b>4,367,800.09</b>
<b>LICENSES &amp; FEES</b>					
CITY LICENSE	0.00	300.00	0.00	300.00	0.00
BEVERAGE LICENSES	2,725.00	2,260.00	2,540.00	2,260.00	2,600.00
DOG LICENSES	2,166.00	1,700.00	2,038.00	1,700.00	2,000.00
BUILDING PERMITS	7,260.78	19,600.00	7,369.52	19,600.00	15,000.00
CITY CLERK MISC	3,111.97	4,200.00	4,290.95	4,200.00	4,200.00
CITY CLERK FEES	42,196.50	50,000.00	26,328.00	50,000.00	35,000.00
<b>TOTAL LICENSES &amp; FEES</b>	<b>57,460.25</b>	<b>78,060.00</b>	<b>42,566.47</b>	<b>78,060.00</b>	<b>58,800.00</b>
<b>REIMBURSEMENT</b>					
SCHOOL TRANSFER	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
CURR. USE REIMBURSEMENT	0.00	9,000.00	0.00	9,000.00	9,000.00
EXPENSE REIMBURSEMENT CITY	0.00	0.00	9,207.00	0.00	0.00
SCHOOL TAX REIMBURSEMENT	0.00	0.00	49,488.98	0.00	0.00
<b>TOTAL REIMBURSEMENT</b>	<b>7,500.00</b>	<b>16,500.00</b>	<b>66,195.98</b>	<b>16,500.00</b>	<b>16,500.00</b>
<b>MISC INCOME</b>					
MNCPL BLDG RENOVATIONS REIMBURSEMENT	0.00	0.00	187,385.27	0.00	0.00
REAPPRAISAL REIMBURSEMENT	0.00	0.00	56,715.40	0.00	70,000.00
PROMISSORY NOTE PAYMENT	0.00	0.00	5,000.00	0.00	0.00
EVT GRANT (LED LIGHTS)	0.00	44,300.00	0.00	0.00	0.00
HAZARDOUS WASTE GRANT	2,314.05	2,000.00	2,426.85	2,000.00	2,000.00
MPG 2013 GP Resoraction	5,489.00	0.00	24,761.00	0.00	0.00
MPG-2012-00086	0.00	0.00	0.00	0.00	0.00
REIM RECYCLED METAL	842.40	0.00	70.20	0.00	0.00
EQUALIZED STUDY REIMB	0.00	0.00	2,077.00	0.00	0.00
LISTER EDUCATION	0.00	400.00	0.00	400.00	400.00
VTEL Lease	600.00	0.00	0.00	0.00	0.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
RECYCLING SERVICES BILLED	0.00	0.00	0.00	0.00	0.00
ACT60 REAPPR-EEGL ASST	0.00	0.00	17,465.41	0.00	0.00
PUBLIC WORKS EQT	5,489.00	0.00		0.00	0.00
MUNICIPAL BLDG INCOME	102.50	500.00	715.00	250.00	500.00
CITY PROPERTY INCOME	0.00	125.00	9,000.00	100.00	100.00
DESIG Dtn MPG2011-00047	0.00	0.00	0.00	0.00	0.00
CELLULAR ONE LEASE	23,088.48	23,100.00	26,718.48	23,100.00	34,000.00
INSURANCE REFUNDS/CLAIMS	1,348.95	0.00	3,240.78	0.00	0.00
BART METHADONE CLINIC	0.00	0.00	0.00	0.00	0.00
ACT60 REAPPR-EEGL ASST	18,063.91	0.00	0.00	0.00	15,000.00
MISC INCOME	645.82	300.00	2,109.03	200.00	300.00
Longbridge MMA # 4473	6.37	0.00	0.00	0.00	0.00
Longbridge INT ICS	160.70	0.00	0.00	0.00	0.00
<b>TOTAL MISC INCOME</b>	<b>58,151.18</b>	<b>70,725.00</b>	<b>337,684.42</b>	<b>26,050.00</b>	<b>52,300.00</b>
INTEREST REAPPRAISAL FD	336.86	250.00	259.01	250.00	150.00
INTEREST ON MBA CKING	4,314.17	3,000.00	1,943.94	3,000.00	3,000.00
OTHER INTEREST INCOME	40.95	100.00	404.73	100.00	100.00
INTEREST COVENTRY SINKING	79.66	100.00	106.27	100.00	100.00
LONGBRIDGE MMA #4473		0.00	496.62	0.00	0.00
<b>TOTAL INTEREST INC</b>	<b>4,771.64</b>	<b>3,450.00</b>	<b>3,210.57</b>	<b>3,450.00</b>	<b>3,350.00</b>
<b>TOTAL GENERAL GOV</b>	<b>3,821,342.65</b>	<b>3,811,955.00</b>	<b>4,340,338.92</b>	<b>3,800,250.24</b>	<b>4,498,750.09</b>
<b>POLICE</b>					
EQUIP INCENTIVE GR 20.609	0.00	4,000.00	9,798.21	4,000.00	0.00
SPECIAL INVEST UNIT	60,000.00	60,000.00	60,000.00	60,000.00	0.00
VT TRAFFIC COURT FINES	18,378.61	10,000.00	14,747.98	10,000.00	14,000.00
GRANT BALLISTIC VEST	4,044.62	0.00	0.00	0.00	0.00
EFF GRANT 99.99	1,694.03	2,000.00	2,000.00	2,000.00	0.00
HOMELAND SECURITY GRANT	0.00	0.00	0.00	0.00	0.00
CONTRACTED SERVICES	32,555.76	57,196.00	34,518.11	43,244.00	0.00
OPERATION STONEGARDEN	6,026.50	18,000.00	3,498.87	20,000.00	0.00
NCUHS RESOURCE OFFICER	51,671.88	63,245.00	62,119.35	65,142.00	0.00
STONEGARDEN EQUIP 97.067	128,778.15	3,100.00	16,687.60	46,400.00	0.00
PARKING TICKET FINES	450.00	500.00	1,005.00	500.00	0.00
EQUITABLE SHARE ACCT	0.00	0.00	1,000.00	0.00	750.00
DISTRICT COURT RESTITUTION	80.00	0.00	204.17	0.00	0.00
GHSP DRE	936.45	1,000.00	185.72	1,000.00	0.00
GHSP DUI ANYTIME 20.600	3,024.25	6,000.00	1,475.07	10,000.00	0.00
GHSP ANYTIME 20.600	1,331.15	4,800.00	15,143.24	8,000.00	0.00
DISPATCH FED GRANT 97.067	0.00	0.00	119,785.00	0.00	0.00
VLCT TRAINING GRANT	0.00	0.00	2,500.00	0.00	0.00
POLICE REPORTS	1,488.00	2,000.00	1,392.00	2,000.00	0.00
POLICE MISC INCOME	23,296.28	3,600.00	5,600.93	3,600.00	1,500.00
INSURANCE CLAIMS	0.00	0.00	0.00	0.00	3,000.00
VT DRUG TASK FORCE GRANT	0.00	0.00	45,198.31	0.00	0.00
DISPATCH INCOME	0.00	0.00	0.00	0.00	10,000.00
OTHER REIMBURSEMENT	0.00	0.00	300.00	0.00	0.00
DOG IMPOUND FEES	0.00	200.00	240.00	200.00	200.00
JAG RECOVERY ACT	0.00	0.00	0.00	0.00	0.00
MORPHOTRAK GRANT	0.00	0.00	0.00	0.00	0.00
HIGHWAY SAFETY ANYTIME	0.00	0.00	0.00	0.00	0.00
EQUIP LAW ENFORCE GRANT	0.00	0.00	0.00	0.00	0.00
COM DRUG INT PROG CDIP	0.00	0.00	0.00	0.00	0.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
COMMUNITY JUSTICE PROG	0.00	0.00	0.00	0.00	0.00
DUI HWY GRANT	0.00	0.00	0.00	0.00	0.00
DUI GHSP	0.00	0.00	0.00	0.00	0.00
TASK FORCE 16.580	0.00	0.00	0.00	0.00	0.00
HS MOBILE DATA	0.00	0.00	0.00	0.00	0.00
EVIDENCE FORFEITURE GRANT	0.00	0.00	0.00	0.00	0.00
CHRP PROGRAM	0.00	0.00	0.00	0.00	0.00
<b>TOTAL POLICE INCOME</b>	<b>333,755.68</b>	<b>235,641.00</b>	<b>397,399.56</b>	<b>276,086.00</b>	<b>29,450.00</b>
<b>FIRE DEPARTMENT</b>					
Fire fighter's Grant	0.00	0.00	0.00	0.00	0.00
NEW HEAVY RESCUE	369,916.00	0.00	0.00	0.00	0.00
VLCT EQUIP GRANT	2,908.09	0.00	0.00	0.00	0.00
LABOR & MATERIALS	5,508.25	23,100.00	3,642.00	5,000.00	5,000.00
MISC. INCOME	893.44	1,400.00	650.00	1,500.00	1,500.00
COVENTRY CAPITAL SHARE	37,768.82	38,000.00	39,962.18	40,000.00	40,000.00
<b>TOTAL FIRE DEPT INC.</b>	<b>416,994.60</b>	<b>62,500.00</b>	<b>44,254.18</b>	<b>46,500.00</b>	<b>46,500.00</b>
<b>STREET DEPARTMENT</b>					
STATE AID TO HIGHWAY	147,375.94	138,500.00	138,258.51	138,500.00	138,500.00
STREET DEPT. LAB & MAT	7,916.75	0.00	8,892.46	0.00	0.00
PUBLIC WORKS OTHER	1,344.15	400.00	3,722.75	0.00	0.00
LONG BRIDGE REVENUE	0.00	0.00	0.00	0.00	0.00
LONG BRIDGE REIMB	0.00	0.00	7,500.00	0.00	0.00
GEN RD CONST BOND 2011	0.00	0.00	70.00	0.00	0.00
AOT BIKE PATH	2,360.70	2,361.00	0.00	2,361.00	0.00
MATERIALS SOLD	0.00	0.00	0.00	0.00	0.00
AOT PAVING GRANT	0.00	0.00	112,000.00	0.00	0.00
WESTERN AVE BRIDGE 092-9812	0.00	0.00	175,000.00	0.00	0.00
ST. CONSTRUCTION REIMB	0.00	0.00	111,072.31	0.00	0.00
ROAD CONST. BOND	0.00	0.00	0.00	0.00	0.00
FEMA REIMBURSEMENT	5,624.71	0.00	0.00	0.00	0.00
<b>TOTAL STREET DEPT</b>	<b>164,622.25</b>	<b>141,261.00</b>	<b>556,516.03</b>	<b>140,861.00</b>	<b>138,500.00</b>
<b>PROUTY BEACH</b>					
PROUTY BEACH ADMISS	4,746.93	5,200.00	3,991.51	5,200.00	3,000.00
PROUTY BEACH CAMP	106,815.49	106,000.00	99,403.36	110,000.00	115,000.00
PROUTY BEACH TENNIS	0.00	0.00	0.00	0.00	0.00
PROUTY BEACH MISC.	286.00	0.00	1,555.00	0.00	2,000.00
TENT RENTAL	30.00	0.00	0.00	0.00	0.00
EQUIPMENT RENTAL	0.00	1,000.00	0.00	0.00	0.00
REC VOLLYBALL LEAGUE	0.00	0.00	0.00	0.00	0.00
PROUTY ELECTRIC	5,141.87	4,900.00	3,576.11	5,000.00	4,000.00
SWIM PROJECT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PROUTY BEACH</b>	<b>117,020.29</b>	<b>117,100.00</b>	<b>108,525.98</b>	<b>120,200.00</b>	<b>124,000.00</b>
<b>RECREATION MISC.</b>					
SENIOR CENTER SALARY RE	2,386.63	3,000.00	3,151.75	3,000.00	3,000.00
SENIOR CENTER OTHER REIMB	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	5,000.00	0.00	0.00
GYM RENTAL	1,238.00	3,000.00	6,178.00	3,000.00	3,400.00
PROGRAMS & EVENTS	0.00	0.00	0.00	0.00	0.00
CHRISTMAS PARTY	0.00	15,000.00	0.00	15,000.00	0.00
NEKCA SVCS GRANT	0.00	0.00	0.00	0.00	0.00
RECREATION MISC.	2,165.24	2,800.00	2,541.00	2,000.00	2,000.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
TRACK & FIELD	0.00	1,000.00	0.00	1,000.00	0.00
AQUATIC NUIS AQ12-55	0.00	0.00	0.00	0.00	0.00
ANNUAL EVENTS	17,684.61	0.00	26,214.77	0.00	26,500.00
ADULT PROGRAMS	5,872.00	0.00	7,485.00	0.00	7,500.00
SUMMER PROGRAMS	10,368.49	10,000.00	19,627.80	10,000.00	20,000.00
DONATIONS	300.00	0.00	16,382.00	0.00	0.00
SCHOOL BREAK CAMPS	11,351.25	7,000.00	10,287.00	7,000.00	12,000.00
<b>TOTAL REC MISC.</b>	<b>51,366.22</b>	<b>41,800.00</b>	<b>96,867.32</b>	<b>41,000.00</b>	<b>74,400.00</b>
<b>GARDNER PARK</b>					
Gardner Park Grant	0.00	0.00	0.00	0.00	0.00
GARDNER PARK LIGHTS	218.00	0.00	252.00	0.00	250.00
FIELD RENTAL	0.00	3,000.00	6,972.00	3,000.00	6,000.00
GARDNER PARK MISC	4,221.39	0.00	395.00	0.00	0.00
GP RESTORATION	0.00	0.00	75.00	0.00	0.00
GARDNER PARK RENTAL	5,303.00	2,000.00	589.00	2,000.00	600.00
SKATING RINK INCOME	0.00	0.00	361.00	0.00	0.00
GARDNER PARK EQUIP RENTAL	0.00	200.00	0.00	0.00	400.00
<b>TOTAL GARDNER PARK INC</b>	<b>9,742.39</b>	<b>5,200.00</b>	<b>8,644.00</b>	<b>5,000.00</b>	<b>7,250.00</b>
<b>WATERFRONT</b>					
NORTHERN STAR RENT	3,342.00	0.00	3,383.10	1,500.00	3,500.00
DINGHY DOCK	515.00	400.00	800.00	300.00	400.00
GATEWAY CENTER	20,692.65	26,000.00	19,438.20	25,000.00	15,000.00
GATEWAY UTILITIES	0.00	0.00	0.00	0.00	7,500.00
Upstairs kitchen rent --SNACK BAR RENT	450.00	500.00	580.64	300.00	500.00
GASOLINE SALES	90,926.95	95,000.00	67,682.12	85,000.00	68,000.00
MISC SALES	2,400.67	2,500.00	2,360.06	2,500.00	2,000.00
OVER-NIGHT TIE UPS	4,352.00	4,000.00	3,559.96	4,000.00	3,500.00
BOAT SLIP RENTALS	39,090.77	25,000.00	36,277.50	30,000.00	31,000.00
BOAT WASH STICKERS	289.00	400.00	275.68	250.00	0.00
DOCK REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WATERFRONT</b>	<b>162,059.04</b>	<b>153,800.00</b>	<b>134,357.26</b>	<b>148,850.00</b>	<b>131,400.00</b>
<b>TOTAL RECREATION</b>	<b>340,187.94</b>	<b>317,900.00</b>	<b>348,394.56</b>	<b>315,050.00</b>	<b>337,050.00</b>
<b>TRANSFERS &amp; SURPLUSES</b>					
FUND OFFSET	0.00	0.00	0.00	46,337.70	0.00
APPROP SURPLUS	224,000.00	223,000.00	223,000.00	224,000.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	150,000.00	130,000.00
<b>TOTAL TRANSFERS &amp; SUR.</b>	<b>224,000.00</b>	<b>223,000.00</b>	<b>223,000.00</b>	<b>270,337.70</b>	<b>130,000.00</b>
<b>OTHER INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>5,300,903.12</b>	<b>4,792,257.00</b>	<b>5,909,903.25</b>	<b>4,849,084.94</b>	<b>5,180,250.09</b>

## BUDGET EXPENSES

ADMINISTRATION EXPENSES	FY-14-15 <u>ACTUALS</u>	FY-15-16 <u>BUDGET</u>	FY15-16 <u>ACTUALS</u>	FY-16-17 <u>BUDGET</u>	FY17-18 <u>PROPOSED</u>
<b>CITY COUNCIL</b>					
SALARIES	7,490.00	8,250.00	7,940.00	8,250.00	8,250.00
OFFICE SUPPLIES	537.57	700.00	291.86	700.00	700.00
COMMUNICATIONS	1,791.22	900.00	418.09	1,200.00	1,200.00
TRAVEL & MISC.	847.62	500.00	1,449.33	1,000.00	1,000.00
COUNCIL SPECIAL PROJECTS	2,970.00	3,000.00	1,530.00	3,000.00	3,000.00
<b>TOTAL CITY COUNCIL</b>	<b>13,636.41</b>	<b>13,350.00</b>	<b>11,629.28</b>	<b>14,150.00</b>	<b>14,150.00</b>
<b>CITY MANAGER OFFICE</b>					
SWIP MGMT PLAN			288.47		1,000.00
SALARIES	39,546.93	38,451.00	38,882.35	39,605.00	46,749.00
VACATION	4,872.38	3,732.00	4,514.52	3,844.00	4,649.96
HOLIDAY	2,649.30	3,030.00	2,543.76	3,121.00	2,620.07
SICK	894.77	0.00	861.45	0.00	0.00
LONGEVITY PAY	100.00	100.00	100.00	0.00	100.00
OFFICE SUPPLIES	1,247.54	1,000.00	1,907.66	1,000.00	2,000.00
ADVERTISING	143.20	0.00	0.00	0.00	200.00
COMMUNICATIONS	1,734.66	2,000.00	2,419.88	2,500.00	3,000.00
TRAINING, CONF. & DUES	265.00	400.00	240.00	500.00	500.00
REPAIRS & MAINTENANCE	1,108.58	1,000.00	1,595.68	1,200.00	1,500.00
TRAVEL	3,139.28	2,800.00	2,090.00	2,800.00	2,800.00
OTHER EXPENSES	13.55	0.00	0.00	0.00	0.00
NEW EQUIPMENT	0.00	450.00	159.00	450.00	1,200.00
<b>TOTAL CITY MANAGER</b>	<b>55,715.19</b>	<b>52,963.00</b>	<b>55,602.77</b>	<b>55,020.00</b>	<b>66,319.03</b>
<b>DELINQUENT TAX COLLECTOR</b>					
SALARIES	3,413.25	3,300.00	2,273.41	\$3,400.00	\$3,500.00
OFFICE SUPPLIES	0.00	50.00	0.00	50.00	50.00
COMMUNICATIONS	231.92	300.00	262.46	500.00	750.00
OTHER EXPENSES	822.13	750.00	0.00	400.00	400.00
<b>TOTAL DEL. TAX COLLECTOR</b>	<b>4,467.30</b>	<b>4,400.00</b>	<b>2,535.87</b>	<b>4,350.00</b>	<b>4,700.00</b>
<b>ELECTION EXPENSE</b>					
SALARIES	2,140.26	1,500.00	1,278.79	2,500.00	1,500.00
BALLOTS	638.54	1,000.00	1,260.00	3,000.00	1,500.00
ADVERTISING	1,293.29	500.00	339.39	1,000.00	500.00
COMMUNICATIONS	228.92	300.00	134.34	300.00	300.00
REPAIR AND MAINTENANCE	2,140.60	1,500.00	2,283.54	2,200.00	1,500.00
SCHOOL DIST ELEC OTHER			342.12		
OTHER EXPENSE	2,545.50	1,000.00	-59.91	2,500.00	1,500.00
<b>TOTAL ELECTION EXPENSE</b>	<b>8,987.11</b>	<b>5,800.00</b>	<b>5,578.27</b>	<b>11,500.00</b>	<b>6,800.00</b>
<b>CITY TREASURER</b>					
SALARIES	70,375.02	72,323.00	76,955.80	76,258.00	81,267.00
GRANTS MANAGEMENT	585.59	2,000.00	783.83	1,000.00	2,000.00
OVERTIME PAY	882.00	1,000.00	805.78	1,000.00	1,000.00
VACATION	3,213.45	2,795.00	3,957.19	3,010.00	3,100.00
HOLIDAY	1,916.03	1,905.00	2,014.89	2,052.00	2,113.00
SICK PAY	1,933.20	0.00	1,407.58	0.00	0.00
LONGEVITY PAY	50.00	200.00	300.00	200.00	300.00
TRAVEL PAY	0.00		901.00	0.00	0.00
OFFICE SUPPLIES	2,120.09	2,500.00	2,254.12	2,300.00	2,300.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>PROPOSED</u></b>
COMMUNICATIONS	2,192.58	3,200.00	2,402.65	2,400.00	2,800.00
REPAIR & MAINTENANCE	1,490.89	1,500.00	1,408.21	1,600.00	1,600.00
OTHER EXPENSES	264.68	300.00	162.50	300.00	300.00
EQUIPMENT	275.00	500.00	2,212.00	1,000.00	1,000.00
TRAINING, CONF. & DUES	85.00	200.00	0.00	100.00	100.00
<b>TOTALS CITY TREASURER</b>	<b>85,383.53</b>	<b>88,423.00</b>	<b>95,565.55</b>	<b>91,220.00</b>	<b>97,880.00</b>
<b>AUDIT &amp; CITY REPORT</b>					
PROFESSIONAL EXPENSE	27,120.00	31,000.00	34,081.25	30,000.00	32,000.00
PRINTING	4,962.10	5,000.00	4,367.98	3,500.00	3,500.00
OTHER EXPENSE	550.00	500.00	0.00	500.00	500.00
<b>TOTAL AUDIT &amp; CITY REPORT</b>	<b>32,632.10</b>	<b>36,500.00</b>	<b>38,449.23</b>	<b>34,000.00</b>	<b>36,000.00</b>
<b>TAX LISTING</b>					
SALARIES	135.42	0.00	20.60	0.00	0.00
OFFICE SUPPLIES	263.16	300.00	263.97	300.00	500.00
COMMUNICATIONS	388.59	750.00	389.43	800.00	750.00
PROFESSIONAL EXPENSE	19,317.06	22,320.00	23,587.80	20,000.00	36,000.00
REPAIR & MAINTENANCE	653.54	800.00	821.80	400.00	800.00
OTHER EXPENSES	0.00	100.00	0.00	100.00	100.00
EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TAX MAP MAINTENANCE	3,100.00	3,200.00	7,350.00	4,000.00	5,000.00
TRAINING	2,016.91	400.00	0.00	300.00	300.00
REAPPRAISAL EXPENSES	480.56	0.00	252.00	0.00	0.00
APPRAISAL SOFTWARE MAINT.	5,475.00	6,000.00	3,600.00	6,000.00	6,000.00
<b>TOTAL TAX LISTING</b>	<b>31,830.24</b>	<b>33,870.00</b>	<b>36,285.60</b>	<b>31,900.00</b>	<b>49,450.00</b>
<b>CITY CLERK</b>					
SALARIES	66,967.10	68,932.28	72,380.99	75,538.00	81,267.00
OVERTIME	835.71	1,000.00	731.02	1,000.00	1,000.00
VACATION	3,112.59	2,794.60	2,920.17	3,010.00	3,100.00
HOLIDAY	1,849.92	1,905.12	1,902.12	2,052.00	2,113.00
SICK PAY	1,270.83	0.00	905.54	0.00	0.00
LONGEVITY	350.00	200.00	300.00	200.00	300.00
OFFICE SUPPLIES	2,236.43	2,600.00	2,280.18	2,300.00	2,300.00
RECORDING SUPPLIES	3,480.53	2,400.00	1,073.99	2,500.00	2,500.00
COMMUNICATIONS	2,351.89	4,500.00	2,564.59	2,400.00	2,800.00
TRAVEL	0.00	75.00	141.00	0.00	0.00
REPAIR & MAINTENANCE	1,490.89	1,500.00	1,408.20	1,600.00	1,600.00
OTHER EXPENSES	175.08	400.00	162.50	200.00	200.00
NEW EQUIPMENT	275.00	500.00	2,212.00	1,000.00	1,000.00
RECORD PRESERVATION	2,171.50	2,000.00	1,875.00	2,000.00	1,800.00
RECORD RESTORING	2,171.50	2,000.00	1,875.00	2,000.00	1,800.00
TRAINING, CONF. & DUES	0.00	100.00	0.00	0.00	0.00
<b>TOTAL CITY CLERK</b>	<b>88,738.97</b>	<b>90,907.00</b>	<b>92,732.30</b>	<b>95,800.00</b>	<b>101,780.00</b>
<b>CORPORATE COUNSEL</b>					
PROFESSIONAL EXPENSE	1,809.14	10,000.00	15,516.83	10,000.00	15,500.00
BOND COUNSEL	500.00	0.00	0.00	500.00	500.00
<b>TOTAL CORP. COUNSEL</b>	<b>2,309.14</b>	<b>10,000.00</b>	<b>15,516.83</b>	<b>10,500.00</b>	<b>16,000.00</b>
<b>PLANNING &amp; ZONING</b>					
SALARIES	21,144.73	17,600.00	28,041.60	30,000.00	30,900.00
VACATION	505.98	0.00	0.00	0.00	0.00
SICK PAY	574.03	0.00	0.00	0.00	0.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>PROPOSED</u></b>
LONGEVITY	0.00	0.00	0.00	0.00	0.00
HOLIDAY	0.00	0.00	0.00	0.00	285.00
OFFICE SUPPLIES	642.46	600.00	491.96	600.00	500.00
ADVERTISING	506.02	500.00	217.24	500.00	500.00
COMMUNICATIONS	784.68	1,000.00	706.79	1,000.00	1,200.00
PROFESSIONAL EXPENSES	122.50	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	653.54	600.00	821.80	600.00	600.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
BOARD SALARIES	1,728.00	2,050.00	1,944.00	2,500.00	2,500.00
TRAINING	0.00	0.00	0.00	0.00	200.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
SOFTWARE MAINTENANCE	599.00	2,425.00	0.00	5,000.00	5,000.00
NEW EQUIPMENT (Mapping)	0.00	0.00	0.00	0.00	0.00
MUNICIPAL PLANNING GRANT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PLANNING &amp; ZONING</b>	<b>27,260.94</b>	<b>24,775.00</b>	<b>32,223.39</b>	<b>40,200.00</b>	<b>41,685.00</b>
<b>MUNICIPAL BUILDING</b>					
SALARIES	37,081.68	36,982.00	37,886.53	38,091.00	39,233.73
VACATION	2,093.27	2,381.00	2,424.73	2,452.00	2,500.00
HOLIDAY	1,758.37	1,905.00	1,841.15	1,962.00	1,897.15
SICK PAY	1,100.21	0.00	537.56	0.00	0.00
FUEL OIL	18,506.57	16,200.00	12,642.06	16,500.00	16,500.00
PROPANE	64.99	50.00	66.34	50.00	50.00
OPERATING SUPPLIES	2,277.43	2,700.00	4,418.68	2,700.00	2,700.00
REPAIR & MAINT SUPPLIES	556.46	1,600.00	920.52	1,600.00	1,600.00
SMALL TOOLS & EQUIP	228.11	300.00	204.53	300.00	300.00
MISC. EXPENSE	954.00	800.00	1,208.00	800.00	1,000.00
REPAIR & MAINT	10,267.25	7,500.00	8,567.92	7,500.00	8,000.00
UTILITIES	20,338.04	18,100.00	18,876.00	18,100.00	19,000.00
IMPROVEMENTS	6,235.58	500.00	262,322.88	2,000.00	5,000.00
WORK ATTIRE	126.31	300.00	398.36	300.00	300.00
GYM PAINTING	0.00	1,200.00	312.76	0.00	0.00
<b>TOTAL MUNICIPAL BUILDING</b>	<b>101,588.27</b>	<b>90,518.00</b>	<b>352,628.02</b>	<b>92,355.00</b>	<b>98,080.88</b>
<b>REAPPRAISAL</b>					
SALARIES	0.00	0.00	0.00	0.00	0.00
CONTRACT LABOR	12,385.94	0.00	56,678.42	0.00	28,800.00
OTHER DIRECT COSTS	5,677.97	0.00	36.98	0.00	50.00
<b>TOTAL REAPPRAISAL</b>	<b>18,063.91</b>	<b>0.00</b>	<b>56,715.40</b>	<b>0.00</b>	<b>28,850.00</b>
<b>TOTAL ADMINISTRATION</b>	<b>470,613.11</b>	<b>451,506.00</b>	<b>795,462.51</b>	<b>480,995.00</b>	<b>561,694.91</b>
<b>FIRE DEPARTMENT EXPENSES</b>					
<b>FIRE FIGHTING</b>					
SALARIES ADMIN	35,344.30	35,300.00	38,790.62	41,192.00	42,428.00
OTHER HOURS USED -CHIEF	72.00	0.00	5,811.93	0.00	0.00
SALARIES	0.00	26,000.00	20,970.00	26,000.00	28,000.00
VACATION	891.85	1,483.00	1,943.66	1,731.00	1,783.00
HOLIDAY	1,440.00	1,780.00	1,396.88	2,077.00	2,140.00
SICK PAY	0.00	0.00	734.84	0.00	0.00
WORKERS COMPENSATION	0.00	1,401.00	0.00	0.00	0.00
SOCIAL SECURITY	4,641.43	1,989.00	5,403.89	3,039.00	5,400.00
UNEMPLOYMENT	0.00	1,183.00	0.00	2,638.00	0.00
RETIREMENT	2,940.87	0.00	3,874.72	2,880.00	0.00
OPERATING SUPPLIES	61.53	200.00	81.93	250.00	1,500.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	300.00	1,000.00
PROPERTY & CASULTY INS	8,712.13	8,500.00	8,914.35	8,235.00	11,500.00
WORKERS COMP Assig Risk	11,473.83	0.00	13,508.53	12,826.00	13,800.00
GASOLINE	0.00	3,700.00	1,760.42	3,000.00	3,200.00
POSTAGE	12.27	35.00	71.73	35.00	35.00
OTHER EXPENSE	233.21	600.00	489.10	300.00	400.00
OTHER EQUIPMENT MAINTENANCE	0.00	0.00	0.00	2,500.00	4,000.00
VOI FIREFIGHTER WORK COMP INS	0.00	9,700.00	9,700.00	0.00	9,700.00
REPAIR & MAINTENANCE	0.00	0.00	169.92	250.00	500.00
PERSONNEL EQUIPMENT	0.00	7,500.00	227.77	8,500.00	15,000.00
LIABILITY	0.00	600.00	0.00	600.00	600.00
TRAVEL	2,166.00	200.00	2,759.93	200.00	300.00
TRAINING SALARIES	2,943.50	2,500.00	2,325.00	2,500.00	2,500.00
<b>TOTAL FIRE FIGHTING</b>	<b>67,989.42</b>	<b>102,671.00</b>	<b>118,935.22</b>	<b>119,053.00</b>	<b>143,786.00</b>
<b>FIRE EQUIPMENT</b>					
TRUCK MAINTENANCE	988.98	1,000.00	893.48	0.00	0.00
REPAIR & MAINTENANCE	5,696.24	4,200.00	6,442.18	0.00	0.00
FIRE TRUCKS & EQUIPMENT	853.77	1,000.00	458.90	0.00	0.00
EQUIPMENT	4,762.44	5,000.00	2,838.20	0.00	0.00
<b>TOTAL FIRE EQUIPMENT</b>	<b>12,301.43</b>	<b>11,200.00</b>	<b>10,632.76</b>	<b>0.00</b>	<b>0.00</b>
<b>COMMUNICATIONS</b>					
REPAIR/MAINTENANCE	245.90	500.00	1,107.42	500.00	1,500.00
COMMUNICATIONS	2,614.42	3,500.00	3,411.88	2,500.00	4,000.00
EQUIPMENT	0.00	1,000.00	770.00	1,500.00	2,500.00
<b>TOTAL COMMUNICATIONS</b>	<b>2,860.32</b>	<b>5,000.00</b>	<b>5,289.30</b>	<b>4,500.00</b>	<b>8,000.00</b>
<b>FIRE STATION</b>					
FUEL OIL	6,507.78	6,500.00	6,691.07	6,500.00	7,000.00
SUPPLIES	61.77	200.00	6.92	200.00	1,000.00
REPAIR/MAINTENANCE	1,396.96	2,500.00	2,326.75	1,000.00	1,000.00
UTILITIES	4,314.79	3,900.00	4,130.72	3,900.00	4,000.00
EQUIPMENT	199.99	500.00	0.00	500.00	1,000.00
<b>TOTAL FIRE STATION</b>	<b>12,481.29</b>	<b>13,600.00</b>	<b>13,155.46</b>	<b>12,100.00</b>	<b>14,000.00</b>
<b>FIRE EQUIP &amp; GRANTS</b>					
TRUCK MAINTENANCE	0.00	0.00	0.00	2,000.00	5,000.00
REPAIR & MAINTENANE	0.00	0.00	0.00	5,000.00	7,500.00
FIRE TRUCKS & EQUIP	0.00	0.00	0.00	3,000.00	5,000.00
EQUIPMENT	0.00	0.00	0.00	3,500.00	6,000.00
HOMELAND Sec 97.073	0.00	0.00	0.00	0.00	0.00
HOMELAND Sec(189) 11.555	0.00	0.00	0.00	0.00	0.00
FIREFIGHTERS GRANT & Audit	0.00	0.00	0.00	45,000.00	16,250.00
<b>TOTAL FIRE GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,500.00</b>	<b>39,750.00</b>
<b>TOTAL FIRE DEPT.</b>	<b>95,632.46</b>	<b>132,471.00</b>	<b>148,012.74</b>	<b>194,153.00</b>	<b>205,536.00</b>
<b>POLICE DEPARTMENT EXPENSES</b>					
<b>ADMINISTRATION</b>	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
SALARIES	49,765.74	52,696.00	53,985.66	57,000.00	58,710.00
VACATION	4,535.89	4,622.00	4,718.15	5,000.00	5,150.00
HOLIDAY	1,346.52	2,773.00	1,849.22	3,000.00	3,090.00
SICK PAY	1,522.96	0.00	899.65	0.00	0.00

	<b>FY-14-15 ACTUALS</b>	<b>FY-15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY17-18 PROPOSED</b>
ON-CALL PAY	780.00	1,040.00	660.00	1,040.00	0.00
LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00
UNIFORM ALLOWANCE	500.00	500.00	500.00	500.00	500.00
OFFICE SUPPLIES	99.74	100.00	27.84	100.00	150.00
OPERATING SUPPLIES	26.92	0.00	0.00	100.00	150.00
ADVERTISING	390.00	600.00	0.00	600.00	1,000.00
ON-CALL PAY			0.00		1,040.00
COMMUNICATIONS	620.83	700.00	900.66	1,120.00	1,500.00
TRAVEL & MISC.	1,679.04	400.00	260.97	400.00	1,000.00
DARE	0.00	0.00	0.00	0.00	0.00
POLICE LIABILITY INS	42,779.51	41,000.00	49,277.33	49,277.00	53,800.00
OTHER EXPENSES	685.95	400.00	-138.37	750.00	1,000.00
TRAINING	535.00	400.00	668.00	1,000.00	1,000.00
<b>TOTAL POLICE ADMIN.</b>	<b>105,268.10</b>	<b>105,231.00</b>	<b>113,609.11</b>	<b>119,887.00</b>	<b>128,090.00</b>
<b>POLICE PATROL</b>					
SALARIES	416,061.92	517,840.00	417,242.72	574,060.00	662,530.00
SICK PAY	30,326.89	0.00	26,666.10	0.00	0.00
OVERTIME	111,383.35	76,000.00	86,343.03	51,000.00	40,000.00
VACATION	31,663.22	32,669.00	33,024.55	33,649.00	41,912.00
HOLIDAY	1,381.48	27,869.00	1,225.48	28,705.00	55,287.00
PART-TIME	58,599.25	42,000.00	113,179.09	42,000.00	10,000.00
ON-CALL PAY	2,004.00	2,500.00	2,196.00	2,500.00	2,500.00
NEIGHBORHOOD WATCH	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	5,651.11	12,000.00	4,591.83	7,500.00	7,500.00
OFFICE SUPPLIES	3,474.85	2,000.00	2,730.63	2,750.00	2,750.00
GASOLINE	18,834.28	27,000.00	14,026.04	22,000.00	22,000.00
GHSP EQUIP INCENTIVE GRANT	4,978.21	4,000.00	4,820.00	4,000.00	0.00
SIU SALARIES	43,691.91	49,754.00	47,327.20	51,189.00	0.00
SIU OVERTIME	0.00	0.00	0.00	0.00	0.00
COMMUNICATIONS	29,121.67	28,000.00	27,131.90	30,500.00	13,850.00
NCUHS RESOURCE OFFICER	25,693.50	36,230.00	34,749.65	37,313.00	0.00
UNIFORM PURCHASES	6,432.96	3,000.00	6,092.70	3,000.00	3,000.00
VEHICLE MAINT. SUPPLIES	3,088.93	3,000.00	523.86	3,000.00	5,000.00
REPAIR & MAINT.	12,178.16	10,000.00	13,115.95	10,000.00	11,500.00
OUTSIDE SERVICES	5,819.61	5,000.00	4,941.33	5,000.00	5,000.00
EQUITABLE SHARE ACCT	0.00	0.00	1,000.00	0.00	0.00
HS MOBILE DATA	0.00	0.00	0.00	0.00	0.00
EQUIP LAW ENFORCE GRANT	0.00	0.00	0.00	0.00	0.00
STATE HOMELAND SECURITY GRANT	0.00	0.00	0.00	0.00	0.00
GHSP DRE REIMBURSEMENT	417.96	1,000.00	0.00	1,000.00	0.00
LEPC 10	0.00	0.00	0.00	0.00	0.00
MORPHOTRAK GRANT	0.00	0.00	0.00	0.00	0.00
UNIFORM ALLOWANCE	0.00	5,850.00	5,850.00	5,850.00	6,382.00
TRAINING	17,841.32	13,500.00	12,828.64	15,000.00	13,000.00
BPROOF VEST PARTNER DOJ	4,344.00	0.00	0.00	1,400.00	0.00
HWY SAFETY ANYTIME 20.60	5,376.99	4,800.00	7,715.51	8,000.00	0.00
DISPATCH FED GRANT 97.067	0.00	0.00	119,785.00	0.00	0.00
DUI GRANT EXPENSE	1,494.22	6,000.00	1,096.35	10,000.00	0.00
EQUIPMENT	15,790.50	6,000.00	16,601.59	8,000.00	10,000.00
STONEGARDEN 97.067	2,998.80	18,000.00	5,606.45	20,000.00	0.00
EFF GRANT 99.99	1,619.22	2,000.00	2,046.95	2,000.00	0.00
STONEGARDEN EQUIP 97.067	128,778.15	3,100.00	16,730.50	46,400.00	0.00
VT DRUG TASK FORCE GRANT	0.00	0.00	42,549.87	0.00	0.00
K-9 Expenses	459.39	1,500.00	473.18	1,200.00	1,200.00

	<b>FY-14-15 ACTUALS</b>	<b>FY-15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY17-18 PROPOSED</b>
BULLET PROOF VESTS	5,220.50	1,400.00	0.00	0.00	2,000.00
<b>TOTAL POLICE PATROL</b>	<b>994,726.35</b>	<b>942,012.00</b>	<b>1,072,212.10</b>	<b>1,027,016.00</b>	<b>915,411.00</b>
<b>POLICE DISPATCH</b>					
SICK PAY	0.00	0.00	0.00	0.00	0.00
VACATION	0.00	0.00	0.00	0.00	4,975.00
HOLIDAY	0.00	0.00	0.00	0.00	7,578.00
SALARIES	0.00	0.00	0.00	0.00	63,701.00
OVERTIME	0.00	0.00	0.00	0.00	4,000.00
PART-TIME	0.00	0.00	0.00	0.00	10,000.00
OPERATING SUPPLIES	1,500.00	0.00	0.00	0.00	1,000.00
OFFICE SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
COMMUNICATIONS	19,000.00	0.00	0.00	0.00	23,768.00
UNIFORM PURCHASES	1,500.00	0.00	0.00	0.00	1,500.00
OUTSIDE SERVICES	2,500.00	0.00	0.00	0.00	2,500.00
UNIFORM ALLOWANCE	1,800.00	0.00	0.00	0.00	1,064.00
TRAINING	5,000.00	0.00	0.00	0.00	2,000.00
EQUIPMENT	5,000.00	0.00	0.00	0.00	2,500.00
<b>TOTAL POLICE DISPATCH</b>	<b>35,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,586.00</b>
<b>ANIMAL CONTROL</b>					
SALARIES	3,190.00	3,200.00	2,280.00	3,200.00	3,200.00
OPERATING SUPPLIES	0.00	100.00	0.00	100.00	100.00
PROFESSIONAL EXPENSE	2,263.00	2,000.00	1,570.50	1,500.00	2,000.00
<b>TOTAL ANIMAL CONTROL</b>	<b>5,453.00</b>	<b>5,300.00</b>	<b>3,850.50</b>	<b>4,800.00</b>	<b>5,300.00</b>
<b>CONTRACTED SERVICES</b>					
SALARIES	418.69	5,000.00	2,147.15	1,000.00	0.00
SOCIAL SECURITY	32.02	382.00	185.12	0.00	0.00
MUNICIPAL RETIREMENT	3,055.95	338.00	1,607.59	0.00	0.00
UNEMPLOYMENT COMPENSATION	1,087.57	227.00	913.01	0.00	0.00
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
WORKER'S COMPENSATION	1,385.83	270.00	1,396.90	0.00	0.00
SALARIES NCUHS	3,368.75	5,000.00	3,725.25	5,000.00	0.00
SOCIAL SECURITY	249.64	382.00	277.12	0.00	0.00
RETIREMENT	0.00	338.00	0.00	0.00	0.00
UNEMPLOYMENT COMPENSATION	0.00	227.00	0.00	0.00	0.00
WORKERS COMPENSATION	0.00	270.00	0.00	0.00	0.00
SALARIES N C HOSPITAL	22,493.88	36,000.00	19,779.12	37,243.00	0.00
SOCIAL SECURITY	1,722.85	2,754.00	1,482.07	0.00	0.00
RETIREMENT	0.00	2,430.00	0.00	0.00	0.00
UNEMPLOYMENT COMPENSATION	0.00	1,638.00	0.00	0.00	0.00
WORKERS COMPENSATION	0.00	1,940.00	0.00	0.00	0.00
<b>TOTAL CONTRACTED SERVICES</b>	<b>33,815.18</b>	<b>57,196.00</b>	<b>31,513.33</b>	<b>43,243.00</b>	<b>0.00</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>1,144,262.63</b>	<b>1,109,739.00</b>	<b>1,221,185.04</b>	<b>1,194,946.00</b>	<b>1,174,387.00</b>
<b>PUBLIC WORKS EXPENSES</b>					
<b>ADMINISTRATION</b>					
SALARIES	18,646.43	22,217.00	22,570.04	24,568.00	25,306.68
VACATION	27,451.45	26,605.00	27,137.09	26,202.00	27,698.10
HOLIDAY	17,886.88	17,422.00	17,091.66	18,043.00	18,391.54
SICK PAY	10,556.14	0.00	12,925.32	0.00	0.00
LONGEVITY PAY	1,867.00	1,895.00	1,825.00	1,995.00	1,995.00
OFFICE SUPPLIES	546.66	800.00	1,062.41	700.00	700.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
EMPLOYEE WORK CLOTHES	3,448.89	3,600.00	3,498.17	3,600.00	3,600.00
COMMUNICATIONS	1,235.38	2,400.00	1,776.49	2,300.00	2,500.00
PROFESSIONAL EXPENSES	140.42	300.00	0.00	300.00	300.00
REPAIR & MAINTENANCE	1,985.85	1,200.00	1,895.31	1,200.00	1,500.00
OTHER EXPENSES	100.00	150.00	38.07	150.00	150.00
SOFTWARE EXPENSE	0.00	500.00	140.42	1,000.00	1,000.00
NEW EQUIPMENT	0.00	500.00	502.44	500.00	500.00
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>83,865.10</b>	<b>77,589.00</b>	<b>90,462.42</b>	<b>80,558.00</b>	<b>83,641.32</b>
<b>STREET MAINT</b>					
REGULAR PAY	30,658.81	101,667.00	23,936.52	103,438.00	103,438.00
OVERTIME PAY	40,533.57	8,000.00	25,877.11	8,000.00	8,000.00
OTHER PAY	1,690.70	1,425.00	730.32	1,425.00	1,425.00
CAPITAL IMPROVEMENTS	0.00	0.00	1,015.67	0.00	0.00
REPAIR /MAINTENANCE	42,573.00	0.00	49,556.58	0.00	0.00
SWEEPING/WASHING	9,396.67	0.00	6,534.02	0.00	0.00
HOT MIX/PAVING	19,047.74	0.00	18,926.05	0.00	0.00
GRADING ROADS	5,942.31	0.00	5,469.25	0.00	0.00
DUST CONTROL	161.44	0.00	90.09	0.00	0.00
TREE/BRUSH REMOVAL	1,176.69	2,000.00	874.63	2,000.00	2,000.00
BRIDGE MAINT.- LONG BRIDGE	438.21	0.00	444.29	0.00	0.00
MATERIALS	34,917.05	40,000.00	30,896.69	40,000.00	38,000.00
TRUCK & EQUIP MAINT SUPPLIES	5,614.21	5,500.00	7,509.03	5,500.00	5,500.00
TRUCK & EQUIPMENT PARTS	12,592.27	15,500.00	36,654.09	15,000.00	15,000.00
SMALL TOOLS & EQUIP	1,607.43	2,300.00	3,096.05	2,100.00	2,100.00
FUEL	27,265.36	22,000.00	15,889.60	22,000.00	21,000.00
Special St. Proj Labor	1,329.99	0.00	893.54	0.00	0.00
TREE REMOVAL CONTRACTOR	0.00	2,500.00	0.00	2,500.00	2,500.00
TRUCK & EQUIP RENTAL	962.95	1,000.00	1,107.45	1,000.00	1,000.00
TRUCK & EQUIP REPAIRS	9,778.26	8,000.00	5,319.71	8,000.00	8,000.00
EQUIPMENT	0.00	2,200.00	63.62	2,000.00	2,000.00
OUTSIDE CONTRACTING	0.00	200.00	100.00	200.00	200.00
<b>TOTAL STREET MAINT</b>	<b>245,686.66</b>	<b>212,292.00</b>	<b>234,984.31</b>	<b>213,163.00</b>	<b>210,163.00</b>
<b>WINTER MAINTENANCE</b>					
REGULAR PAY	70,303.30	82,000.00	64,185.64	87,000.00	88,082.32
OVERTIME PAY	8,203.63	12,000.00	4,319.53	14,000.00	14,000.00
ON-CALL PAY	2,730.00	3,000.00	2,548.00	3,000.00	3,000.00
OTHER PAY	0.00	0.00	0.00	0.00	0.00
REGULAR PAY SNOW PLOWING	29,241.20	29,000.00	18,362.28	29,000.00	29,000.00
REGULAR PAY SALT & SAND PAY	7,988.62	19,000.00	4,734.03	22,000.00	22,000.00
MATERIALS	155,117.33	115,000.00	104,192.17	115,000.00	118,000.00
TRUCK & EQUIP PARTS	33,535.78	13,000.00	17,687.94	18,000.00	18,000.00
SMALL TOOLS & EQUIPMENT	353.57	400.00	988.09	400.00	400.00
FUEL	22,049.15	24,000.00	8,571.39	23,000.00	21,000.00
TRUCK & EQUIP MAINT SUPPLIES	6,089.68	7,000.00	6,319.69	7,000.00	7,000.00
TRUCK & EQUIPMENT RENTAL	4,940.00	7,000.00	0.00	7,000.00	7,000.00
TRUCK & EQUIPMENT REPAIRS	15,962.26	13,500.00	4,529.46	15,000.00	15,000.00
EQUIPMENT	0.00	500.00	0.00	500.00	500.00
<b>TOTAL WINTER MAINT</b>	<b>356,514.52</b>	<b>325,400.00</b>	<b>236,438.22</b>	<b>340,900.00</b>	<b>342,982.32</b>
<b>GARAGE &amp; FACILITIES</b>					
REGULAR PAY	288.60	2,000.00	845.82	2,000.00	4,000.00
FUEL	0.00	0.00	0.00	0.00	0.00
PROPANE	12,666.21	9,500.00	6,699.90	12,800.00	12,800.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
OPERATING SUPPLIES	3,490.19	4,000.00	3,430.83	3,900.00	3,900.00
REPAIR SUPPLIES	81.21	200.00	429.53	300.00	300.00
SMALL TOOLS & EQUIPMENT	599.98	1,600.00	1,367.20	1,200.00	1,200.00
COMMUNICATIONS	3,958.96	3,500.00	4,326.20	4,000.00	4,500.00
REPAIR & MAINTENANCE	4,412.59	2,400.00	2,630.66	2,800.00	3,000.00
UTILITIES	8,309.84	8,800.00	10,046.97	8,500.00	10,000.00
PROFESSIONAL EXPENSE	491.60	500.00	659.09	500.00	500.00
EQUIPMENT	0.00	200.00	640.10	300.00	300.00
IMPROVEMENTS	246.99	300.00	146.11	300.00	300.00
STATE OPERATING FEES	151.20	230.00	302.40	250.00	500.00
<b>TOTAL GARAGE &amp; FACILITIES</b>	<b>34,697.37</b>	<b>33,230.00</b>	<b>31,524.81</b>	<b>36,850.00</b>	<b>41,300.00</b>
<b>CITY PROPERTY</b>					
REGULAR PAY	8,869.07	22,500.00	10,652.57	22,000.00	22,000.00
MISC.	0.00	0.00	0.00	0.00	0.00
MAINTENANCE SUPPLIES	1,493.22	0.00	0.00	0.00	0.00
REPAIR SUPPLIES	155.77	300.00	127.00	200.00	200.00
SMALL TOOLS & EQUIPMENT	0.00	100.00	92.37	0.00	0.00
CONTRACTED SERVICES	0.00	200.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00
UTILITIES (RAILROAD SQ)	564.84	700.00	464.90	650.00	650.00
TREE MAINTENANCE	581.10	3,200.00	3,150.46	500.00	500.00
PROPERTY & CASUALTY INS	27,287.13	27,680.00	27,102.78	27,102.00	31,500.00
<b>TOTAL CITY PROPERTY</b>	<b>38,951.13</b>	<b>54,680.00</b>	<b>41,590.08</b>	<b>50,452.00</b>	<b>54,850.00</b>
<b>STORM MAINTENANCE</b>					
REGULAR PAY	0.00	46,000.00	162.56	44,200.00	44,200.00
OVERTIME PAY	3,026.46	2,000.00	293.46	2,000.00	0.00
CAPITAL IMPROVEMENTS	25,092.95	1,000.00	2,800.60	1,000.00	0.00
REPAIRS/THAW LINE	2,948.46	0.00	1,034.61	0.00	0.00
DITCHING	976.90	0.00	2,570.65	0.00	0.00
DITCH CLEANING	2,343.41	0.00	3,396.27	0.00	0.00
SHOULDER MOWING	13,437.73	0.00	16,693.97	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	209.34	200.00	285.52	200.00	200.00
TRUCK & EQUIPMENT PARTS	761.49	1,000.00	1,685.82	1,000.00	1,000.00
SMALL TOOLS & EQUIPMENT	29.66	1,000.00	699.94	1,000.00	1,000.00
MATERIALS	12,897.84	6,000.00	5,881.02	10,000.00	8,000.00
FUEL	0.00	0.00	0.00	0.00	0.00
TRUCK & EQUIPMENT RENTAL	555.00	5,000.00	240.00	5,000.00	3,500.00
TRUCK & EQUIPMENT REPAIRS	0.00	100.00	0.00	200.00	200.00
OUTSIDE CONTRACTING	10,288.00	10,500.00	10,758.50	10,700.00	11,200.00
VIDEO LINES	0.00	5,200.00	0.00	5,200.00	0.00
STATE FEE - STORMWATER	360.80	370.00	968.00	370.00	740.00
<b>TOTAL STORM MAINTENANCE</b>	<b>72,928.04</b>	<b>78,370.00</b>	<b>47,470.92</b>	<b>80,870.00</b>	<b>70,040.00</b>
<b>TRAFFIC MAINTENANCE</b>					
REGULAR PAY	12,701.05	27,500.00	18,300.05	31,000.00	22,000.00
OVERTIME PAY	494.46	600.00	132.81	600.00	200.00
OTHER PAY	0.00	0.00	0.00	0.00	0.00
PAVEMENT MARKING	6,525.53	0.00	11,442.98	0.00	11,000.00
CRACK SEALING	3,805.23	0.00	2,427.92	0.00	0.00
FLAGGING	327.86	0.00	393.63	0.00	0.00
SIGN REPAIR/REPLACE	947.04	0.00	486.26	0.00	0.00
GUARDRAILS	29.15	0.00	181.83	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	0.00	0.00	0.00	0.00	0.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
TRUCK & EQUIPMENT PARTS	0.00	0.00	0.00	0.00	0.00
MATERIALS LINE STRIPPING	3,233.08	2,000.00	6,409.38	2,800.00	4,000.00
MATERIALS SIGNS	5,377.88	4,000.00	2,403.50	5,000.00	5,000.00
SMALL TOOLS & EQUIPMENT IMPROVEMENTS	32.14	100.00	39.92	100.00	100.00
OUTSIDE CONTRACTING	955.02	6,000.00	3,307.05	6,000.00	3,500.00
TRAFFIC LIGHT MAINTENANCE	0.00	3,000.00	860.37	3,000.00	4,500.00
UTILITY TRAFFIC LIGHTS	89,004.33	0.00	5,907.33	6,500.00	7,500.00
UTILITY STREET LIGHTS EQUIPMENT	0.00	98,400.00	95,568.99	90,000.00	95,000.00
<b>TOTAL TRAFFIC MAINTENANCE</b>	<b>123,432.77</b>	<b>141,600.00</b>	<b>149,113.98</b>	<b>145,000.00</b>	<b>152,800.00</b>
<b>PRIVATE WORK EXPENDITURES</b>					
PRIVATE WORK LABOR	637.44	0.00	1,091.22	0.00	0.00
PRIVATE WORK MATERIALS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PRIVATE WORK EXPENSE</b>	<b>637.44</b>	<b>0.00</b>	<b>1,091.22</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PUBLIC WORKS</b>	<b>956,713.03</b>	<b>923,161.00</b>	<b>832,675.96</b>	<b>947,793.00</b>	<b>955,776.64</b>
<b>RECREATION DEPARTMENT EXPENSES</b>					
SALARIES	55,271.44	53,804.00	51,916.82	55,418.00	45,000.00
VACATION	4,769.70	4,670.00	5,883.72	4,810.00	5,500.00
HOLIDAY	3,954.50	5,604.00	3,838.25	5,772.00	4,000.00
SICK PAY	1,999.15	0.00	5,493.86	0.00	5,500.00
LONGEVITY PAY	100.00	400.00	100.00	100.00	100.00
OFFICE SUPPLIES	850.53	1,000.00	1,403.66	1,000.00	1,000.00
EMPLOYEE WORK ATTIRE	711.88	1,500.00	1,499.69	1,000.00	1,500.00
COMMUNICATIONS	1,720.14	2,200.00	1,836.19	2,000.00	2,000.00
TRAVEL & MISC.	1,673.37	1,800.00	1,958.49	1,800.00	2,000.00
PROFESSIONAL	2,467.00	1,000.00	1,374.50	2,000.00	1,500.00
REPAIR & MAINTENANCE	1,108.58	1,000.00	1,313.00	1,000.00	1,000.00
NEW EQUIPMENT	1,050.06	300.00	0.00	1,000.00	500.00
ASCAP	669.34	675.00	671.00	675.00	500.00
OTHER EXPENSES	300.55	500.00	389.78	500.00	675.00
AQUATIC NUISQANCE AQ11-55	0.00	0.00	0.00	0.00	0.00
PROPERTY & CASUALTY INS	9,831.76	10,100.00	10,321.74	10,322.00	11,500.00
<b>TOTAL REC ADMIN.</b>	<b>86,478.00</b>	<b>84,553.00</b>	<b>88,000.70</b>	<b>87,397.00</b>	<b>82,275.00</b>
<b>SENIOR CITIZENS CENTER</b>					
SALARIES	4,489.80	6,000.00	5,846.55	6,000.00	6,000.00
EVENTS	0.00	300.00	100.00	0.00	0.00
<b>TOTAL SENIOR CITIZENS CTR.</b>	<b>4,489.80</b>	<b>6,300.00</b>	<b>5,946.55</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>PROUTY BEACH</b>					
SALARIES	400.00	43,000.00	280.00	45,000.00	50,000.00
PB Waterfront	878.70	0.00	1,204.82	0.00	0.00
Ticket Booth Attendant	11,861.47	0.00	12,221.28	0.00	0.00
ON-CALL PAY	0.00	0.00	0.00	0.00	0.00
OVERTIME	0.00	0.00	0.00	0.00	0.00
Mowing & Trimming	3,532.44	0.00	4,568.30	0.00	0.00
Maintenance	30,393.55	0.00	34,045.60	0.00	0.00
GASOLINE	116.57	2,000.00	313.08	1,500.00	600.00
Security	1,515.79	0.00	1,242.33	0.00	0.00
OPERATING SUPPLIES	3,969.39	2,500.00	4,841.74	2,500.00	3,000.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
REPAIR & MAINTENANCE SUPPLIES	2,927.25	1,500.00	2,504.32	2,000.00	2,000.00
SMALL TOOLS & EQUIP.	61.24	300.00	445.00	250.00	300.00
EQUIPMENT MAINTENANCE	188.70	250.00	908.69	350.00	500.00
COMMUNICATIONS	2,674.48	2,100.00	2,715.33	2,600.00	3,000.00
REPAIR & MAINTENANCE	3,490.56	1,500.00	2,810.51	2,500.00	2,000.00
UTILITIES	13,581.11	15,000.00	14,756.44	15,000.00	15,000.00
REFUNDS	307.35	0.00	1,492.98	0.00	0.00
OTHER EXPENSES	1,354.83	1,000.00	1,570.06	1,000.00	1,000.00
CONTRACTED SERVICES	253.46	1,000.00	40.00	1,000.00	500.00
NEW EQUIPMENT	0.00	250.00	224.99	250.00	250.00
IMPROVEMENTS	1,680.65	2,000.00	1,372.42	2,000.00	1,500.00
WASTE DISPOSAL	1,315.55	1,400.00	1,350.04	1,400.00	1,500.00
MERCHANDISE	0.00	0.00	0.00		1,000.00
<b>TOTAL PROUTY BEACH</b>	<b>80,503.09</b>	<b>73,800.00</b>	<b>88,907.93</b>	<b>77,350.00</b>	<b>82,150.00</b>
<b>RECREATION PROGRAMS</b>					
SALARIES	63,047.23	53,000.00	68,816.57	54,590.00	70,000.00
ON-CALL PAY	0.00	0.00	0.00	780.00	780.00
ADULT PROGRAMS	485.93	200.00	582.41	600.00	600.00
PROGRAM REFUNDs	75.00	0.00	516.08	0.00	0.00
TRACK & FIELD	0.00	300.00	0.00	300.00	0.00
OPERATING SUPPLIES	128.82	100.00	124.89	0.00	150.00
BASKETBALL EXPENSES	4.74	400.00	769.31	300.00	800.00
SCHOOL VACATION CAMPS	668.61	4,000.00	874.03	4,000.00	4,000.00
PROGRAM & MATERIALS	4,331.28	0.00	15.06	0.00	0.00
VOLLEYBALL EXPENSE	0.00	0.00	0.00	0.00	0.00
HALLOWEEN EXPENSE	227.06	0.00	0.00	0.00	0.00
NEW EQUIPMENT	517.20	400.00	310.44	150.00	100.00
ANNUAL EVENTS	23,670.07	20,000.00	53,697.51	25,000.00	42,500.00
OTHER PROGRAMS	410.00	200.00	1,256.28	200.00	200.00
SUMMER PROGRAMS	2,796.71	4,000.00	7,928.25	4,000.00	5,000.00
WINTER PROGRAM	4,591.60	0.00	4,285.10	0.00	0.00
PLAYWORLD GF	0.00	0.00	4,115.10	0.00	4,500.00
<b>TOTAL RECREATION PROGRAMS</b>	<b>100,954.25</b>	<b>82,600.00</b>	<b>143,291.03</b>	<b>89,920.00</b>	<b>128,630.00</b>
<b>GARDNER PARK</b>					
SALARIES	250.31	41,000.00	4,110.07	45,000.00	47,000.00
Gardner Park Maintenance	41,313.63	0.00	40,225.11	0.00	0.00
Causeway Maintenance	1,275.40	0.00	405.03	0.00	0.00
Pomerleau Park Maintenance	455.56	0.00	983.82	0.00	0.00
ON-CALL PAY	1,572.00	1,560.00	1,473.00	780.00	1,500.00
OVERTIME	9.74	0.00	345.27	0.00	0.00
GASOLINE	4,148.02	2,850.00	2,864.91	4,000.00	3,000.00
FUEL OIL	1,529.46	1,500.00	929.92	1,500.00	1,500.00
OPERATING SUPPLIES	4,617.98	2,500.00	4,036.59	3,000.00	3,000.00
REPAIR & MAINT SUPPLIES	3,442.47	3,000.00	2,399.08	3,000.00	2,500.00
SMALL TOOLS & EQUIPMENT	45.61	400.00	263.59	400.00	400.00
SECURITY	2,319.98	0.00	1,860.97	0.00	0.00
Equipment Maintenance	210.90	0.00	1,316.24	0.00	0.00
COMMUNICATIONS	2,314.45	1,650.00	2,368.77	2,000.00	2,400.00
REPAIR & MAINTENANCE	7,388.38	3,000.00	4,852.52	4,000.00	4,000.00
UTILITIES	2,148.63	2,000.00	2,500.30	2,200.00	2,500.00
OTHER EXPENSES	1,750.00	1,700.00	460.97	1,750.00	500.00
CONTRACTED SERVICES	0.00	250.00	40.00	0.00	0.00
IMPROVEMENTS	300.00	2,500.00	2,545.87	3,500.00	2,500.00

	<b>FY-14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
Gardner Park Restoration Grant	0.00	0.00	0.00	37,500.00	0.00
EQUIPMENT	0.00	0.00	0.00	0.00	0.00
WASTE DISPOSAL	1,480.04	1,400.00	1,200.00	1,500.00	1,500.00
COMMUNITY FOREST PROGRAM	0.00	0.00		0.00	
<b>TOTAL GARDNER PARK</b>	<b>76,572.56</b>	<b>65,310.00</b>	<b>75,182.03</b>	<b>110,130.00</b>	<b>72,300.00</b>
<b>WATERFRONT</b>					
SALARIES	28,597.88	26,400.00	803.40	29,000.00	25,000.00
GATEWAY MAINTENANCE	0.00	0.00	16,720.83	0.00	0.00
DOCK MAINTENANCE	0.00	0.00	14,186.06	0.00	0.00
GROUNDS MAINTENANCE	0.00	0.00	6,289.06	0.00	0.00
SECURITY	0.00	0.00	1,835.18	0.00	0.00
ON CALL	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	3,279.79	1,500.00	1,794.63	2,500.00	1,500.00
REPAIR & MAIN. SUPPLIES	1,622.21	750.00	2,519.22	1,000.00	1,500.00
COMMUNICATIONS	370.72	400.00	522.27	500.00	600.00
REPAIR & MAINTENANCE	3,485.62	3,100.00	2,744.88	3,000.00	2,500.00
UTILITIES	7,771.35	7,500.00	6,599.36	5,000.00	6,500.00
RESALE GASOLINE	67,731.66	80,000.00	46,503.26	72,000.00	60,000.00
MERCHANDISE FOR RESALE	1,088.34	750.00	551.25	1,000.00	1,000.00
OTHER EXPENSES	1,923.65	500.00	1,075.00	500.00	500.00
IMPROVEMENTS	2,328.17	0.00	7,639.58	3,000.00	2,000.00
GATEWAY CENTER HEAT, ETC.	16,558.51	15,000.00	11,755.05	9,000.00	0.00
GATEWAY MAINT. ITEMS	336.93	0.00	1,381.22	1,000.00	1,500.00
WASTE DISPOSAL	2,631.18	2,750.00	2,591.63	2,650.00	2,750.00
WATERFRONT/CITY DOCK TIPS		0.00	63.27	0.00	0.00
<b>TOTAL WATERFRONT</b>	<b>137,726.01</b>	<b>138,650.00</b>	<b>125,575.15</b>	<b>130,150.00</b>	<b>105,350.00</b>
<b>BOAT WASHING STATION</b>					
SALARIES	<b>0.00</b>	0.00	0.00	0.00	0.00
PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00
UTILITIES	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
SUPPLIES	188.04	0.00	0.00	0.00	0.00
<b>TOTAL BOAT WASHING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL RECREATION</b>	<b>486,723.71</b>	<b>451,213.00</b>	<b>526,903.39</b>	<b>500,947.00</b>	<b>476,705.00</b>
<b>ALL OTHER EXPENSES</b>					
<b>CONSERVATION &amp; DEVEL</b>					
BIKE PATH RR-ROW, ETC	123.20	3,000.00	3,700.00	3,000.00	8,000.00
VLCT MEMBERSHIP	5,723.00	5,885.00	5,885.00	6,000.00	6,200.00
TREE MAINTENANCE, ETC.	3,309.55	5,500.00	7,221.60	3,000.00	5,500.00
APPROP. NVDA	2,102.00	3,442.00	3,442.00	3,450.00	3,500.00
ARBOR DAY GREEN-UP	0.00	0.00	0.00	0.00	0.00
Misc Flower Beds	1,005.30	1,000.00	1,000.00	5,000.00	5,000.00
MAIN STREET LIGHTS	1,745.04	1,500.00	741.97	1,500.00	2,000.00
INDUSTRIAL DEVELOP.	100.00	0.00	0.00	0.00	0.00
VOLUNTEER BAND	500.00	500.00	500.00	500.00	500.00
MAIN ST. BANNER EXPENSE	0.00	1,400.00	1,128.27	3,067.00	2,000.00
<b>TOTAL CONSER &amp; DEVEL</b>	<b>14,608.09</b>	<b>22,227.00</b>	<b>23,618.84</b>	<b>25,517.00</b>	<b>32,700.00</b>
<b>HEALTH &amp; WELFARE</b>					
HEALTH OFFICER EXP	0.00	0.00	0.00	0.00	0.00
HEALTH OFFICER SALARY	1,550.00	1,500.00	1,450.00	1,545.00	3,500.00

	<b>FY14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>PROPOSED</u></b>
ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
HAZARDOUS WASTE DIS	15,346.15	14,000.00	16,954.71	14,000.00	16,500.00
HAZARDOUS WASTE MAILING	0.00	450.00	0.00	200.00	450.00
WASTE DISPOSAL	6,254.68	6,600.00	14,371.02	7,000.00	14,400.00
<b>TOTAL HEALTH &amp; WEL</b>	<b>23,150.83</b>	<b>22,550.00</b>	<b>32,775.73</b>	<b>22,745.00</b>	<b>34,850.00</b>
<b>RECYCLING PROJECT</b>					
EXPENSE	23,741.62	30,000.00	28,359.58	32,000.00	32,960.00
SALARIES	8,889.54	8,700.00	11,880.91	8,961.00	12,237.00
<b>TOTAL RECYCLING</b>	<b>32,631.16</b>	<b>38,700.00</b>	<b>40,240.49</b>	<b>40,961.00</b>	<b>45,197.00</b>
<b>PERSONNEL EXPENSE</b>					
UNEMPLOY. COMP. 4.23%	11,489.83	31,820.50	33,016.51	27,570.00	34,895.00
WORKER'S COMP	54,122.24	58,880.09	75,322.70	77,796.00	104,700.00
HEALTH INS	243,096.40	278,362.24	234,006.76	304,807.00	335,225.54
HEALTH SAVINGS ACCOUNTS	0.00	0.00	0.00	0.00	0.00
HEALTH INS HRA	37,826.45	12,000.00	16,107.50	23,500.00	23,500.00
SOCIAL SECURITY 7.65%	136,434.06	138,238.66	144,969.93	149,390.00	151,714.00
MUNI RETIREMENT7.25%	104,426.74	107,518.51	113,214.63	114,220.00	116,780.00
EMPLOYEE LIFE INS	1,638.98	2,000.00	1,724.01	2,000.00	2,000.00
HEALTH INS. OPT OUT	14,065.71	14,500.00	14,668.24	19,501.00	23,200.00
EMPLOYEE DISABILITY INS.	4,068.76	4,200.00	4,532.01	5,000.00	8,200.00
OTHER EXPENSES	300.12	400.00	350.00	200.00	300.00
<b>TOTAL PERSONNEL EXP</b>	<b>607,469.29</b>	<b>647,920.00</b>	<b>637,912.29</b>	<b>723,984.00</b>	<b>800,514.54</b>
<b>OTHER EXPENSES</b>					
ORLEANS COUNTY TAX	44,031.12	46,000.00	43,513.76	46,000.00	47,500.00
Vtrans BIKE PATH FEE	0.00	0.00	0.00	0.00	10,000.00
RENAISSANCE PROJECT	15,000.00	25,000.00	25,000.00	25,000.00	25,000.00
ADVERTISE CITY ORDINANCE	804.38	1,000.00	0.00	1,000.00	1,000.00
P&C INSURANCE	25,000.00	15,300.00	17,003.95	16,544.00	18,000.00
PUBLIC OFFICIALS LIA	7,119.00	5,490.00	5,940.08	5,500.00	7,050.00
CLAIMS & DAMAGE	3,548.95	1,500.00	1,407.80	1,500.00	1,500.00
MISC.	469.80	1,000.00	518.20	1,000.00	1,000.00
Gardner Park MPG	9,596.38	0.00	34,678.76	0.00	0.00
Newport Ambulance	0.00	0.00	0.00	105,133.00	105,000.00
EMP. PRACTICES INS.	7,872.00	6,067.00	10,989.90	10,990.00	15,100.00
RENAISS PROJ RBOG	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER EXPENSE</b>	<b>113,441.63</b>	<b>101,357.00</b>	<b>139,052.45</b>	<b>212,667.00</b>	<b>231,150.00</b>
<b>DEBT SERVICE</b>					
FIRETRUCK BOND PRIN.	30,000.00	30,000.00	30,000.00	20,000.00	0.00
FIRETRUCK BOND INTEREST	7,972.75	1,732.00	1,732.50	498.00	0.00
CURRENT EXP. NOTE INT.	0.00	0.00	0.00	0.00	0.00
LONG BRIDGE PRINCIPAL	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
LONG BRIDGE INTEREST	9,699.94	8,963.00	8,962.95	6,394.00	6,959.00
2014 Police Cruiser Princ	8,632.12	0.00	8,760.82	8,632.00	8,750.00
2014 Police Cruiser Int	233.96	0.00	105.26	234.00	250.00
2015 Police Cruiser Princ	0.00	0.00	8,227.28	8,706.00	8,706.00
2015 Police Cruiser Int	0.00	0.00	288.94	150.00	150.00
TENNIS COURT SINKING FD	0.00	1,440.00	0.00	1,440.00	1,440.00
RTE 5 DERBY RD PRINCIPAL	93,486.65	96,259.00	94,868.64	0.00	0.00
RTE 5 DERBY RD INTEREST	2,772.67	1,395.00	1,402.09	0.00	0.00
COVENTRY ST. SINKING FD	0.00	0.00	0.00	0.00	0.00
FIRE TRUCK BD PRIN 2010-2	0.00	0.00	144.62	0.00	0.00

	<b>FY14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>PROPOSED</u></b>
2011 FIRE TRUCK PRINCIPAL	40,179.16	40,000.00	40,000.00	40,000.00	40,000.00
2010-2 FIRE TRUCK INTEREST	5,665.53	4,668.00	4,789.42	4,668.00	4,668.00
2014 FIRE TRUCK PRINCIPAL	0.00	33,216.00	33,465.17	33,849.00	34,716.00
2014 FIRE TRUCK INTEREST	0.00	8,950.00	8,701.03	8,317.00	7,450.00
<b>TOTAL DEBT SERVICE</b>	<b>248,642.78</b>	<b>276,623.00</b>	<b>291,448.72</b>	<b>182,888.00</b>	<b>163,089.00</b>
<b>ASSIGNED EXPENSES</b>					
ASSIGNED FACILITY MAINT	0.00	0.00	96,133.91	0.00	0.00
PUBLIC WORKS VEHICLES	0.00	0.00	60,000.00	0.00	0.00
STREET RECONSTRUCTION	0.00	0.00	0.00	0.00	0.00
STREET RESURFACING	0.00	0.00	50,000.00	0.00	0.00
MATERIALS	0.00	0.00	0.00	0.00	0.00
<b>ASSIGNED EXPENSES</b>	<b>300,961.00</b>	<b>0.00</b>	<b>206,133.91</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ALL OTHER</b>	<b>1,340,904.78</b>	<b>1,109,377.00</b>	<b>1,371,182.43</b>	<b>1,208,762.00</b>	<b>1,307,500.54</b>
<b>CAPITAL EXPENDITURES</b>					
STREET RESURFACING	76,309.32	150,578.00	192,278.92	100,000.00	200,000.00
TELEPHONE SYSTEM	0.00	0.00	0.00	10,000.00	0.00
PUBLIC WORKS VEH. & EQT.	1,080.07	150,000.00	78,918.85	40,000.00	100,000.00
POLICE VEHICLES, EQT	17,934.85	28,934.00	48,880.35	9,500.00	0.00
Fire Chief Vehicle	0.00	0.00	0.00	0.00	6,150.00
TAX/PARCEL MAPS	0.00	0.00	0.00	5,000.00	5,000.00
STREET RECONSTRUC	54,193.53	15,000.00	188,460.42	30,000.00	50,000.00
MAIN ST MAINTENANCE	21,364.57	20,000.00	6,205.51	20,000.00	20,000.00
BRIDGE REPAIR	167.13	92,000.00	267,732.85	5,000.00	7,500.00
New Fire Truck 2010	370,907.60	0.00	0.00	0.00	0.00
SIDEWALK CONST-MAT.	0.00	0.00	0.00	0.00	0.00
PARKS SECURITY SYSTEM	0.00	0.00	0.00	0.00	0.00
GATEWAY/WATERFRONT					
IMPROVEMENTS	1,960.72	5,000.00	2,626.82	5,000.00	5,000.00
AQUATIC NUISANCE CONTROL	0.00	0.00	0.00	50,000.00	0.00
GATEWAY BOILER	0.00	0.00	0.00	0.00	0.00
RIDING MOWER	0.00	0.00	0.00	7,804.00	0.00
COVENTRY ST ENG/DESIGN	0.00	0.00	0.00	0.00	0.00
MB REPLACEMENT WINDOWS	0.00	0.00	0.00	0.00	0.00
Municipal Building Remodel	56,484.25	0.00	0.00	0.00	0.00
MB GYM WINDOWS	0.00	0.00	0.00	0.00	0.00
REC MAINTENANCE VEHICLES	0.00	0.00	0.00	0.00	16,000.00
USED 1998 FIRE TRUCK	0.00	0.00	20,300.00	0.00	0.00
LED STREET LIGHTS	0.00	77,525.00	30,675.00	0.00	0.00
LUMEC ST LIGHTS	0.00	16,753.00	12,694.44	0.00	0.00
GYM FLOOR RESTORATION	0.00	8,000.00	0.00	0.00	8,000.00
FIRE HOUSE FLOOR REPAIR	11,960.00	0.00	0.00	0.00	25,000.00
REPLACEMENT/NEW DOCKS	45,433.23	5,000.00	34.00	0.00	0.00
PD BOAT MOTOR	0.00	0.00	0.00	0.00	0.00
GARDNER PARK IMPROV.	4,239.00	0.00	0.00	0.00	0.00
Gardner Park Drainage	34,476.43	0.00	0.00	0.00	0.00
NEW SHED/SHED REPAIR	0.00	0.00	0.00	0.00	0.00
ICE RINK RE-SURFACING	7,853.00	0.00	0.00	0.00	0.00
GARDNER PK PLAYGROUND	0.00	0.00	0.00	0.00	0.00
GARDNER PK BLEACHER	0.00	0.00	0.00	0.00	0.00
GMP PEDESTRIAN BRIDGE	0.00	0.00	0.00	0.00	0.00
PB DISK GOLF	0.00	0.00	0.00	0.00	0.00
DOCK DECK REPLACEMENT	0.00	0.00	0.00	0.00	0.00

	<b>FY14-15</b>	<b>FY-15-16</b>	<b>FY15-16</b>	<b>FY-16-17</b>	<b>FY17-18</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>PROPOSED</u></b>
PB BEACH IMPROVEMENT	5,430.00	0.00	0.00	0.00	6,000.00
VISTA TRAFFIC LIGHTS	0.00	0.00	0.00	0.00	0.00
RED BARN DEMOLITION	0.00	0.00	0.00	0.00	0.00
CRUSHED TAR PILE	0.00	0.00	0.00	0.00	0.00
CENTENNIAL	0.00	0.00	0.00	0.00	25,000.00
GATEWAY BUILDING REPAINTING	0.00	0.00	0.00	0.00	25,000.00
<b>TOTAL CAPITAL EXPEND</b>	<b>709,793.70</b>	<b>568,790.00</b>	<b>848,807.16</b>	<b>282,304.00</b>	<b>498,650.00</b>
<b>TOTAL EXPENDITURES</b>	<b>5,244,245.90</b>	<b>4,746,257.00</b>	<b>5,744,229.23</b>	<b>4,809,900.00</b>	<b>5,180,250.09</b>

#### SEWER AND WATER REVENUES

<b>SEWER</b>	<b>FY14-15</b>	<b>FY 15-16</b>	<b>FY15-16</b>	<b>FY 16-17</b>	<b>FY17-18</b>
<b>SOURCE</b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>PROPOSED</u></b>	<b><u>PROPOSED</u></b>
SEWER USER FEES	882,059.02	960,000.00	948,511.17	1,017,600.00	1,079,782.98
DERBY SHARE	72,018.45	78,000.00	69,543.83	82,680.00	82,266.00
LABOR & MATERIAL	2,665.28	2,500.00	0.00	2,665.28	2,500.00
SEWER ALLOCATION FEES	4,705.78	1,000.00	220.84	4,705.78	500.00
REIMBURSE/MISC.	1,087.00	0.00	5,000.00	1,087.00	0.00
DISCHARGE FEES	92,885.29	90,000.00	91,151.38	92,885.29	95,000.00
LEACHATE	145,897.28	170,000.00	191,233.28	145,897.28	195,000.00
OTHER INCOME	38,232.37	0.00	721.65	39,587.00	0.00
INTEREST INCOME	8,523.68	8,000.00	9,031.31	8,523.68	8,000.00
WWTF - DERBY SHARE	0.00	0.00	0.00	0.00	0.00
OTHER INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
CSO INT. REIMBURSE	0.00	0.00	0.00	0.00	0.00
PRIVE PUMP STATION		0.00			
SINKING FUND INTEREST	174.55	175.00	175.14	174.55	160.00
APPROPRIATED SURPLUS		103,011.48	0.00	0.00	
<b>TOTAL INCOME</b>	<b>1,248,248.70</b>	<b>1,412,686.48</b>	<b>1,315,588.60</b>	<b>1,395,805.86</b>	<b>1,463,208.98</b>
<b>WATER</b>					
<b>SOURCE</b>					
WATER RENTS	732,684.34	750,000.00	777,609.63	795,000.00	813,454.07
WATER ALLOCATION FEES	240.00	100.00	236.44	240.00	250.00
WATER FEES SEWER PLANT		0.00	0.00		
LABOR & MATERIALS	19,989.98	6,000.00	6,953.26	19,990.00	7,500.00
INTEREST INCOME	7,784.59	7,000.00	8,287.34	7,785.00	7,800.00
CAMPBELL PROJ PRINC	397.63	0.00	0.00	400.00	400.00
CAMPBELL PROJECT INT.		0.00	0.00		
TIF INCOME	20,522.00	15,895.00	0.00	20,500.00	
RF3-129 WTF		0.00	0.00		
MISC INCOME	1,273.76	800.00	1,082.48	1,275.00	1,200.00
WATER TOWER FUND INTEREST	225.40	200.00	246.43	225.40	225.00
WTF REPLACEMENT INTEREST	306.75		287.53	225.00	
APPROPRIATED SURPLUS		0.00	0.00		
<b>TOTAL INCOME</b>	<b>783,424.45</b>	<b>779,995.00</b>	<b>794,703.11</b>	<b>845,640.40</b>	<b>830,829.07</b>
<b>COMBINED S&amp;W</b>	<b>2,031,673.15</b>	<b>2,192,681.48</b>	<b>2,110,291.71</b>	<b>2,241,446.26</b>	<b>2,294,038.05</b>

**SEWER AND WATER EXPENSES**

	<b>FY14-15 ACTUALS</b>	<b>FY 15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 PROPOSED</b>	<b>FY17-18 PROPOSED</b>
<b>SEWER COLLECTION</b>					
REGULAR PAY	23,626.26	33,868.52	24,785.74	33,868.00	65,000.00
VACATION	2,885.35	3,242.20	4,392.60	3,242.00	3,928.00
HOLIDAY	1,646.68	1,795.68	1,795.38	1,796.00	1,903.68
OVERTIME	3,085.95	7,200.00	3,742.54	7,200.00	7,000.00
OTHER PAY	4,880.00	4,200.00	4,478.00	4,200.00	4,500.00
SICK PAY	869.30	0.00	947.56	0.00	0.00
SOCIAL SECURITY	2,690.48	3,848.44	3,078.46	3,848.00	3,848.00
RETIREMENT	2,771.44	3,521.45	3,078.57	3,521.00	3,521.00
LONGEVITY	0.00	315.00	0.00	315.00	315.00
HEALTH INSURANCE	6,554.87	6,901.21	6,945.59	6901.00	6901.00
HEALTH SAVINGS ACT	0.00	0.00	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	1,750.00	0.00	1750.00	1750.00
UNEMPLOYMENT COMP.	1,237.74	2,288.94	1,419.61	2289.00	2288.00
WORKERS COMP.	2,361.35	2,711.51	3,645.23	2711.00	2711.00
FUEL	6,759.78	16,000.00	4,494.64	11,000.00	9,000.00
OPERATING SUPPLIES	68.12	500.00	334.28	500.00	500.00
REPAIR & MAIN SUPPLIES	3,045.17	150.00	0.00	150.00	150.00
SMALL TOOLS & EQUIP.	2,098.36	3,500.00	1,737.81	3,500.00	3,000.00
MATERIALS	3,346.84	15,000.00	9,125.21	14,000.00	13,000.00
MAINTENANCE & CLEANING SUPPLIES	0.00	1,000.00	7,020.91	1,000.00	1,000.00
TRUCK & EQUIPMENT MAINT SUPP	0.00	1,000.00	1,329.94	0.00	0.00
TRUCK & EQUIP PARTS	0.00	7,000.00	4,199.95	7,000.00	7,000.00
TRUCK & EQUIP REPAIRS	0.00	2,000.00	380.14	0.00	0.00
SEWER PLANT TRUCKS & EQUIP MS	0.00	0.00	333.91	0.00	0.00
SEWER PLANT T&E PARTS	0.00	0.00	707.13	0.00	0.00
SEWER PLANT T&E REPAIRS	0.00	0.00	2,318.33	0.00	0.00
TRUCK & EQUIP REPAIRS	0.00	0.00	2,638.53	2,000.00	2,000.00
TRUCK & EQUIP RENTAL	230.00	8,000.00	0.00	8,000.00	12,000.00
REPAIRS & MAINT	6,204.39	5,000.00	4,282.72	5,000.00	5,000.00
UTILITIES	22,898.86	24,000.00	23,263.62	23,000.00	24,000.00
OTHER EXPENSES	57.20	1,000.00	1,350.00	1,000.00	1,000.00
WATER METERS	11,569.29	2,000.00	11,149.73	12,000.00	67,500.00
PUMP STATION REPAIRS	15,511.87	7,000.00	1,566.70	10,000.00	8,000.00
IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
CLEAN & VIDEO	0.00	5,200.00	0.00	5,200.00	0.00
PROFESSIONAL EXPENSE	0.00	0.00	0.00	0.00	0.00
PUMP STATION ALARM LINES	3,266.82	3,250.00	3,134.86	3,250.00	3,500.00
<b>TOTAL SEWER COLLECTION</b>	<b>127,666.12</b>	<b>173,242.95</b>	<b>137,677.69</b>	<b>178,241.00</b>	<b>260,315.68</b>
<b>SEWER PLANT</b>					
<b>REGULAR PAY</b>	<b>103,461.17</b>	<b>142,960.67</b>	<b>103,230.65</b>	<b>142,960.00</b>	<b>111,243.36</b>
OVERTIME PAY	7,439.31	10,000.00	7,792.70	8,500.00	8,000.00
VACATION	12,676.97	10,100.96	12,471.30	10,100.00	8,114.08
HOLIDAY	8,257.44	7,406.21	7,532.80	7,406.00	5,775.36
SICK	5,342.33	0.00	5,776.02	0.00	0.00
OTHER PAY	3,300.80	3,400.00	2,992.89	3,400.00	3,400.00
LONGEVITY	1,880.00	1,775.00	1,880.00	825.00	825.00
FUEL	3,896.76	7,000.00	2,493.24	5,000.00	3,700.00
HEATING OIL	76,957.02	56,500.00	49,282.64	70,000.00	55,000.00
OFFICE SUPPLIES	191.15	200.00	488.11	200.00	200.00

	<b>FY14-15 ACTUALS</b>	<b>FY 15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 PROPOSED</b>	<b>FY17-18 PROPOSED</b>
OPERATING SUPPLIES	59,633.62	57,000.00	60,748.39	58,000.00	60,000.00
REPAIR PARTS	23,894.35	13,500.00	20,507.57	20,000.00	21,000.00
SMALL TOOLS & EQUIP.	2,762.51	2,300.00	2,914.19	2,300.00	2,300.00
TRK & EQUIP. MAINT. SUP.	93.36	300.00	191.46	300.00	300.00
TRUCK & EQUIP PARTS	32.83	1,000.00	1,411.88	100.00	1,000.00
COMMUNICATIONS	3,698.15	4,000.00	5,129.29	4,000.00	5,000.00
PLANT IMPROVEMENTS	0.00	2,000.00	20,934.91	2,000.00	3,000.00
PROFESSIONAL EXPENSE	2,248.00	2,000.00	3,212.50	2,000.00	2,000.00
REPAIR & MAINT	25,772.76	16,400.00	46,958.50	20,000.00	30,000.00
UTILITIES	119,613.34	115,000.00	129,862.07	110,000.00	130,000.00
OTHER EXPENSE	497.55	1,000.00	2,666.44	1,000.00	3,000.00
TRK & EQUIPMENT RENTAL	2,105.00	1,000.00	3,254.49	1,000.00	1,000.00
TRK & EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00
STATE OPERATING FEE	2,281.00	2,246.00	5,100.00	2,300.00	3,500.00
PLANT WATER USAGE FEE	6,318.79	5,000.00	5,734.92	6,000.00	6,000.00
SLUDGE DEWATER/DISPOSAL	131,897.65	150,000.00	157,007.55	156,094.80	160,000.00
SOLID WASTE DISPOSAL	4,673.42	4,700.00	18,477.16	0.00	5,000.00
<b>TOTALS SEWER PLANT</b>	<b>608,925.28</b>	<b>616,788.84</b>	<b>678,051.67</b>	<b>633,485.80</b>	<b>629,357.80</b>
<b>SEWER ADMINISTRATION</b>					
SALARIES	40,911.60	45,744.75	44,812.53	45,745.00	48,171.04
VACATION	4,566.18	4,157.00	1,732.81	4,157.00	4,397.59
HOLIDAY	1,961.76	2,248.84	1,906.79	2,250.00	2,367.81
SICK PAY	0.00	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	135.03	300.00	87.83	300	300
EMPLOYEE WORK CLOTHES	2,008.51	1,800.00	1,280.89	1,800.00	1,800.00
COMMUNICATIONS	0.00	150.00	1,257.22	150.00	300.00
REPAIR & MAINTENANCE	560.57	250.00	609.67	250.00	1,500.00
OTHER	1,685.00	125.00	1,587.50	125.00	500.00
EQUIPMENT (COMPUTER)	444.16	3,000.00	1,199.50	3,000.00	1,500.00
PROFESSIONAL SERVICES	482.50	2,000.00	1,747.14	2,000.00	3,000.00
<b>TOTAL SEWER ADMIN</b>	<b>52,755.31</b>	<b>59,775.59</b>	<b>56,221.88</b>	<b>59,777.00</b>	<b>63,836.44</b>
<b>PERSONNEL EXPENSES</b>					
UNEMPLOYMENT COMP.	2,809.30	4,396.67	2,710.24	4,400	2,900
WORKER'S COMP.	9,373.92	7,698.89	12,166.33	10,000.00	16,000.00
HEALTH INSURANCE	21,849.63	30,524.91	23,151.93	22,000.00	21,849.63
HEALTH SAVINGS ACCOUNTS	0.00	0.00	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	0.00	0.00	0.00	0.00
FICA	15,060.20	17,030.31	15,132.11	16,000.00	15,060.20
MUNI-RETIREMENT	17,077.05	15,583.29	17,301.47	15,600.00	17,077.05
LIFE INSURANCE	310.44	400.00	294.60	400.00	400.00
EMPLOYEE DISABILITY INS	745.56	950.00	707.52	930.00	930.00
HEALTH INS OPT OUT PAYM	2,400.00	2,300.00	1,875.00	2400.00	2400.00
EDUCATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL EXP.</b>	<b>69,626.10</b>	<b>78,884.07</b>	<b>73,339.20</b>	<b>71,730.00</b>	<b>76,616.88</b>
<b>OTHER EXPENSES</b>					
CLAIMS & DAMAGES	1,000.00	0.00	0.00	500.00	1,000.00
INSURANCE P&C PLANT	21,745.09	23,000.00	22,575.25	23,000.00	30,000.00
INS. P&C DISTRIBUTION	1,144.48	1,200.00	1,188.17	1,200.00	1,500.00
PUBLIC OFFICIALS LIABILITY	933.51	717.87	928.88	925	1,050
EMPLOYMENT PRACTICE INS	1,048.55	793.36	1,760.77	1,500.00	2,600.00
PROFESSIONAL EXPENSES	0.00	0.00	0.00	0.00	0.00

	<b>FY14-15 ACTUALS</b>	<b>FY 15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 PROPOSED</b>	<b>FY17-18 PROPOSED</b>
WASTEWATER LINE MAPPING	0.00	5,000.00	3,625.00	10,000.00	10,000.00
LEGAL COUNSEL	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER</b>	<b>25,871.63</b>	<b>30,711.23</b>	<b>30,078.07</b>	<b>37,125.00</b>	<b>46,150.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Lease Purchase/Equipment	0.00	0.00	0.00	40,000.00	0.00
BACKHOE	0.00	0.00	0.00	0.00	0.00
PUMP STATION ENGINEERING	0.00	0.00	0.00	5,000.00	0.00
FARRANT PUMP STATION	0.00	30,000.00	7,040.00	60,000.00	65,000.00
SIPHON STUDY	0.00	3,000.00	1,209.57	3,000.00	4,000.00
WWT UPGRADE MAT & CONSTRUCT	0.00	0.00	0.00	0.00	0.00
SEWER LINES, STRUCTURES	306.97	20,000.00	2,518.36	18,000.00	20,000.00
SEWER LINES MATERIALS	373.25	15,000.00	0.00	0.00	20,000.00
SEWER MAIN LINING	0.00	20,000.00	0.00	20,000.00	0.00
VACTOR TRUCK	0.00	0.00	0.00	0.00	0.00
VEHICLES	0.00	0.00	48,137.29	0.00	0.00
SEWER LINE CAMERA	0.00	7,000.00	0.00	0.00	0.00
<b>TOTAL CAPITAL</b>	<b>680.22</b>	<b>95,000.00</b>	<b>58,905.22</b>	<b>146,000.00</b>	<b>109,000.00</b>
<b>DEBT SERVICES</b>					
CSO BOND PRINC.	0.00	0.00	0.00	0.00	0.00
CSO BOND INTEREST	0.00	0.00	0.00	13,646.43	13,646.43
WASTEWATER NOTE RF1-004	-0.43	13,646.43	0.00	0.00	0.00
BOND PAYMENT 84	0.00	0.00	0.00	0.00	0.00
BOND INTEREST 84	0.00	0.00	0.00	0.00	0.00
SEWER BOND PRINCIPAL 01	30,000.00	30,000.00	0.00	30,000.00	30,000.00
SEWER BOND INTEREST 01	11,884.75	15,209.00	15,209.00	15,209	15,209
LOAN RF1-029	21,775.00	22,210.83	0.00	22,211.00	21,775.00
ADMIN FEE RF1-029	4,248.20	3,812.70	3,812.70	3,813.00	4,248.00
LOAN RF1-075	177,942.00	181,499.40	0.00	181,499.00	181,499.00
ADMIN FEE RF1-075	61,544.01	57,985.20	57,985.20	57,985.00	61,544.01
LOAN RF1-079	13,179.00	13,443.45	0.00	13,444.00	13,443.45
ADMIN FEE RF1-079	2,571.29	2,307.69	2,307.69	2,308.00	2,571.29
LOAN RF1-098-2	3,419.00	3,419.48	0.00	3,419.00	3,419.00
LOAN RF1-150	8,917.00	9,094.94	0.00	9,095.00	8,917.00
ADMIN FEE LOAN RF1-150	4,135.70	4,154.67	3,953.42	4,155.00	4,136.00
TANKER SINKING FUND	0.00	0.00	0.00	0.00	0.00
RESERVE FUND	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>339,615.52</b>	<b>356,783.79</b>	<b>83,268.01</b>	<b>356,784.43</b>	<b>360,408.18</b>
<b>TOTAL SEWER OPERATION</b>	<b>1,225,140.18</b>	<b>1,411,186.48</b>	<b>1,117,541.74</b>	<b>1,483,143.23</b>	<b>1,545,684.98</b>
<b>WATER TREAT &amp; PUMP</b>					
REGULAR PAY	24,981.45	16,015.81	25,224.45	16,500.00	14,865.92
OVERTIME PAY	4,645.24	4,000.00	4,403.38	4,000.00	3,000.00
VACATION	0.00	1,189.44	0.00	1,225.00	1,125.12
HOLIDAY	0.00	832.51	0.00	858.00	773.36
SICK PAY	0.00	0.00	0.00	0.00	0.00
FICA	4,380.46	1,685.89	3,693.22	4,400.00	4,400.00
LONGEVITY	0.00	275.00	0.00	275.00	275.00
FUEL	4,093.86	5,000.00	2,711.46	5,000.00	5,000.00
OPERATING SUPPLIES	2,206.66	2,500.00	3,641.83	2,500.00	3,200.00
REPAIR PARTS	1,473.39	2,500.00	2,029.69	2,500.00	2,500.00
SMALL TOOLS & EQUIPMENT	245.99	1,000.00	611.25	500.00	1,000.00
WATER METERS	11,669.29	4,500.00	11,149.74	12,000.00	67,500.00

	<b>FY14-15 ACTUALS</b>	<b>FY 15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 PROPOSED</b>	<b>FY17-18 PROPOSED</b>
COMMUNICATIONS	3,194.32	2,100.00	18,779.39	3,000.00	3,200.00
REPAIRS & MAINTENANCE	6,372.14	12,000.00	10,551.34	7,000.00	12,000.00
UTILITIES	126,083.03	140,000.00	140,523.09	130,000.00	145,000.00
OTHER EXPENSES	11,080.64	15,500.00	11,279.84	12,500.00	11,000.00
ARSENIC TREATMENT	0.00	4,000.00	4,850.00	0.00	5,000.00
WATER TOWER LAND PURCHASE	0.00	0.00	94,904.60	0.00	0.00
<b>TOTAL TREAT &amp; PUMPING</b>	<b>200,426.47</b>	<b>213,098.65</b>	<b>334,353.28</b>	<b>202,258.00</b>	<b>279,839.40</b>
<b>WATER DISTRIBUTION</b>					
REGULAR PAY	7,471.15	33,868.52	10,844.73	34,400.00	65,000.00
OVERTIME PAY	1,730.89	5,000.00	1,368.09	5,000.00	5,000.00
VACATION	2,885.35	1,795.68	4,392.60	2,500.00	3,928.00
HOLIDAY	2,012.42	3,242.20	1,795.38	1,850.00	1,903.68
SICK PAY	503.56	0.00	947.56	0.00	0.00
REPAIRS	0.00	11,000.00	9,664.33	0.00	0.00
OPERATING SUPPLIES	964.29	3,000.00	855.26	1,500.00	3,000.00
TRUCK & EQUIP SUPPLIES	0.00	2,200.00	907.94	800.00	800.00
TRUCK & EQUIP REPAIRS	0.00	2,500.00	2,388.48	2,000.00	2,000.00
TRK & EQUIP REPAIR PARTS	0.00	700.00	310.14	3,000.00	3,000.00
SMALL TOOLS & EQUIP	1,976.10	1,500.00	1,943.09	1,800.00	2,200.00
MATERIALS	13,697.85	25,000.00	11,055.62	20,000.00	12,000.00
DERBY ROAD WATERLINE	19,519.44	0.00	11,031.29	0.00	0.00
FUEL	4,178.80	11,000.00	2,298.84	9,000.00	4,000.00
COMMUNICATIONS	1,604.26	2,500.00	2,073.40	2,000.00	2,400.00
TRUCK & EQUIP RENTAL	1,215.75	5,000.00	0.00	4,000.00	0.00
REPAIR & MAINTENANCE	5,177.93	9,000.00	3,252.03	6,500.00	6,000.00
OTHER EXPENSES	696.51	4,000.00	1,237.50	1,500.00	1,800.00
EQUIPMENT	575.00	2,000.00	0.00	2,000.00	2,500.00
IMPROVEMENTS	13,731.03	0.00	0.00	0.00	0.00
<b>TOTAL DISTRIBUTION</b>	<b>77,940.33</b>	<b>123,306.40</b>	<b>66,366.28</b>	<b>97,850.00</b>	<b>115,531.68</b>
<b>WATER ADMINISTRATION</b>					
SALARIES	34,180.18	38,864.63	39,960.77	40,000.00	41,196.06
VACATION	2,574.78	3,553.48	2,437.45	3,670.00	3,785.75
HOLIDAY	1,683.80	1,886.73	1,560.88	1,960.00	2,000.71
SICK PAY	38.51	0.00	21.57	0.00	0.00
OFFICE SUPPLIES	192.03	300.00	115.84	300.00	300.00
EMPLOYEE WORK CLOTHES	1,672.56	1,200.00	879.40	1,600.00	1,200.00
COMMUNICATIONS	161.10	100.00	336.38	200.00	500.00
REPAIR & MAINTENANCE	876.13	700.00	1,277.33	900.00	1,500.00
OTHER EXPENSES	240.00	400.00	490.45	400.00	400.00
EQUIPMENT (SOFTWARE)	140.42	1,000.00	1,198.50	3,000.00	3,000.00
EQUIPMENT (COMPUTER)	444.17	2,000.00	1,747.15	4,000.00	2,000.00
<b>TOTAL WATER ADMIN</b>	<b>42,203.68</b>	<b>50,004.83</b>	<b>50,025.72</b>	<b>56,030.00</b>	<b>55,882.52</b>
<b>PERSONNEL EXPENSE</b>					
UNEMPLOY COMP	4,985.56	2,209.83	4,269.12	2,042.00	4,985.56
WORKER'S COMP	8,093.43	3,795.78	9,120.14	8,095.00	8,093.43
HEALTH INSURANCE	6,554.87	17,718.96	6,945.52	7,500.00	6,554.87
HEALTH SAVINGS ACCOUNTS	0.00	0.00	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	0.00	0.00	0.00	0.00
FICA	5,100.00	8,434.05	6,004.99	5,100.00	5,100.00
MUNI-RETIREMENT	5,922.69	7,717.43	6,089.43	6,000.00	5,922.69
EMPLOYEE DISABILITY INS	136.92	175.00	136.92	137	136.92
LIFE INSURANCE	57.00	75.00	57.00	57.00	57.00

	<b>FY14-15 ACTUALS</b>	<b>FY 15-16 BUDGET</b>	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 PROPOSED</b>	<b>FY17-18 PROPOSED</b>
EDUCATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>30,850.47</b>	<b>40,126.05</b>	<b>32,623.12</b>	<b>28,931.00</b>	<b>30,850.47</b>
<b>OTHER EXPENSE</b>					
P&C INSURANCE	9,642.74	10,000.00	9,773.18	10,000.00	9,700.00
PUBLIC OFFICIALS LIABILITY	105.13	353.93	104.60	125.00	350.00
EMPLOYMENT PRACTICE INS	118.08	391.15	198.29	0.00	350.00
PROFESSIONAL EXPENSE	2,705.48	600.00	0.00	2,800.00	2,800.00
WATERLINE MAPPING	0.00	5,000.00	3,625.00	10,000.00	10,000.00
OTHER EXPENSES	0.00	0.00	0.00	500.00	500.00
<b>TOTAL OTHER EXPENSE</b>	<b>12,571.43</b>	<b>16,345.08</b>	<b>13,701.07</b>	<b>23,425.00</b>	<b>23,700.00</b>
<b>CAPITAL EXPENDITURES</b>					
STREET WATER LINES	0.00	30,000.00	24,264.13	0.00	0.00
WATER LINES-LABOR	0.00	15,000.00	5,649.88	0.00	8,000.00
WATER LINES-ENG & DES	0.00	10,000.00	99.00	0.00	0.00
WATER LINES-MATERIALS	0.00	29,000.00	17,191.18	0.00	50,000.00
WATERLINE EQUIPMENT RENT	0.00	0.00	23,934.91	0.00	8,000.00
WATERLINE CONSTRUCTION	0.00	0.00	22,029.16	0.00	0.00
WATER TOWER MAINT	0.00	30,000.00	0.00	0.00	0.00
VEHICLE	0.00	0.00	0.00	40,000.00	0.00
WATERWELL REDEVELOPMENT	0.00	0.00	0.00	0.00	0.00
BACKHOE	0.00	0.00	0.00	0.00	0.00
WATER PROJ CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
WATER LINE PROJ MATERIALS	0.00	0.00	0.00	0.00	0.00
WATER LINE EQUIPMENT RENT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL</b>	<b>0.00</b>	<b>114,000.00</b>	<b>93,168.26</b>	<b>40,000.00</b>	<b>66,000.00</b>
<b>DEBT SERVICES</b>					
1984 BOND PRINCIPAL	26,058.00	27,400.47	0.00	27,401.00	28,787.00
1984 BOND INTEREST	16,577.62	14,449.53	14,711.58	14,450.00	13,063.00
WATERLINE NOTE PRINC.	0.00	0.00	0.00	0.00	0.00
WATERLINE NOTE INT.	0.00	0.00	0.00	0.00	0.00
99 WATERLINE BOND PRIN.	20,000.00	0.00	0.00	0.00	0.00
99 WATERLINE BOND INT.	-1,388.14	0.00	0.00	0.00	0.00
RF3-095 WATERWELL INT.	3,659.79	3,659.79	3,401.91	3,660.00	3,136.00
RF3-095 ADMIN FEE	7,319.58	7,319.58	6,803.82	7,320.00	6,272.00
RF3-095 WATERWELL PRIN.	25,272.00	25,787.63	0.00	25,787.00	27,368.00
RF3-129 WTF PRINC.	94,019.00	94,018.61	0.00	94,019.00	96,839.00
RF3-129 WTF INT. & Admin Fee	20,460.00	61,377.00	58,559.27	61,379.00	19,520.00
RF3-129 ADMIN FEE	40,920.00	0.00	0.00	0.00	39,040.00
SINKING FD WATER TOWER	0.00	0.00	0.00	30,000.00	15,000.00
SINKING FD RESERVOIR COVER	0.00	0.00	0.00	10,000.00	0.00
WTF SINKING FUND	0.00	98.54	0.00	10,000.00	10,000.00
<b>TOTAL DEBT SERVICE</b>	<b>252,897.85</b>	<b>234,111.15</b>	<b>83,476.58</b>	<b>284,016.00</b>	<b>259,025.00</b>
<b>TOTAL WATER OPERATION</b>	<b>616,890.23</b>	<b>790,992.17</b>	<b>673,714.31</b>	<b>732,510.00</b>	<b>830,829.07</b>

## City Clerk & Treasurer's Report's

The following reports are a summary of what happened financially in the City during the last fiscal year from July 1, 2015 to June 30, 2016. Should anyone have questions or need information please come into our office at 222 Main Street or call 334-2112. We will be happy to answer any if we can or direct you to the appropriate department for answers. I wish to thank Rebecca Therrien and my Assistant Clerk/Treasurers Rosemarie Hartley and Stacey Therrien for their hard work, professionalism and dedication to the City of Newport. We thank you the Citizens of Newport for your continued support.

Respectfully,  
James D. Johnson  
City Clerk/Treasurer

<b>Tax Levy</b>			
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Municipal Grand List	256,167,800	257,837,120	263,942,380
Education Grand List	255,003,174	257,578,029	266,281,787
Homestead Rate	2.8845	2.9172	2.8653
Non-Resident Rate	3.039	3.107	3.0008
Municipal Rate	1.1846	1.1942	1.1797
Appropriations	0.0805	0.0925	0.0576
Voted Exempt	0.0117	0.0178	0.0148
Resident School Rate	1.6077	1.6127	1.6132
Non-Resident School Rate	1.7622	1.8025	1.7487
School Taxes	3,849,440	3,960,032	4,007,391
Appropriations	203,889	238,616	151,968
Voted Exempt	29,839	45,806	39,152
Municipal Taxes	3,002,022	3,079,195	3,112,215
<b>Total</b>	<b>7,083,190</b>	<b>7,323,649</b>	<b>7,310,726</b>

<b>Revenues and Expenses</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2016</b>	
<b><u>Revenue</u></b>	
Tax & Assessment	7,681,216
General Government	307,620
Public Safety	445,508
Public Works	585,711
Recreation & Culture	351,627
Investment Income	2,911
<b>Total</b>	<b>9,374,593</b>
<b><u>Expenses</u></b>	
General Government	795,462
Public Safety	1,369,197
Public Works	832,675
Recreation & Culture	526,904
Other Expenses	474,304
Personnel Expenses	637,914
Capital Expenses	1,054,941
Debt Service & Sinking Funds	291,449
School Appropriation	3,910,544
<b>Total</b>	<b>9,893,390</b>
Expenses over Revenue	(518,797)
Proceeds from Long Term debt	25,326
Change in Fund Balance	(493,471)
Balance Beginning of Year	1,198,349
Balance End of Year	704,878

<b>Balance Sheet – Governmental Fund</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2016</b>	
<b><u>Assets</u></b>	
Cash	894,169
Delinquent Tax Receivables	105,988
Other Receivables	232,150
Pre-Paid Expense	8,952
<b>Total</b>	<b>1,241,259</b>
<b><u>Liabilities</u></b>	
Due to Other Funds	23,588
Customer Deposits	4,485
Account Payable	142,539
Accrued Wages	59,582
Accrued Vac/Sick/Comp Time	140,156
Other Accruals	1,454
Unearned Revenue	164,577
<b>Total</b>	<b>536,381</b>
<b><u>Fund Balance</u></b>	
Committed	361,391
Assigned	17,866
Unassigned	325,621
<b>Total Fund Balance</b>	<b>704,878</b>
<b>Total Fund Balance &amp; Liabilities</b>	<b>1,241,259</b>

<b>Community Development Block Grant</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2016</b>	
<b><u>Revenue</u></b>	
Interest	26
<b><u>Expenses</u></b>	
	0
<b>Balance Beginning of Year</b>	<b>31,578</b>
<b>Balance End of Year</b>	<b>31,604</b>

<b>Perley J. Niles Fund</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2016</b>	
<b><u>Revenue</u></b>	
Dividends	3,547
Investments	7,005
<b>Total</b>	<b>10,552</b>
<b><u>Expenses</u></b>	
Admin fees	1,081
Advertising	200
Legal	85
Beneficiaries	1,200
<b>Total</b>	<b>2,566</b>
<b>Balance Beginning of Year</b>	<b>134,640</b>
<b>Balance end of year</b>	<b>142,626</b>

<b>Restricted/Assigned/Committed Funds</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2016</b>	
<b><u>General Fund</u></b>	
Committed for FY 17 Budget Deficit	150,000
Committed for Bike Path, Reassigned to FY 17 Deficit	46,357
Committed for Coventry St. Sinking fund	86,923
Committed for Tennis Court Sinking fund	20,865
Committed for Reappraisal	57,246
<b>Total</b>	<b>361,391</b>
<b><u>Recreation Fund</u></b>	
Committed for use in Recreation fund	28,319
Committed for use in Mooring Management Fund	6,184
<b>Total</b>	<b>34,503</b>
<b><u>Capital Projects</u></b>	
Committed for use in Capital fund	17
<b>Total committed Fund Balance</b>	<b>395,911</b>
<b><u>Assigned Funds</u></b>	
Assigned for Facilities Maintenance	17,866

<b>East Main Street Cemetery Fund</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2016</b>	
<b><u>Revenue</u></b>	
Interest	5
Dividends	6,163
Investments	12,414
<b>Total</b>	<b>18,582</b>
<b><u>Expenses</u></b>	
Admin Fees	1,879
Contracted Service	8,316
<b>Total</b>	<b>10,939</b>
<b>Balance Beginning of Year</b>	<b>206,554</b>
<b>Balance End of Year</b>	<b>214,197</b>

<b>Public Safety Fund Fiscal Year Ending June 30, 2016</b>	
<b><u>Revenue</u></b>	
Drug Service Grant	6,538
Interest	29
<b>Total</b>	<b>6,567</b>
<b><u>Expenses</u></b>	
Police Expenditures	1,000
<b>Balance Beginning of Year</b>	<b>36,552</b>
<b>Balance End of Year</b>	<b>42,119</b>

<b>Recreation Fund Fiscal year Ending June 30, 2016</b>	
<b><u>Revenue</u></b>	<b>5,592</b>
<b><u>Expenses</u></b>	<b>4,338</b>
<b>Revenue over Expenses</b>	<b>1,254</b>
<b>Balance as of June 30, 2015</b>	<b>27,065</b>
<b>Balance as of June 30, 2016</b>	<b>28,319</b>

<b>Deferred Revenue Fiscal Year Ending June 30, 2016</b>	
D.A.R.E.	4,288
ACT 60 Reappraisal	120,157
Bike Path Grant	40,132
<b>Total</b>	<b>164,577</b>

<b>Notes &amp; Bonds Payable At June 30, 2016</b>	
<b><u>Sewer Fund</u></b>	
Beginning Balance	3,719,791
Additions	0
Deletions	259,871
<b>Ending Balance</b>	<b>3,459,922</b>
<b><u>Water Fund</u></b>	
Beginning Balance	2,589,739
Additions	0
Deletions	150,539
<b>Ending Balance</b>	<b>2,439,200</b>
<b><u>Governmental Fund</u></b>	
Beginning Balance	1,090,766
Additions	25,256
Deletions	265,323
<b>Ending Balance</b>	<b>850,700</b>

<b>Mooring Management Fiscal Year Ending June 30, 2016</b>	
<b>Revenue</b>	<b>6,100</b>
<b>Expenses</b>	<b>4,981</b>
<b>Revenue over expenses</b>	<b>1,119</b>
<b>Balance June 30, 2015</b>	<b>5,065</b>
<b>Balance June 30, 2016</b>	<b>6,184</b>

**Delinquent Utilities & Taxes  
as of December 30, 2016**

**Sewer**

Number of Services Delinquent	323
Over 30 Days	625
Over 60 days	20,106
Over 90 Days	501
Over 120 Days	39,776
<b>Total</b>	<b>61,008</b>

**Water Fund**

Number of Services Delinquent	403
Over 30 Days	614
Over 60 Days	18,740
Over 90 Days	475
Over 120 Days	41,232
<b>Total</b>	<b>61,061</b>

**Taxes Delinquent**

<b>Year</b>	<b>Payments</b>	<b>Interest</b>	<b>Penalty</b>	<b>Total</b>
2014-15	18,028	1,753	1,442	21,223
2015-16	108,123	7,950	8,650	124,723

**VITAL STATISTICS REPORT  
FOR THE YEAR ENDING DECEMBER 31, 2016**

**MARRIAGES**

2012 .....	38
2013 .....	41
2014 .....	31
2015 .....	43
2016 .....	31

**BIRTHS**

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2012 .....	113	121	234
2013 .....	120	108	228
2014 .....	118	94	212
2015 .....	135	98	233
2016 .....	114	110	224
<b>RESIDENTS OF THE CITY.....</b>			<b>44</b>

**DEATHS**

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2012 .....	78	73	151
2013 .....	81	74	155
2014 .....	75	65	140
2015 .....	71	94	165
2016 .....	80	77	157
<b>RESIDENTS OF THE CITY.....</b>			<b>64</b>

**2016 DEATHS SHOWN BY AGE GROUP**

UNDER 1 YEAR.....	1
BETWEEN 1 AND 10 YEARS.....	0
BETWEEN 11 AND 20 YEARS.....	0
BETWEEN 21 AND 30 YEARS.....	3
BETWEEN 31 AND 40 YEARS.....	2
BETWEEN 41 AND 50 YEARS.....	7
BETWEEN 51 AND 60 YEARS.....	7
BETWEEN 61 AND 70 YEARS.....	16
BETWEEN 71 AND 80 YEARS.....	34
BETWEEN 81 AND 90 YEARS.....	54
BETWEEN 91 AND 100 YEARS.....	31
OVER 100 YEARS.....	2
<b>TOTAL .....</b>	<b>157</b>
<b>RESIDENTS OF THE CITY.....</b>	<b>64</b>

## Message from the Recreation Director



The year 2016 was turned out to be a re-building year. Much emphasis went towards improving infrastructure at Prouty Beach and the City Dock Waterfront. Programs and events continue to grow and be well received by the community. Total income from parks and recreation department was \$348,274 and expenses totaled \$526,903. In all, Newport City taxpayers offered a broad range of recreational and park services for a net cost of \$178,629. That means that for about \$40/person, parks and recreational services were available to Newport City residents.

Sixty-six percent of expenses were recovered and we feel that with proper dedication of services we can recover an even higher percent of expenses with an ultimate goal of costing taxpayers a net cost of \$0 for parks and recreational services. An ambitious goal, but with proper planning and business savvy we feel we can reach this goal in the years to come. To reach this goal we are ranking our services by who is benefitting from the service being provided. Essentially a service for the good of the public is subsidized and services that benefit the individual will earn a profit.

The benefits don't stop there. Indirect income due to parks and recreation was absorbed in our local stores, gas stations, hotel rooms, restaurants and more. By offering a myriad of physically active programs, our collective public health was improved. Children of all ages embraced educational opportunities and gained lifelong skills. The benefits of recreation are endless and the net cost of offering those services is remarkably inexpensive.

### Gateway Center

The Gateway Center continues to serve as a public meeting place as well as an event center for the Newport community and beyond. The building began being leased by

Newport Natural LLC., as of June 1, 2016. Savings from the lease agreement are just now being felt by way of a reduction in utility and maintenance expenditures. Improvements were seen instantly with the waterfront snack bar and aesthetic improvements. We are continually working closely with Newport Natural to ensure smooth delivery of services.

### Newport City Dock

The Dock building was repaired during the winter of 2016. Repairs included replacing all windows and doors, sheetrock, studs, insulation, flooring, electrical repairs, siding, roof, and more. The mild winter allowed time for the Public Works department to complete some of the work at a savings to the city. The rest of the work was contracted to local businesses and finishing touches were completed by the dock crew.

Mooring station inspections remain on schedule and any insufficient tackle is being repaired or removed. We feel confident that all mooring tackle meets specifications and we will continue to inspect them bi-annually to ensure safe mooring fields and fairways. Currently there are mooring stations available and certificates of registration are being accepted.

Gallons of gas dispensed, our biggest indicator of activity at the dock, stayed relatively even with 2015 amounts. A new diaphragm kit was installed on the pump out pump along with new hoses and hardware which improved efficiency, cleanliness, and safety of pump outs. Aquatic nuisance plants continue to impede boat maneuverability and we have been working closely with the Vermont Agency of Natural Resources to find an environmentally conscious approach to controlling the plants. Permits are filed for hydro-raking and bottom barriers to reduce and/or eliminate the aquatic nuisance plants.

### Gardner Memorial Park

Gardner Memorial Park, designated approximately 100 years ago, has served the Newport citizenry with outstanding recreational opportunities since its

designation. Over the past 100 years the park has evolved to meet the needs of the community. Some park infrastructure is aging and in need of repair/removal. We continue to stretch resources to keep the park safe and usable, and continue to search for creative ways to improve the aging park infrastructure without burdening the already stretched taxpayers.

The park remains heavily used almost every day of the year. The playground is busy whenever there is no snow (and sometimes when there is snow). Demand for softball/baseball fields is growing. The skate park continues to be a destination for skateboarders and is being self-monitored/maintained by its users.

Although there are many opportunities for improvements at Gardner Memorial Park, it still remains a destination for sports tournaments and special events that dramatically boost our local economy. The park does not generate a lot of income directly to city coffers, but indirectly generates income to local businesses, restaurants, gas stations, hotels, etc.

### **Prouty Beach & Campground**

Prouty Beach saw big improvements during the 2016 season. Campsites were improved, internet service improved, a shuffleboard court was added, horseshoe pits were added, a t-ball field was added, the ticket booth was moved away from park amenities and closer to the camping area, buildings were painted, new picnic tables were added, boarded up windows were replaced, and more.

Income from the campground was approximately \$20,000, which is lower than we had anticipated. With the fiscal year ending June 30, the majority of the 2016 camping season will count towards the following year's fiscal income. Trends so far indicate that income will be better for the 2016-2017 fiscal year and I plan to be reporting much better income next report.

### **Programs and Events**

Youth camps are being offered every time there is no school and all summer long. We are starting to see specific trends in

participation in these programs and are at a point now where we will re-evaluate their success and determine their futures. Monitoring trends and adjusting to meet the needs of the community is our main concern with program planning.

Our goal is to offer outstanding programs for all ages. Costs associated with the delivery of these programs is passed on to participants and is not subsidized by taxpayers. Special events, on the other hand, which benefit the public are subsidized to some degree.

Since I took over this department in the summer of 2009 we have added a number of special events that have become signature events. Independence Celebration, Monster Bash, Santa Fest, Aquafest, Pomerleau Holiday Party, and Jazz Fest were not being produced when I arrived. Programming for the entire family has also been increased tremendously with huge expansion of summer programming, and the addition of school year and adult programming. We will continue to monitor the trends and offer relevant programming and special events as our capacity allows and trends dictate.

### **In Closing**

The Newport Parks & Recreation Department is a team of dedicated professionals that strives to create and offer a wide variety of quality programs, events, and facilities for the citizens of Newport. The team consists of Jess Booth-Recreation Supervisor, Mac McKenny-Parks Supervisor, Laurel Wilson-Administrative Assistant, Andrew Cappello-Parks & Recreation Director (me), and many wonderful part-time and seasonal employees. This is the best parks and recreation team this side of Lake Memphremagog.

Our doors are always open and we are interested in what people have to offer. Please feel free to contact any one of us with ideas, volunteerism, donations, or anything else. We are here for you and are honored to be serving you.

***Respectfully Submitted,  
Andrew Cappello***



Andrew Cappello, Jess Booth, Santa Claus, Mac McKenny

*We create community through people, parks and programs*

## Message from the Forever Young Club – Newport Senior Center

The Forever Young Club meets each Wednesday at the Newport Senior Center in the basement of the Newport Municipal Building.

Members must be 55 or older. We have a membership of \$10.00 yearly. Lunch is \$4.00 for members and \$5.00 for non-members.

We are currently trying to recruit new members. We lost a lot of members in 2015 and 2016. We have a social time (playing cards, cribbage, and board games) before our lunch. Several members enjoy playing Bingo after the meal.

Each year the city sponsors two bingo games. This year we are trying to come up with something that would benefit all members, not just the ones that like to play bingo.

We hold our meeting the third Wednesday of the month. We enjoy cake and ice cream on the last Wednesday of the month to celebrate anyone that had their birthday in that month.

The club offers a place for people to mingle or just to play games with friends. We would love to have people stop in to see what we do and perhaps join us.

Respectfully submitted,

Esther Searles, Club President  
323-7150

## Message from the Police Chief



To the Citizens of Newport City:

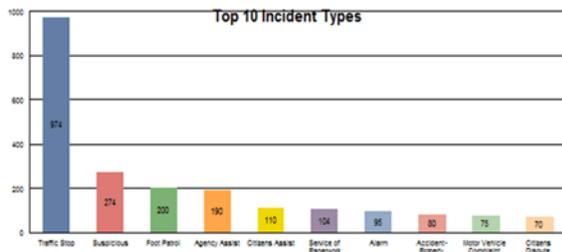
The year 2016 was a tumultuous year for Law Enforcement worldwide. Officer assaults and deaths have increased by an alarming rate. To combat these incidents the Newport Police Department invested heavily in training this past year. Topics included, but were not limited to; Identifying Potential School Shooters, Traffic Incident Management System, Taser, Civil Rights, Bias in Policing, Post-Traumatic Stress Disorder and Traumatic Brain Injuries, Domestic Violence, and a host of others.

Additionally, the implementation of a County-wide, ready, Dispatch Center and technological advancements have poised your Police Department to not only meet foreseen challenges in the upcoming year but pre-plan and attempt to anticipate the unforeseen.

You will note a significant increase in the calls to service this year. This is based partly on a newly implemented computer tracking system known as Valcour. The new and old systems coded incidents differently, thus the drastic increase in certain categories and decrease in others. Please see the stats below and feel free to contact me should you have any questions. As we move forward in the 21<sup>st</sup> century policing world the Newport Police Department stands at the ready to face these new and ongoing challenges, equip our personnel with the latest and up to date training tactics and personal protective equipment, and look for federal grants to help offset the burden to the municipality. Thank you for your continued support of your Police Department.

Sincerely,

Chief Seth C. DiSanto



<u>Incidents</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Consent Search	15	34	22
Manslaughter - Negligent	0	1	0
Homicide/Murder	1	0	0
Suicide	0	2	0
Sex Offense	13	9	39
Pornography / Obscene Material	1	1	1
Sex Offender Reg. - Failure to Reg.	4	2	0
Assist - Other/Public	0	0	18
Aggravated Assault	6	8	4
Assault Simple, Not Aggravated	27	34	20
Assault Police, Not Aggravated	0	1	0
Assault Intimidation	1	3	2
Boater Assist ***	0	0	5
Stalking	2	0	2
Burglary	27	23	27
Custodial Interference	0	0	8
Death Investigation - Undetermined	1	0	0
Disposed Needle ***	0	0	16
Domestic Assault - Misd./Felony	0	0	5
DUI Detail	0	0	8
False Pretenses	0	0	1
Hindering Arrest	0	0	1
Information Card	0	0	13
K9 Assist	3	13	14
K9 Training ***	0	0	13
Larceny Purse Snatching	0	2	0
Larceny - Retail Theft	15	24	23
Larceny From Motor Vehicle	35	6	19
Larceny From Person ***	0	0	4
Larceny Bicycles	5	1	0
Larceny From Building	8	11	18
Larceny - Other	43	42	25
Larceny Pocket Picking	1	0	0

Lewd & Lascivious Conduct ***	0	0	3
Lockdown Drill ***	0	0	1
Marine Patrol ***	0	0	2
North Country Hospital Detail***	0	0	35
North Country High School Security Detail ***	0	0	2
Overdose	0	2	8
Parade Detail ***	0	0	3
Public Records Request ***	0	0	5
R.A.D. Classes ***	0	0	6
Ride Along ***	0	0	4
Service of Paperwork ***	0	0	104
Speed Detail ***	0	0	3
Stolen Vehicle	4	0	3
Stonegarden Detail ***	0	0	6
Theft Of Services ***	0	0	6
Theft of Rental Property ***	0	0	3
TRO/FRO Violation ***	0	0	4
Winter Parking Ban ***	0	0	1
Counterfeit Coins, Bonds, Etc. ***	0	0	2
Fraud Bad Checks	2	3	5
Fraud	2	0	7
Fraud, Impersonation	2	1	0
Fraud, Credit Card, Teller Machine	1	1	0
Embezzlement	2	0	3
Stolen Property Possession	1	2	2
Vandalism	44	34	44
Weapons Offense ***	0	0	2
Vessel Inspection ***	0	0	2
Illegal Waste Transport	1	0	0
Lewd, Adultery	3	17	0
Sex Offender Registry Check	50	21	16
Drug Offenses	29	35	18
Prescription Fraud	1	0	0
Child Offenses	4	9	5
Contributing to Minors	1	0	0
Runaway	0	6	10
Mistreatment of Elderly	0	1	0
Domestic Abuse Order Violation	8	9	2
Drive/Operate Under Influence	24	18	14
Liquor Law Violations	0	3	2
Disturbing The Peace	0	6	0

Domestic Disturbance	64	81	70
Disorderly Conduct	24	35	15
Condition Of Release Violation	32	37	37
Discharging Firearms	0	0	1
Phone Complaint	11	16	6
False Information To Police	1	2	1
Kidnapping	0	1	0
Bomb Threat	1	0	0
Probation-Parole Violation	1	6	0
Trespassing Violation	30	25	13
Fugitive	0	1	0
Wanted Persons	55	22	22
Accident Injury DMV Report	4	10	15
Accident Damage DMV Report	60	80	93
ATV Incident	8	4	1
Motor Vehicle Complaint	113	136	97
Careless Negligent Motor Vehicle	2	3	1
LSA Motor Vehicle	15	8	17
Attempting to Elude Police	1	2	0
DLS Criminal	47	46	6
Illegal Dumping	1	0	4
Background Investigation	19	9	24
Burglary Alarm	14	11	18
Noise Complaint	54	56	81
DLS-Civil	4	3	1
Fire Department Assist	26	27	7
Fire Alarm/Drill	6	3	4
Arson	1	0	0
Haz-Mat Category 1	0	1	0
Fireworks	1	1	5
Property Watch	0	5	0
Alarms	86	141	17
Ambulance or Medical Assist	42	72	13
Animal Problem	86	82	66
Agency Assist	301	350	269
Attempt to Locate	3	5	3
Suicide – Attempted	0	7	6
Bomb Threat	1	0	0
Citizen Dispute	168	184	99
Citizen Assist	177	250	149
Criminal Mischief	0	1	0
E911 Hang-up	19	30	29

Foot Patrol	553	334	247
Communications Offense	7	22	3
Untimely Death	9	17	9
Directed Patrol	256	236	114
Escort	1	0	0
False Alarm	57	13	4
Weapon Law Violation	0	1	0
Intoxication	43	32	16
Juvenile Problem	72	78	87
Loitering	1	1	0
Lost and Found Property	39	25	26
Residence or Vehicle Lockout	2	0	0
Motorist Assist	19	7	18
Message Delivered	10	4	1
Mental Health Issue	32	57	11
Missing Person	0	5	4
Boating Incident	6	11	1
Not Classified	13	25	37
Parking Problem	10	8	15
Property Damage, Non - Vandalism	6	4	4
Suspicious Person/Circumstances	437	470	367
Recovered Property	3	0	1
Recovered Stolen Vehicle	1	0	0
Snowmobile/ATV Accident/Incident	8	0	0
Search Warrant	4	10	1
Roadway Hazard	10	15	4
Traffic Offense	16	43	11
Traffic Stop ***	0	0	974
Training ***	0	0	10
Public Outreach Programs \ Speaking	85	105	82
Unsecure Premises	55	30	9
Threats/Harassment	17	23	36
VIN Verification	36	64	47
Tobacco Violation	0	2	3
Obstructing Justice	0	2	2
Vagrancy	0	2	1
Accessory	0	1	0
Welfare Check	46	77	63
Total	<b>3719</b>	<b>3862</b>	<b>4039</b>

\*\*\*New Cad System Codes effective 04/04/2016

## Message from the Public Works Director

The Newport City Department of Public Works is responsible for the planning, design, construction, operation and maintenance of a variety of public facilities and provides basic services that affect the daily lives of everyone who lives and works in Newport. Things we take for granted — pure drinking water, wastewater collection sewers, passable and well-lit streets, controlled intersections— are all part of the important and complex function of the Public Works Department. The facilities under the guidance of the department include city highways, water distribution and treatment, wastewater collection, wastewater treatment plant, recycling services, selected public buildings and departmental vehicles. The department's overall goal is to provide the essential services necessary for the well-being of the community in accordance with public needs. The department employs a trained work force of fourteen full-time and four 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, bridges, sidewalks and drainage structures. 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 and pavement markings. 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.

### 2016 Construction

The City of Newport will be celebrating our 100<sup>th</sup> year during the summer of 2018. Our beautiful downtown became the start of our focus this past year. We set out refurbishing our green light poles that line the street. They were originally installed during the Main Street re-build back in 1994. We have also started replacing the deteriorating bricks. We have switched the existing concrete paver bricks to a clay brick so that the salt won't have the same effect as concrete bricks.

### Future Construction

Some streets that may see new construction are Trempe Street, Weaver Street, Hinman Street, Wells Street, Central Street, Memphremagog Views and Clyde Street.

### Recycling



Recyclables include aluminum/steel cans, aluminum foil/aluminum pie pans, glass bottles/jars, PET and HDPE plastic containers, bottles and jugs, corrugated cardboard, white/mixed paper, newspaper/magazines, paper mail/envelopes, box board and paper bags.

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

**Hazardous Waste Days will be held on May 13<sup>th</sup> and October 14<sup>th</sup> from 8:00-12:00 am.**

### Sewer

Clyde Street had 290' sewer main replaced, which has been a cause of concern for a few years because of its age and condition. We also replaced some drainage pipe and structures along with rebuilding the road and paving.

### Water

The City applied for and received a \$20,000 grant from State of Vermont, Department of

Environmental Conservation. This grant through the Vermont Drinking Water Division was requested to start a digital water system mapping program. The city purchased a GPS unit along with software to start mapping locations of all our infrastructure which included main line gate valves, fire hydrants and property curb-stop valves.

The City is working with CAI Technologies of Littleton, NH who first created our digital tax maps. They are currently working on building a cloud based platform of our tax maps along with entering all our water data that was collected during 2016. This was the start to gathering all our crucial infrastructure data. This project may take many years to accomplish but the result will be to have all our water, sewer, drainage and road data digitally captured.

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

In closing, I would like to say 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. I'd like to thank my crew of Larry, Rene, Dan, Marcel, Robert, Tom, Curtis, Chris, Alex and Jeremy for their hard work and dedication. The job certainly has its challenges and difficulties, but I feel privileged to serve the residents of this city. I will continue to strive to make this city beautiful, functional, and a place to be proud to live.

Thank you for your continued support.

Respectfully submitted  
Thomas L. Bernier  
Director of Public Works

## Message from the Fire Chief

Dear Citizens,

2016 proved to be an extremely busy year for your fire department. The department responded to well over 243 calls varying from major structure fires, motor vehicle crashes, hazmat calls, grass fires, several mutual aid calls as well as EMS assist calls. The department has also been very busy providing fire extinguisher training and fire prevention classes to various businesses, organizations, schools, daycares, and citizens of this community. Our roster is strong with 28 members. We would like to thank all the employers, who unselfishly allow our department members to leave their jobs in order to protect our city.

Our department personnel have been working hard all year to complete our training requirements. Training topics have covered SCBA, Automobile Extrication, Fire Ground tactics, Ice Rescue, Hazardous Materials Training, Hybrid Vehicle Extrication Safety, First Aid and CPR with AED and Emergency Vehicle Operation just to name a few. The Fire Department also takes pride in being part of The Relay for Life and The Mary Wright Halo Foundation.

All our hard work, dedication to the community and all the pertinent trainings that all the firefighters complete, were put to test this year when we had a successful rescue of an individual that was unconscious inside a fully engulfed residence. Every training we attend and the dedication of our firefighters to this department were proven to be invaluable.

Our equipment is in good shape. All equipment is certified and tested to Federal regulations. We've used donated money and fundraiser money to purchase some much-needed hand tools for the apparatus. We thank the voters of the city for supporting us in these purchases and invite all to stop by the fire house and look at all the equipment and apparatus that we have.

This year the fire department went through a property protection classification inspection. With the proper reporting, training and

training records, equipment certification and testing, we achieved a better rating for our city. We used to be a classification of 06/6X and, by the Chief keeping great records and keeping the equipment top notch, we've lowered our classification to a classification of 04/4X. This means residential, commercial and industrial fire insurance may stabilize or decrease.

The department would like to thank all the citizens in the area who participate in our fundraising events. We would also like to thank all the businesses that make these fundraisers possible with your generous donations. Without the support of the citizens and businesses, it wouldn't be possible to run

## **Message from the Zoning Administrator**

### **Planning Commission**

The Planning Commission (PC) had another busy year. The PC continued reviewing issues that have been raised for consideration of zoning bylaw changes. Most notable are changes related to industrial zone conditional uses, small animals and/or chickens, advertising signage and some small changes to zoning boundary lines. No changes to the regulatory requirements were made during 2016. However, changes are currently being prepared for public hearings, beginning the regulatory process for bylaw changes during the first quarter of 2107. Depending upon the outcome of the public hearings and other regulatory processes some bylaw changes are anticipated during 2017.

The Planning Commission consists of:

Charles Elliott, Chair  
Clark Curtis, Vice Chair  
Daniel Ross  
Woodman Page  
Robert Currier

Planning Commission Meetings are typically held on the first and third Tuesday of each

this department at the level of service that the City has benefited from over the previous years. Our fundraisers really help in augmenting our budget. It fills us with great pride knowing that in these tough times the citizens and businesses are always supportive of the fire department. Again, the Newport City Firefighters say Thank You!!

Respectfully submitted,

Jamie LeClair – Chief

Phil Laramie – 1<sup>st</sup> Assistant Chief

Donald (Pedro) Grondin – 2<sup>nd</sup> Assistant Chief

month at 7:00 pm in the City Council Room of the Municipal Building.

The public is always welcomed and encouraged to attend all meetings.

### **Development Review Board**

The Development Review Board held eight public hearings and reviewed seven permit applications. They approved all seven permits.

The DRB consists of the following persons:

John Harlamert, Chair  
Agathe Coburn, Vice-Chair  
Dan Ross, Clerk  
Harriet Hall  
Denise Bowen

Their meetings are typically held, as required by permit applications, on the 2nd and 4th Wednesdays of the month in the City Council Room of the Municipal Building at 7:00 p.m.

The public is always welcomed and encouraged to attend all meetings.

### **Issued Permits**

The total number of permits issued for 2016 was 58.

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

**2016**

**New Construction:**

1 & 2 family dwellings.....	6
Commercial/Industrial buildings .....	1

**Additions/Renovations:**

1 & 2 family.....	23
Commercial/Industrial.....	13

**Other:**

Merged Lots .....	1
Subdivisions .....	5
Signs .....	9

**2016 Totals..... 58**

**2015**

**New Construction:**

1 & 2 family dwellings.....	4
Commercial/Industrial buildings .....	2

**Additions/Renovations:**

1 & 2 family.....	41
Commercial/Industrial.....	16

**Other:**

Merged Lots .....	0
Subdivisions .....	3
Signs .....	8

**2015 Totals..... 74**

**2014**

**New Construction:**

1 & 2 family dwellings.....	2
Commercial/Industrial buildings .....	1

**Additions/Renovations:**

1 & 2 family.....	26
Commercial/Industrial.....	6

**Other:**

Merged Lots .....	3
Subdivisions .....	2
Signs .....	8

**2014 Totals..... 48**

**2013**

**New Construction:**

1 & 2 family dwellings.....	15
Commercial/Industrial buildings .....	1

**Additions/Renovations:**

1 & 2 family.....	25
Commercial/Industrial.....	17

**Other:**

Merged Lots .....	0
Subdivisions .....	5
Signs .....	4

**2013 Totals..... 67**

**2012**

**New Construction:**

1 & 2 family dwellings.....	6
Commercial/Industrial buildings.....	0

**Additions/Renovations:**

1 & 2 family.....	38
Commercial/Industrial.....	14

**Other:**

Merged Lots.....	0
Subdivisions .....	8
Signs.....	8

**2012 Totals..... 74**

The Zoning Administrator's office hours are Monday -Friday, 8:0 am to 12:00 Noon.

Respectfully submitted by,  
Charles Elliott, Zoning Administrator

**Message from the Assessor**

The 2017 City wide reappraisal is underway. The City has contracted with Vision Government Solutions, Inc, from Northboro Massachusetts to conduct the reappraisal. They have completed all of the exterior inspections. If a property owner was home during the initial visit an interior inspection was requested. This resulted in a small number of interior inspections. Vision will be sending out a letter to owners of properties that still need an interior inspection this spring. The Vision inspectors will be back in the City to follow up and make the remaining interior inspections.

Vision will be sending Income and Expense reports to rental and commercial properties. This data will be used to evaluate income producing properties. Your cooperation with this process is very important and appreciated.

Once the new proposed values are set, property owners will be asked to informally review their values and data. This happens before the formal grievance process starts. After the informal review by property owners the final values will be set and an abstract of the grand List will be lodged with

the City Clerk. This will start the formal grievance and appeals process. The formal grievance and appeals process is identical to the process between reappraisals, but with a higher number of appeals. It is the same process but it will take longer.

The one question property owners will want to know is “How much will my taxes be?” Unfortunately, because of the legal order of events the tax rates cannot be determined until after all of the grievances at the Assessor level have been determined. The new taxes cannot be determined until the new tax rates are determined.

The Vermont Legislature has not changed the rules for **Homestead Declarations**.

Homestead Property is owned and occupied by a VT resident as his or her principal home on April 1, and declared as a homestead on Form HS-122, Section A, that is filed with the

VT Department of Taxes. **A Homestead Declaration must be filed each year.**

Information about homesteads can be found at:

<http://tax.vermont.gov/property-owners/homestead-declaration>

Respectfully submitted by,  
Spencer B. Potter  
Assessor

# City of Newport, Vermont 2016 Auditor's Report



For the fiscal year ending  
June 30, 2016



**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License # 167

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Newport, Vermont, as of and for the year ended June 30, 2016, 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](http://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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

*Required Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Newport, Vermont's basic financial statements. The combining and individual nonmajor 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 nonmajor 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.



St. Albans, Vermont  
September 14, 2016

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

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, 2016.

### Financial Highlights

- The assets of the City of Newport exceeded its liabilities at the close of the most recent fiscal year by \$11,755,997 (net position). Of this amount, \$586,994 (unrestricted net position) may be used by the governmental activities of the City to meet the City's ongoing obligations to its citizens and creditors. For the business-type activities the net position is \$4,230,450, which means that if we were to liquidate the water/sewer funds we would have a cash surplus of \$4,230,450. Net position attributable to business-type activities decreased by \$197,599 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 \$704,878. Of this total amount, \$325,621 is available for spending at the government's discretion (unassigned fund balance). Management has committed \$361,391 of the fund balance for particular purposes, and \$17,866 is assigned for purposes identified in Note 9.

### Overview of the Financial Statements

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

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

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

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

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

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

**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.

City of Newport, Vermont  
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**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 45 and 46.

The City of Newport adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided on pages 38-43 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.

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

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

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

**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.

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

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's overall financial position. In the case of the City of Newport, assets exceeded liabilities by \$11,755,997 at the close of the most recent fiscal year.

By far the largest portion of the City of Newport's total net position (90%) reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure) less any related debt used to acquire those assets that are still outstanding. The City of Newport uses these capital assets to provide services to its citizens: consequently, these assets are not available for future spending. Although the City of Newport's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

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

**City of Newport, Vermont's Net Position**  
June 30, 2016

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 1,492,355	\$ 2,185,272	\$ 701,398	\$ 807,352	\$ 2,193,753	\$ 2,992,624
Capital assets	7,789,253	7,644,957	9,504,897	10,002,188	17,294,150	17,647,145
Deferred outflows	<u>392,602</u>	<u>113,081</u>	<u>68,914</u>	<u>21,539</u>	<u>461,516</u>	<u>134,620</u>
 Total Assets and Deferred Outflows	 <u>\$ 9,674,210</u>	 <u>\$ 9,943,310</u>	 <u>\$ 10,275,209</u>	 <u>\$ 10,831,079</u>	 <u>\$ 19,949,419</u>	 <u>\$ 20,774,389</u>
 Other liabilities	 \$ 660,529	 \$ 879,314	 \$ 30,776	 \$ 34,070	 \$ 691,305	 \$ 913,384
Net pension liabilities	629,079	75,623	113,394	14,404	742,473	90,027
Notes and bonds payable	850,700	1,090,766	5,899,122	6,309,530	6,749,822	7,400,296
Deferred inflows	<u>8,355</u>	<u>236,384</u>	<u>1,467</u>	<u>45,026</u>	<u>9,822</u>	<u>281,410</u>
 Total Liabilities and Deferred Inflows	 <u>\$ 2,148,663</u>	 <u>\$ 2,282,087</u>	 <u>\$ 6,044,759</u>	 <u>\$ 6,403,030</u>	 <u>\$ 8,193,422</u>	 <u>\$ 8,685,117</u>
 Net Investment in capital assets	 6,938,553	 6,554,191	 3,605,775	 3,692,658	 10,544,328	 10,246,849
Unrestricted	<u>586,994</u>	<u>1,107,032</u>	<u>624,675</u>	<u>735,391</u>	<u>1,211,669</u>	<u>1,842,423</u>
 Total Net Position	 <u>\$ 7,525,547</u>	 <u>\$ 7,661,223</u>	 <u>\$ 4,230,450</u>	 <u>\$ 4,428,049</u>	 <u>\$ 11,755,997</u>	 <u>\$ 12,089,272</u>

City of Newport, Vermont  
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**Governmental activities** - Governmental activities decreased the City of Newport's net position by \$135,676 during the current fiscal year. Investment in capital assets, net of related debt, increased as a result of principal payments on long-term bonds, notes and leases during the year that exceeded current year borrowings, while current year net additions to capital assets were more than depreciation expenses by \$144,296.

**City of Newport, Vermont's Changes in Net Position**  
June 30, 2016

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
Program Revenues:						
Charges for services	\$ 745,006	\$ 673,066	\$ 2,085,391	\$ 1,952,840	\$ 2,830,397	\$ 2,625,906
Operating grants	733,076	395,177	-	38,232	733,076	433,409
General Revenues:						
TIFF income	-	-	-	20,522	-	20,522
Property taxes	7,753,814	7,458,314	-	-	7,753,814	7,458,314
Investment earnings	22,554	21,533	18,391	17,412	40,945	38,945
Other revenues	45,672	50,232	-	-	45,672	50,232
Miscellaneous	-	-	722	2,665	722	2,665
<b>Total Revenues</b>	<u>9,300,122</u>	<u>8,598,322</u>	<u>2,104,504</u>	<u>2,031,671</u>	<u>11,404,626</u>	<u>10,629,993</u>
<b>Expenses</b>						
Governmental activities:						
General	1,308,140	1,070,310	-	-	1,308,140	1,070,310
Public Safety	1,441,210	1,410,457	-	-	1,441,210	1,410,457
Public Works	1,743,414	1,315,850	-	-	1,743,414	1,315,850
Library	101,000	101,000	-	-	101,000	101,000
Interest on long-term debt	41,975	38,479	-	-	41,975	38,479
Education, recreation, health and welfare	4,800,059	4,663,053	-	-	4,800,059	4,663,053
Business-type activities:						
Water	-	-	695,060	667,048	695,060	667,048
Sewer	-	-	1,607,041	1,528,508	1,607,041	1,528,508
<b>Total Expenses</b>	<u>9,435,798</u>	<u>8,599,149</u>	<u>2,302,101</u>	<u>2,195,556</u>	<u>11,737,899</u>	<u>10,794,705</u>
<b>Change in net position</b>	(135,676)	(827)	(197,597)	(163,885)	(333,273)	(164,712)
<b>Net position, beginning</b>	<u>7,661,223</u>	<u>7,662,050</u>	<u>4,428,047</u>	<u>4,591,932</u>	<u>12,089,270</u>	<u>12,253,982</u>
<b>Net position, ending</b>	<u>\$ 7,525,547</u>	<u>\$ 7,661,223</u>	<u>\$ 4,230,450</u>	<u>\$ 4,428,047</u>	<u>\$ 11,755,997</u>	<u>\$ 12,089,270</u>

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**Business-type activities** - Business-type activities decreased the City of Newport's net position by \$197,597 during the current fiscal year. The water fund had income of \$99,264 while the sewer fund had a loss of \$296,861. Key elements of this change are as follows:

- Water charges and rents increased revenue by \$44,182 from the previous year while operating expenses increased by \$28,013. We had an increase in net income of \$10,899 from the prior year in the Water Fund. Total water distribution expenses totaled \$55,372, a decrease of \$22,568 from the previous year.
- Sewer charges and rents increased in revenue by \$63,007 and discharge fees decreased by \$1,734 from the previous year, while operating expenses increased by \$78,529. Interest expense decreased by \$5,898 from the prior year. The Sewer Fund has a receivable from the General Fund of \$91,717, which is a decrease of \$76,591 from the prior year's receivable of \$168,308.
- Depreciation expense for the sewer fund is \$541,928 as compared to last year's \$539,149; and \$224,713 from last year's \$210,184 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 \$739,398 a decrease of \$491,081 in comparison to the prior year. Approximately 95% of the total fund balance (\$707,878) constitutes general fund equity, which is available for spending at the government's discretion. The City of Newport has available \$325,621 of this fund balance for various purposes, including capital reserve funds and expenditures in subsequent periods. While \$17,866 of the fund balance is assigned for a specified purpose, the City of Newport has committed \$361,391 for specific budget items.

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 (\$325,621) represents 3% of general fund expenditures (\$9,893,390), while total fund balance represents 7% of that same amount.

During the year ending June 30, 2016 the Fund Balance of the City of Newport's general fund decreased by \$493,471 (from \$1,198,349 to \$704,878). Key factors in this change are as follows:

- The City budgeted for a net change in fund balance in the amount of \$177,000.
- The City budgeted for using \$187,189 from the Long Bridge for the Building Renovations.
- The City assigned and spent prior fund balance on facilities maintenance, public works vehicles, and street resurfacing in the amount of \$206,134.
- Recreation Programs overspent by \$44,825.

Special revenue funds consist primarily of the Recreation Fund (\$28,319) and the Mooring Management Fund (\$6,184). 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  
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**Capital Asset and Debt Administration**

**Capital Assets** - The City of Newport's investment in capital assets, net of depreciation for its governmental activities increased by \$144,296 to a total of \$7,789,253. 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, 2016 our capital investment, net of depreciation decreased by \$497,291 to \$9,504,897 (sewer \$5,902,129, water \$3,602,768).

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

- A public works vehicle at a cost of \$71,704.
- Two new side walk plows at a cost of \$49,691.
- Street Resurfacing
- A used fire truck was purchased in the amount \$335,000.

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

**Long-term debt** - At the end of the current year, the City of Newport had total long-term debt outstanding of \$6,749,822. Of this amount, \$6,123,688 represents low to no-interest loans issued by the State of Vermont, \$355,700 represents loans with local banks and the remaining \$270,434 represents bonded debt backed by the full faith and credit of the City of Newport.

The City of Newport's total debt decreased by \$650,474 during the year.

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

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

**Requests for Information**

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

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

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

NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Government-wide and Fund Financial Statements

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

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

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

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

Measurement focus, basis of accounting, and financial statement presentation

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

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

The City reports the following major governmental funds:

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

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

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

Budgetary Data

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

- \* During January of each year, the City manager submits to the Board a proposed operating budget for the next fiscal year commencing July 1<sup>st</sup>. This budget includes proposed expenditures and the means of financing them. Included also is a final budget for the current year ending June 30<sup>th</sup>.
- \* 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, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Cash and Cash Equivalents

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

Receivables and Payables

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

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

Capital Assets

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

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

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).

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

Invested in capital assets, net of related debt – 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 net position – consist of net assets that are restricted by the Town's creditors, by enabling legislation, by grantors (both federal and state), and/or by contributors.

Unrestricted – all other net assets reported in this category.

Governmental Fund Balances

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

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

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

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

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

Unassigned – All amounts not included in other classifications.

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 nonoperating 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 nonoperating.

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, 2016 consisted of the following:

	<u>Bank Balance</u>	<u>Book Balance</u>
Insured - FDIC	\$ 895,380	\$ 711,150
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.	<u>827,962</u>	<u>833,994</u>
Uninsured, Right to Offset by Outstanding Debt	<u>5,084</u>	<u>577</u>
Petty Cash	<u>-</u>	<u>786</u>
TOTAL	<u>\$ 1,728,426</u>	<u>\$ 1,546,507</u>

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

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, 2016 consist of the following:

	General Fund	Proprietary Funds	Total
Delinquent Taxes, net of \$210,855 reserves	\$ 69,864	\$ -	\$ 69,864
Penalty and Interest	36,124	-	36,124
Other Receivable	232,150	-	232,150
Notes Receivable	-	4,711	4,711
Water Rents - Billed	-	87,352	87,352
Sewer Rents - Billed	-	89,707	89,707
Sewer Derby Share	-	45	45
Sewer Contracted Works	-	561	561
TOTAL NET RECEIVABLES	\$ 338,138	\$ 182,376	\$ 520,514

NOTE 4 DEFERRED REVENUE

Deferred revenue in the General Fund consists of the following at June 30, 2016:

Project D.A.R.E.	\$ 4,288
Act 60 Reappraisal	120,157
Bike Path Grant	40,132
	\$ 164,577

NOTE 5 ACCRUED VACATION/SICK/COMPTIME

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

Employees covered under the Police Union Contract can accumulate 960 hours, but are only vested for 240 hours.

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 5 ACCRUED VACATION/SICK/COMPTIME (continued)

Employees covered under the Public Works Union Contract can accumulate up to 60 days or 480 hours, but are 100% vested for the first 15 days and are 50% vested for the remainder.

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

	General	Water/Sewer
Vacation	\$ 75,959	\$ 6,721
Comptime	30,842	296
Sick - Short-Term	33,355	1,430
	140,156	8,447
Sick - Long-Term	67,116	-
Sick - Bank	13,309	11,432
	\$ 220,581	\$ 19,879

NOTE 6 SHORT TERM DEBT

The City had a tax anticipation line of credit with Passumpsic Savings Bank with an available balance of \$1,000,000 at a rate of 0.70% dated July 1, 2015 and due June 30, 2016. 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 7 NOTES AND BONDS PAYABLE

The following is a summary of changes in notes and bonds payable for the year ended June 30, 2016:

	Beginning Balance June 30, 2015	Additions	Deletions	Ending Balance June 30, 2016
<u>BUSINESS-TYPE FUNDS</u>				
<u>Sewer Fund:</u>				
Note payable to State of Vermont Revolving Loan Fund RFI-079 at 0% interest 2% admin fee. Annual principal and interest install- ments of \$15,779, matures 6/30/2023.	\$ 115,387	\$ -	\$ 13,444	\$ 101,943

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 7      NOTES AND BONDS PAYABLE (continued)

<u>Sewer Fund: (cont'd)</u>	<u>Beginning Balance June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2016</u>
Note payable to State of Vermont Revolving Loan Fund RFI-029 at 0% interest with a 2% admin. fee. Annual principal and interest install- ments of \$26,024, matures 1/24/24.	190,635	-	22,211	168,424
Note payable to State of Vermont Revolving Loan Fund RFI-098, 0% interest with 4 annual principal payments of \$4,120 and a final payment of \$1,318, matures 1/1/2022.	6,839	-	3,420	3,419
Note payable to State of Vermont Revolving Loan Fund RFI-075 at 0% interest with a 2% admin. fee with annual principal and admin. fee payments of \$243,832, matures 1/1/2029.	2,899,261	-	181,500	2,717,761
Note payable to State of Vermont Revolving Loan Fund RFI-150, at 0% interest with a 2% admin fee, with principal and fee payments of \$13,250, matures 7/1/2033.	197,671	-	9,296	188,375
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>310,000</u>	<u>-</u>	<u>30,000</u>	<u>280,000</u>
<b>TOTAL SEWER FUND</b>	<u>3,719,793</u>	<u>-</u>	<u>259,871</u>	<u>3,459,922</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.	297,573	-	27,139	270,434

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 7      NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2016</u>
<u>Water Fund: (cont'd)</u>				
State of Vermont Revolving Loan Fund RF3-129 \$2,727,172 available at 1% interest and a 2% admin. fee, due in annual installments of \$155,398, matures 2/1/2031	1,951,975	-	96,839	1,855,136
State of Vermont Revolving Loan Fund RF3-095 \$547,000 available, at 1% interest and 2% admin fee, due in annual installments of \$36,769, matures 7/1/2026.	<u>340,191</u>	<u>-</u>	<u>26,561</u>	<u>313,630</u>
TOTAL WATER FUND	<u>2,589,739</u>	<u>-</u>	<u>150,539</u>	<u>2,439,200</u>
TOTAL BUSINESS-TYPE FUNDS	<u>\$ 6,309,532</u>	<u>\$ -</u>	<u>\$ 410,410</u>	<u>\$ 5,899,122</u>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 424,061	\$ 153,698	\$ 577,759
2018	430,644	142,403	573,047
2019	440,926	130,811	571,737
2020	451,503	115,836	567,339
2021	462,381	103,608	565,989
2022-2026	2,248,647	332,745	2,581,392
2027-2031	1,416,564	89,706	1,506,270
2032-2034	<u>24,396</u>	<u>-</u>	<u>24,396</u>
TOTAL	<u>\$ 5,899,122</u>	<u>\$ 1,068,807</u>	<u>\$ 6,967,929</u>

	Beginning Balance <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2016</u>
<u>Governmental Activities:</u>				
Vermont Municipal Bond Bank issued 7/26/01, principal and interest at 4.40% due in annual payments of \$30,000. Matures 12/1/16.	\$ 50,000	\$ -	\$ 30,000	\$ 20,000

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 7      NOTES AND BONDS PAYABLE (continued)

	<u>Beginning Balance June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2016</u>
Vermont Municipal Bond Bank issued 7/1/10, principal and interest at 2.22% due in annual payments of \$35,000. Matures December 2020.	215,000	-	40,000	175,000
Passumpsic Savings Bank - Promissory Note for financing of a 2014 Ford Taurus, principal and 1.49% interest payments of \$739 due monthly. Matures September 2016.	10,981	-	8,761	2,220
Passumpsic Savings Bank - Municipal Note for financing public improvements, principal and 1.47% interest payments of \$96,259 due annually. Matured July 2015.	94,870	-	94,870	-
Vermont Municipal Bond Bank issued July 14, 2011 Original Amount - \$500,000 with net interest of 2.64% paid in semi annual pymts Principal pymts of \$50,000 paid annually each December 1st. Matures November 2021.	350,000	-	50,000	300,000
Passumpsic Saving Bank Muni Note issued July 7, 2014 for \$369,916 at 2.46% for ten years pmts due 7/1 for \$42,166. Matures July 2024.	369,916	-	33,465	336,451
Passumpsic Savings Bank Muni Note issued July 16, 2015 for \$25,256 at 1.34% for three years pmts of \$716 due monthly. Matures July 2018.	<u>-</u>	<u>25,256</u>	<u>8,227</u>	<u>17,029</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 1,090,767</u></b>	<b><u>\$ 25,256</u></b>	<b><u>\$ 265,323</u></b>	<b><u>\$ 850,700</u></b>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 7 NOTES AND BONDS PAYABLE (continued)

Anticipated maturities are as follows for the Governmental Funds:

Anticipated maturities are as follows for the Governmental Funds:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 149,415	\$ 20,982	\$ 170,397
2018	128,150	17,640	145,790
2019	120,586	14,581	135,167
2020	121,372	11,352	132,724
2021	122,276	7,936	130,212
2022-2025	<u>208,901</u>	<u>15,820</u>	<u>224,721</u>
 TOTAL	 <u>\$ 850,700</u>	 <u>\$ 88,311</u>	 <u>\$ 939,011</u>

NOTE 8 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated				
Land	\$ 415,112	\$ -	\$ -	\$ 415,112
Construction in progress	<u>130,138</u>	<u>34,679</u>	<u>(76,199)</u>	<u>88,618</u>
Total capital assets, not being depreciated	<u>545,250</u>	<u>34,679</u>	<u>(76,199)</u>	<u>503,730</u>
Capital assets, being depreciated				
Land improvements	365,573	22,977	-	388,550
Buildings and improvements	3,362,651	307,499	-	3,670,150
Equipment	1,798,656	223,135	-	2,021,791
Vehicles	3,475,095	249,421	(78,191)	3,646,325
Infrastructure	<u>4,182,156</u>	<u>37,560</u>	<u>-</u>	<u>4,219,716</u>
Total capital assets, being depreciated	<u>13,184,131</u>	<u>840,592</u>	<u>(78,191)</u>	<u>13,946,532</u>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 8 CAPITAL ASSETS (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities cont'd:</u>				
Accumulated depreciation for				
Land improvements	(302,372)	(7,401)	-	(309,773)
Buildings and improvements	(1,165,292)	(86,035)	-	(1,251,327)
Equipment	(1,060,291)	(104,526)	-	(1,164,817)
Vehicles	(2,226,140)	(205,140)	44,506	(2,386,774)
Infrastructure	(1,330,329)	(217,989)	-	(1,548,318)
Total accumulated depreciation	<u>(6,084,424)</u>	<u>(621,091)</u>	<u>44,506</u>	<u>(6,661,009)</u>
Total capital assets, being depreciated, net	<u>7,099,707</u>	<u>219,501</u>	<u>(33,685)</u>	<u>7,285,523</u>
Governmental activities, capital assets, net	<u>\$ 7,644,957</u>	<u>\$ 254,180</u>	<u>\$ (109,884)</u>	<u>\$ 7,789,253</u>

Depreciation is allocated in the General Fund as follows:

Public Works	\$ 333,965
Public Safety	224,599
Library	61,724
General Government	<u>803</u>
TOTAL	<u>\$ 621,091</u>

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Business-type activities:</u>				
Water utility:				
Capital assets, not being depreciated				
Land	\$ 22,500	\$ 96,213	\$ -	\$ 118,713
Construction in progress	<u>540,638</u>	<u>-</u>	<u>(540,638)</u>	<u>-</u>
Total capital assets, not being depreciated	<u>563,138</u>	<u>96,213</u>	<u>(540,638)</u>	<u>118,713</u>
Capital assets, being depreciated				
Equipment and vehicles	235,204	28,299	-	263,503
Water system and improvements	4,348,517	627,520	-	4,976,037
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>5,986,832</u>	<u>655,819</u>	<u>-</u>	<u>6,642,651</u>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 8 CAPITAL ASSETS (continued)

	Beginning			Ending
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Accumulated depreciation for				
Equipment and vehicles	(167,962)	(16,732)	-	(184,694)
Water system and improvements	(2,193,704)	(148,385)	-	(2,342,089)
Water lines	(293,417)	(36,079)	-	(329,496)
Wells	(278,800)	(23,517)	-	(302,317)
	<u>(2,933,883)</u>	<u>(224,713)</u>	<u>-</u>	<u>(3,158,596)</u>
 Total capital assets, being depreciated, net	<u>3,052,949</u>	<u>431,106</u>	<u>-</u>	<u>3,484,055</u>
 Water utility, capital assets, net	<u>3,616,087</u>	<u>527,319</u>	<u>(540,638)</u>	<u>3,602,768</u>
 Sewer utility:				
Capital assets, not being depreciated				
Land	2,169	-	-	2,169
Construction in progress	-	5,280	-	5,280
	<u>2,169</u>	<u>5,280</u>	<u>-</u>	<u>7,449</u>
 Capital assets, being depreciated				
Buildings	338,898	-	-	338,898
Equipment and vehicles	890,472	52,679	-	943,151
Sewer system and improvements	12,975,676	-	-	12,975,676
Storm water separation	1,019,610	-	-	1,019,610
	<u>15,224,656</u>	<u>52,679</u>	<u>-</u>	<u>15,277,335</u>
 Accumulated depreciation for				
Buildings	(207,192)	(8,473)	-	(215,665)
Equipment and vehicles	(629,457)	(56,379)	-	(685,836)
Sewer system and improvements	(7,481,547)	(451,586)	-	(7,933,133)
Storm water separation	(522,531)	(25,490)	-	(548,021)
	<u>(8,840,727)</u>	<u>(541,928)</u>	<u>-</u>	<u>(9,382,655)</u>
 Total capital assets, being depreciated, net	<u>6,383,929</u>	<u>(489,249)</u>	<u>-</u>	<u>5,894,680</u>
 Sewer utility, capital assets, net	<u>6,386,098</u>	<u>(483,969)</u>	<u>-</u>	<u>5,902,129</u>
 Business-type activities, capital assets, net	<u>\$ 10,002,185</u>	<u>\$ 43,350</u>	<u>\$ (540,638)</u>	<u>\$ 9,504,897</u>

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 9 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES

Committed fund balances at June 30, 2016 are as follows:

General Fund:

Committed for FY 17 Budget Deficit	\$ 150,000
Committed for Bike Path- Redesignated to FY 17 Deficit	46,357
Committed for Coventry Sinking Fund	86,923
Committed for Tennis Court Sinking Fund	20,865
Committed for Reappraisal	<u>57,246</u>

Total General Fund 361,391

Recreation Fund:

Committed for use in the Recreation Fund	28,319
Committed for use in the Mooring Management Fund	<u>6,184</u>

Total Recreation Fund 34,503

Capital Projects Fund:

Committed for use in the Capital Projects Fund	<u>17</u>
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TOTAL COMMITTED FUND BALANCES \$ 395,911

The city expended \$364,189 in fiscal year 2016 that were committed in previous years. The expenditures were for the following:

Fiscal Year 2016 Budget Deficit	\$ 177,000
Municipal Building Renovations	<u>187,189</u>
	<u>\$ 364,189</u>

Assigned fund balances at June 30, 2016 are as follows:

General Fund:

Assigned for Facility Maintenance	<u>\$ 17,866</u>
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TOTAL ASSIGNED FUND BALANCES \$ 17,866

The city expended \$206,134 in the fiscal year 2016 that were assigned in previous years. This is shown in the Other Financing Uses on Budgetary Comparison Schedule. The expenditures were for the following:

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

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

Facility Maintenance	\$	96,134
Public Works Vehicles		60,000
Street Resurfacing		<u>50,000</u>
	\$	<u>206,134</u>

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

NOTE 10 INVESTMENTS

The trust accounts are carried at market value. The balances at June 30, 2016 are as follows:

	<u>Cost</u>	<u>Market Value</u>
<b>East Main Street Cemetery Fund</b>		
Equities	\$ 43,041	\$ 65,809
Fixed Income	<u>129,697</u>	<u>132,079</u>
Total	<u>172,738</u>	<u>197,888</u>
<b>Perley J. Niles Fund</b>		
Equities	23,482	36,651
Fixed Income	<u>72,300</u>	<u>73,623</u>
Total	<u>95,782</u>	<u>110,274</u>
TOTAL	<u>\$ 268,520</u>	<u>\$ 308,162</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 11 DEFERRED COMPENSATION PLAN

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN

Information Required Under GASB Statement No. 68

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

Reporting Date, Measurement Date, and Valuation Date

Net pension liabilities, deferred pension outflows of resources, deferred pension inflows of resources, and pension expense are all presented as of the City of Newport, Vermont's reporting date June 30, 2016 and for the City of Newport, Vermont's reporting period (the year ended June 30, 2016). 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, 2015) as the measurement date, and the year ended June 30, 2015 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 July 1, 2014, to the measurement date of June 30, 2015.

Schedule A – Employer Allocations as of June 30, 2014

Fiscal Year Ended June 30, 2014				
Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
\$ 127,244	0.98644%	\$ 5,362,786	\$ 5,272,758	\$ 90,028

Fiscal Year Ended June 30, 2014			
Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.95% Disc Rate)	Net Pension Liability 1% Decrease (8.95% Disc Rate)
\$ -	\$ (281,411)	\$ 758,435	\$ (470,745)

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 12 PENSION PLAN (continued)

Schedule B – Employers’ Allocation as of June 30, 2015

Fiscal Year Ended June 30, 2015				
Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
\$ 134,620	0.96305%	\$ 5,903,506	\$ 5,161,033	\$ 742,473

Fiscal Year Ended June 30, 2015			
Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.95% Disc Rate)	Net Pension Liability 1% Decrease (8.95% Disc Rate)
\$ 314,774	\$ (9,822)	\$ 1,483,041	\$ 121,665

Schedule C- Employers’ Allocation of Pension Amounts as of June 30, 2015

Deferred Outflows of Resources							
Employer Proportion	Net Pension Liability	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportional Share of Contributions and Proportionate Share of Contributions	Total Deferred Outflows
0.96305%	\$ 742,473	\$ 23,470	\$ 147,863	\$ -	\$ 143,441	\$ -	\$ 314,774

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	
\$ -	\$ -	\$ -	\$ -	\$ (9,822)	\$ (9,822)	

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN (continued)

Pension Expense Recognized		
Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total
\$ 203,395	\$ (2,693)	\$ 200,702

Schedule D- Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2015

Fiscal Year Ending June 30,					
2016	2017	2018	2019	2020	Thereafter
\$ 59,061	\$ 59,061	\$ 59,061	\$ 127,769	\$ -	\$ -

Schedule E- Contributions History for Fiscal Years 2013-2015

FY 2015	FY 2014	FY 2013
\$ 134,620	\$ 127,244	\$ 119,978

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](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, 2015, the retirement system consisted of 437 participating employers.

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN (continued)

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

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

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

Summary of System Provisions

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN (continued)

Group C – 2.5% of AFC x service as a Group C member plus percentage earned as a Group A or B member x AFC

Group D – 2.5% of AFC x service as a Group D member plus percentage earned as a Group A, B or C member x AFC

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The above amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance

Eligibility Age 55 with 5 years of service for Groups A and B; age 50 with 20 years of service for Group D.

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

Vested Retirement Allowance

Eligibility 5 years of service.

Amount Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments” described below.

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.

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN (continued)

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.
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.
Member Contributions	<p>Group A – 2.5% effective July 1, 2000 (reduced from 3.0%).</p> <p>Group B – 4.75% effective July 1, 2014 (increased from 4.625%).</p> <p>Group C – 9.625% effective July 1, 2014 and 9.75% effective January 1, 2015 (increased from 9.5%).</p> <p>Group D – 11.25% effective July 1, 2014 (increased from 11.25%).</p>
Employer Contributions	<p>Group A – 4.0%</p> <p>Group B – 5.375% (changed from 5.125%) effective July 1, 2014</p> <p>Group C – 6.875% from July 1, 2014 to December 31, 2014 (changed from 6.625% and then 7.0% effective January 1, 2015</p> <p>Group D – 9.75% effective July 1, 2014 (increased from 9.625%)</p>

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN (continued)

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

Significant Actuarial Assumptions and Methods

Interest Rate: A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year;

Year 1: 6.25%	Year 10: 8.50%
Year 2: 6.75%	Year 11: 8.50%
Year 3: 7.00%	Year 12: 8.50%
Year 4: 7.50%	Year 13: 8.50%
Year 5: 7.75%	Year 14: 8.50%
Year 6: 8.25%	Year 15: 8.50%
Year 7: 8.25%	Year 16: 8.75%
Year 8: 8.25%	Year 17 and later: 9.00%
Year 9: 8.50%	

Salary Increases: 5% per year

Deaths:

Active participants – 50% of the probabilities in the 1995 Buck Mortality Tables for males and females

Non-disabled retirees and terminated vested participants - The 1995 Buck Mortality Tables with no set-back for males and one-year set-back for females

Disabled retirees – RP-2000 Disabled Life Tables

Beneficiaries – 1995 Buck Mortality Tables for males and females

Spouse's Age: Husbands are assumed to be three years older than their wives.

Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants: Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

Asset Valuation Method (for funding purposes): A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. Then value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

Inflation: The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% to 3.25% per year.

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 PENSION PLAN (continued)

Long-term expected rate of return: The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Equity	8.61%
Fixed Income	1.91%
Alternatives	6.93%
Multi-strategy	4.88%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term inflation rate of 3.0%

Discount rate

The discount rate used to measure the total pension liability was 8.23%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

The following presents the entity's proportionate share of the net pension liability calculated using the discount rate of 8.23 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (7.23%) or one percent higher (9.23%):

1% Decrease (6.95%)	Discount Rate (7.95%)	1% Increase (8.95%)
\$ 1,483,041	\$ 742,473	\$ 121,665

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 13 PROPERTY TAXES

Property taxes are levied by August 15 and are due in full on May 15. All unpaid taxes become delinquent on May 16. Interest is assessed at 1% per month and an 8% penalty is assessed when the taxes become delinquent. The City bills and collects its own property taxes. City property tax revenues are recognized when levied. For the year ended June 30, 2016, the tax rate is as follows:

	Non- Residential	Residential
City	\$ 1.3045	\$ 1.3045
School	1.8025	1.6127
TOTAL	\$ 3.1070	\$ 2.9172

NOTE 14 INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund Interfund Receivable and Payable balances are as follows at June 30, 2016:

	Interfund Receivables	Interfund Payable
General Fund	\$ -	\$ 23,588
Capital Projects Fund	17	-
Other Governmental Funds	-	5,738
Sewer Disposal Fund	91,717	-
Water Utility Fund	-	44,893
Expendable Trust Funds	-	16,522
Non-Expendable Trust Funds	-	993
Total Fund Financial Statement Balances	\$ 91,734	\$ 91,734

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.

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 15 RISK MANAGEMENT

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

In addition, the City of Newport is a member of the Vermont League of Cities and City's Health Trust. The Health Trust is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont municipalities and is owned by the participating members. The agreement does not permit the Health Trust to make additional assessments to its members

NOTE 16 DEFERRED LOAN – CDBG EXPENDABLE TRUST FUND

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

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

NOTE 17 EXCESS OF EXPENDITURES OVER REVENUES

Expenditures exceeded revenues in the General Fund by \$493,471. The excess expenditures are further summarized below:

Budgeted Net Change in Fund Balance	\$(177,000)
FY 15 Committed Funds Expended	(187,189)
FY 15 Assigned Funds Expended	<u>(206,134)</u>
	(570,323)
Actual Net Change in Fund Balance	<u>(493,471)</u>
Favorable Variance	<u>\$ 76,852</u>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2016

NOTE 18      SUBSEQUENT EVENTS

On July 1, 2016 the City signed a tax anticipation line of credit with Passumpsic Savings Bank for \$1,000,000 at the interest rate of 0.85%, due June 30, 2017.

In accordance with Accounting Standards, the City has evaluated subsequent events through September 14, 2016, which is the date these basic financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2016, have been incorporated into these basic financial statements herein.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
TAXES				
Property Taxes	\$ 6,992,339	\$ 6,992,339	\$ 7,021,284	\$ 28,945
Appropriations	238,616	238,616	238,616	-
Fish & Wildlife Taxes	500	500	458	(42)
Payments in Lieu of Taxes	<u>427,875</u>	<u>427,875</u>	<u>420,858</u>	<u>(7,017)</u>
 TOTAL TAXES	 <u>7,659,330</u>	 <u>7,659,330</u>	 <u>7,681,216</u>	 <u>21,886</u>
 GENERAL GOVERNMENT				
City Clerk/Treasurer:				
Reimbursements	16,500	16,500	16,707	207
Licenses and Fees	78,060	78,060	42,566	(35,494)
Interest/penalties on Delinquent Taxes	56,050	56,050	64,984	8,934
Miscellaneous Revenues	68,225	68,225	106,668	38,443
Corrections Contract	<u>77,000</u>	<u>77,000</u>	<u>76,695</u>	<u>(305)</u>
 TOTAL GENERAL GOVERNMENT	 <u>295,835</u>	 <u>295,835</u>	 <u>307,620</u>	 <u>11,785</u>
 PUBLIC SAFETY				
Police Department:				
Evidence Forfeiture	2,000	2,000	2,000	-
Traffic Court Fines	10,500	10,500	15,753	5,253
District Court Fines	-	-	204	204
Accident Reports	2,000	2,000	1,392	(608)
Other Public safety grants	159,145	159,145	293,155	134,010
Dog Impound Fees	200	200	-	(200)
Miscellaneous	<u>61,796</u>	<u>61,796</u>	<u>88,750</u>	<u>26,954</u>
Total Police Department	<u>235,641</u>	<u>235,641</u>	<u>401,254</u>	<u>165,613</u>
Fire Department:				
Labor and Materials	<u>62,500</u>	<u>62,500</u>	<u>44,254</u>	<u>(18,246)</u>
Total Fire Department	<u>62,500</u>	<u>62,500</u>	<u>44,254</u>	<u>(18,246)</u>
 TOTAL PUBLIC SAFETY	 <u>298,141</u>	 <u>298,141</u>	 <u>445,508</u>	 <u>147,367</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PUBLIC WORKS</b>				
Street Department:				
Street Dept. St. Aid to Highway	138,500	138,500	138,259	(241)
Street Dept. Labor and Materials	-	-	8,892	8,892
Other Income	400	400	3,723	3,323
Street Construction Reimbursement	-	-	111,072	111,072
Long Bridge Reimbursement	-	-	7,500	7,500
Public works grants	<u>2,000</u>	<u>2,000</u>	<u>316,265</u>	<u>314,265</u>
<b>TOTAL PUBLIC WORKS</b>	<u>140,900</u>	<u>140,900</u>	<u>585,711</u>	<u>444,811</u>
<b>CULTURE AND RECREATION</b>				
Prouty Beach:				
Admissions	5,200	5,200	3,992	(1,208)
Camping	106,000	106,000	99,403	(6,597)
Electric fees	4,900	4,900	3,576	(1,324)
Miscellaneous	-	-	1,555	1,555
Swing Project	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Prouty Beach	<u>117,100</u>	<u>117,100</u>	<u>108,526</u>	<u>(8,574)</u>
Miscellaneous Recreation:				
Bike Path Revenues	2,361	2,361	2,361	-
Miscellaneous	17,800	17,800	31,769	13,969
Summer Programs	10,000	10,000	19,628	9,628
Track and Field	1,000	1,000	-	(1,000)
Municipal Building	3,500	3,500	3,493	(7)
Boat Wash Station	400	400	276	(124)
School Break Camps	7,000	7,000	10,287	3,287
Gateway Kitchen	-	-	100	100
Annual Events	<u>-</u>	<u>-</u>	<u>26,215</u>	<u>26,215</u>
Total Miscellaneous Recreation	<u>42,061</u>	<u>42,061</u>	<u>94,129</u>	<u>52,068</u>
Gardner Park:				
Miscellaneous Receipts & Donations	200	200	470	270
Utilities	-	-	252	252
Salary reimbursement	3,000	3,000	6,972	3,972
Rental	<u>2,000</u>	<u>2,000</u>	<u>589</u>	<u>(1,411)</u>
Total Gardner Park	<u>5,200</u>	<u>5,200</u>	<u>8,283</u>	<u>3,083</u>
Senior Center:				
Salary reimbursement	<u>3,000</u>	<u>3,000</u>	<u>3,162</u>	<u>162</u>
Total Senior Center	<u>3,000</u>	<u>3,000</u>	<u>3,162</u>	<u>162</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Waterfront:				
Gasoline Sales	95,000	95,000	67,682	(27,318)
Boatslip Rentals	25,000	25,000	36,278	11,278
Overnight Rentals	4,000	4,000	3,560	(440)
Miscellaneous Rents	400	400	4,183	3,783
Miscellaneous	2,500	2,500	2,360	(140)
Gateway Center	26,000	26,000	19,438	(6,562)
Telephone	-	-	45	45
Truency Office Rental	-	-	3,400	3,400
Gateway Center-Snack Bar	500	500	581	81
Total Waterfront	<u>153,400</u>	<u>153,400</u>	<u>137,527</u>	<u>(15,873)</u>
TOTAL CULTURE AND RECREATION	<u>320,761</u>	<u>320,761</u>	<u>351,627</u>	<u>30,866</u>
INVESTMENT INCOME	<u>3,450</u>	<u>3,450</u>	<u>2,911</u>	<u>(539)</u>
TOTAL REVENUES	<u>8,718,417</u>	<u>8,718,417</u>	<u>9,374,593</u>	<u>656,176</u>
EXPENDITURES				
GENERAL GOVERNMENT				
City Council	13,350	13,350	11,629	1,721
City Manager Department	52,963	52,963	55,603	(2,640)
Delinquent Tax Collector	4,400	4,400	2,536	1,864
Election Expense	5,800	5,800	5,578	222
City Treasurer	88,423	88,423	95,566	(7,143)
Audit and City Report	36,500	36,500	38,449	(1,949)
Tax Listing	33,870	33,870	36,286	(2,416)
City Clerk Department	90,907	90,907	92,732	(1,825)
Legal Expense	10,000	10,000	15,517	(5,517)
Planning & Zoning	24,775	24,775	32,223	(7,448)
Reappraisal	-	-	56,715	(56,715)
Municipal Building	90,518	90,518	165,439	(74,921)
Municipal Building from Committed Funds (See Note 9)	-	-	187,189	(187,189)
TOTAL GENERAL GOVERNMENT	<u>451,506</u>	<u>451,506</u>	<u>795,462</u>	<u>(343,956)</u>
PUBLIC SAFETY				
Police Department				
Administration	105,231	105,231	113,609	(8,378)
Patrol	924,012	924,012	1,066,606	(142,594)
Operation Stonegarden	18,000	18,000	5,606	12,394
Animal Control	5,300	5,300	3,851	1,449
Police Contracted Services	57,196	57,196	31,513	25,683
Total Police Department	<u>1,109,739</u>	<u>1,109,739</u>	<u>1,221,185</u>	<u>(111,446)</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fire Department				
Fire Fighting	100,171	100,171	116,610	(16,439)
Fire Training	2,500	2,500	2,325	175
Fire Communications	5,000	5,000	5,289	(289)
Fire Station	13,600	13,600	13,155	445
Fire Trucks & Equipment	11,200	11,200	10,633	567
Total Fire Department	<u>132,471</u>	<u>132,471</u>	<u>148,012</u>	<u>(15,541)</u>
 TOTAL PUBLIC SAFETY	 <u>1,242,210</u>	 <u>1,242,210</u>	 <u>1,369,197</u>	 <u>(126,987)</u>
 PUBLIC WORKS				
Public Works Administration	77,589	77,589	90,462	(12,873)
Street Maintenance	212,292	212,292	234,984	(22,692)
Winter Maintenance	325,400	325,400	236,438	88,962
Garage and Facilities	33,230	33,230	31,525	1,705
City Property	54,680	54,680	41,590	13,090
Storm Maintenance	78,370	78,370	47,471	30,899
Traffic Maintenance	141,600	141,600	149,114	(7,514)
Private Work expenditures	-	-	1,091	(1,091)
TOTAL PUBLIC WORKS	<u>923,161</u>	<u>923,161</u>	<u>832,675</u>	<u>90,486</u>
 CULTURE AND RECREATION				
Administration	84,553	84,553	88,001	(3,448)
Senior Citizens	6,300	6,300	5,947	353
Prouty Beach and Swimming	73,800	73,800	88,908	(15,108)
Recreational Programs	82,600	82,600	143,291	(60,691)
Gardner Park	65,310	65,310	75,182	(9,872)
Waterfront	138,650	138,650	125,575	13,075
TOTAL CULTURE AND RECREATION	<u>451,213</u>	<u>451,213</u>	<u>526,904</u>	<u>(75,691)</u>
 OTHER EXPENSES & APPROPRIATIONS				
Conservation & Development	22,227	22,227	23,619	(1,392)
Health & Welfare	22,550	22,550	32,776	(10,226)
Recycling Project	38,700	38,700	40,240	(1,540)
County Tax	46,000	46,000	43,514	2,486
Renaissance Project	25,000	25,000	25,000	-
General Insurance	15,300	15,300	17,004	(1,704)
Public Official Liability	5,490	5,490	5,940	(450)

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OTHER EXPENSES & APPROPRIATIONS (cont'd)				
Claims and Damages	1,500	1,500	1,408	92
Employment Practices Insurance	6,067	6,067	10,990	(4,923)
Miscellaneous	1,000	1,000	518	482
Other Grant expenditures	-	-	34,679	(34,679)
Advertise City Ordinance	1,000	1,000	-	1,000
Goodrich Memorial Library	101,000	101,000	101,000	-
Rural Community Transit	11,000	11,000	11,000	-
Orleans County Historical Society	1,150	1,150	1,150	-
N.E.K.Mental Health	4,818	4,818	4,818	-
Area Agency on Aging	7,000	7,000	7,000	-
Step O.N.E.	3,500	3,500	3,500	-
Newport Ambulance, Inc.	82,648	82,648	82,648	-
Court Diversion Program	1,000	1,000	1,000	-
Comucipia	5,000	5,000	5,000	-
Orleans County Citizens	2,000	2,000	2,000	-
Home Health Agency	17,500	17,500	17,500	-
Frontier Animal Society	2,000	2,000	2,000	-
	<u>423,450</u>	<u>423,450</u>	<u>474,304</u>	<u>(50,854)</u>
TOTAL OTHER EXPENSES & APPROPRIATIONS				
PERSONNEL EXPENSES				
Unemployment Compensation	31,820	31,820	33,017	(1,197)
Worker's Compensation	58,880	58,880	75,323	(16,443)
Employee's Group Insurance	311,462	311,462	271,389	40,073
Social Security Tax	138,239	138,239	144,970	(6,731)
Municipal Retirement	107,519	107,519	113,215	(5,696)
	<u>647,920</u>	<u>647,920</u>	<u>637,914</u>	<u>10,006</u>
TOTAL PERSONNEL EXPENSES				
CAPITAL OUTLAY				
Street Repairs and Maintenance	185,578	185,578	386,945	(201,367)
Firetruck	-	-	20,300	(20,300)
Vehicles	178,934	178,934	127,799	51,135
Bridge Repair	92,000	92,000	267,733	(175,733)
Gateway Maintenance	5,000	5,000	2,627	2,373
Wharf Repair/replacement docks	5,000	5,000	34	4,966
LED Street Lights	77,525	77,525	30,675	46,850
LUMEC Street Lights	16,753	16,753	12,694	4,059
Gym Floor Restoration	8,000	8,000	-	8,000
Assigned Expenses (See Note 9)	-	-	206,134	(206,134)
	<u>568,790</u>	<u>568,790</u>	<u>1,054,941</u>	<u>(486,151)</u>
TOTAL CAPITAL OUTLAY				

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
DEBT SERVICE & SINKING FUNDS				
Debt Principal Payments	249,475	249,475	265,322	(15,847)
Interest on Notes	8,950	8,950	8,701	249
Interest on Bonds	16,758	16,758	17,426	(668)
Tennis Court Sinking Fund	<u>1,440</u>	<u>1,440</u>	<u>-</u>	<u>1,440</u>
TOTAL DEBT SERVICE & SINKING FUNDS	<u>276,623</u>	<u>276,623</u>	<u>291,449</u>	<u>(14,826)</u>
SCHOOL APPROPRIATION	<u>3,910,544</u>	<u>3,910,544</u>	<u>3,910,544</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,895,417</u>	<u>8,895,417</u>	<u>9,893,390</u>	<u>(997,973)</u>
(DEFICIENCY) OF REVENUES				
(UNDER) EXPENDITURES	<u>(177,000)</u>	<u>(177,000)</u>	<u>(518,797)</u>	<u>(341,797)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds From long term debt	<u>-</u>	<u>-</u>	<u>25,326</u>	<u>25,326</u>
NET CHANGE IN FUND BALANCE	(177,000)	(177,000)	(493,471)	(316,471)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,198,349</u>	<u>1,198,349</u>	<u>1,198,349</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,021,349</u>	<u>\$ 1,021,349</u>	<u>\$ 704,878</u>	<u>\$ (316,471)</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2016

	<u>2015</u>	<u>2014</u>	<u>2013</u>
City's proportion of the net pension liability (asset)	0.9631%	0.98644%	0.9995%
City's proportionate share of the net pension liability (asset)	<u>\$ 742,473</u>	<u>\$ 90,028</u>	<u>\$ 363,898</u>
City's covered-employee payroll	<u>\$ 2,102,427</u>	<u>\$ 1,966,262</u>	<u>\$ 1,917,963</u>
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	35.32%	4.58%	18.97%
Plan fiduciary net position as a percentage of the total pension liability	87.42%	98.32%	92.71%

*Significant Actuarial Assumptions and methods are described in Note 12 to the financial statements. There were no changes in methods or assumptions during the year ended June 30, 2016.*

# Miscellaneous Reports





## To the Voters of the City of Newport:

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

Each year we request dues from our member communities. These funds are vital to us as they help defray the costs of providing direct assistance to the 50 municipalities and scores of businesses in our region in areas such as:

- Land use planning at the local and regional level – including town plans, zoning bylaws, and on-call technical assistance for local officials;
- Transportation studies, infrastructure inventories, and project planning;
- Digital mapping and GIS data services;
- Grant writing and administration;

With local governance becoming increasingly complex, we've recently expanded our service offerings. These services include:

- Emergency planning - Local Emergency Operations Plans, Hazard Mitigation Plans; and assistance with flood hazard planning and regulation;
- Developing and maintaining a federal Foreign Trade Zone designation to improve the competitiveness of companies in our region;

How is this relevant to Newport City? In 2016, NVDA staff provided the following services in your community:

- Assisted with Hazard Mitigation Plan preparation and mapping;
- Served on AARP Age-Friendly community advisory board;
- Assisted with update and adoption of LEOP;
- Provided Information on Emergency Preparedness and Trainings/Exercises;
- Conducted traffic counts;
- Worked with Newport City Renaissance Corporation on economic development initiatives;
- Worked with the designated downtown organization on developing markets in Quebec for Newport-area businesses;
- Worked with Upper Kingdom Food Access Committees;
- Served on North Country Career Center Regional Advisory Board;

- Served on Northeast Kingdom Collaborative Board.

NVDA's municipal dues are based on \$0.75 per capita rate, with a maximum of \$3,500 and a minimum of \$250. We remain the most affordable of all regional commissions in Vermont and we take great pride in providing cost-effective professional services to the communities and businesses of the Northeast Kingdom. At our annual meeting, Newport City was "confirmed" as a planning community by the NVDA board, which allows your community to benefit from a number of planning initiatives. We look forward to pursuing these opportunities with you in the coming year.

Sincerely,  
David Snedeker  
Executive Director

### ***Newport City Renaissance Corporation***

In 2007 the City of Newport – with support from downtown merchants, Vermont's North Country Chamber of Commerce, residents, community groups and Northeastern Vermont Development Association (NVDA) – applied for and was awarded a downtown designation status from the State of Vermont. The *State of Vermont Downtown Designation Program* supports local reinvestment and revitalization efforts in towns across the state by providing technical assistance and state funding to assist designated municipalities in building strong communities. The downtown designation provides the municipality with a number of benefits including tax credits, loans and grants from various state agencies. These benefits help to support local efforts in the downtown district to restore historic buildings, improve housing, public spaces and infrastructure, design walkable communities, and encourage economic development by incentivizing public and private investments.

As part of the designation program, an organization is required to maintain a comprehensive and long-term downtown revitalization effort. Newport City Renaissance Corporation (NCRRC) was formed and appointed by the City of Newport in 2007 as the downtown organization responsible for implementing the community reinvestment agreement. The primary responsibility of Newport City Renaissance Corporation is the revitalization of Newport's downtown district. The partnership between the municipality and the downtown organization is designed as a collaboration to effect long-term change and economic growth while also creating near-term improvements and innovative activities

that attract people to the downtown and create a sense of enthusiasm and momentum about the community.

**FROM 2007 – 2016 THE DIRECT BENEFITS OF NEWPORT’S DOWNTOWN DESIGNATION INCLUDE:**

- \$574,194 in tax credits
- \$94,392 in Municipal Planning Grants
- \$5,000 Downtown Transportation Fund
- \$851,500 Vermont Community Development Fund Grants

These benefits total \$1,525,086 which in turn have leveraged at least \$8,233,386 in private investment in the downtown district.

In addition, Newport City Renaissance Corporation has brought \$551,947 in USDA Rural Business Development Grants to Newport to support job growth and business retention.

2016 was a challenging year for downtown Newport. The volume of cross-border shopping dropped dramatically with the weak Canadian dollar, and the lack of significant snowfall translated into economic losses for businesses that depend on winter recreational activities to draw customers. The opening of the Walmart Supercenter in Derby fundamentally changed the competitive environment for small business owners across the region and the spectacular collapse of the long-hoped-for EB-5 developments in Newport was a major blow to a community looking to these investments to help revitalize the City.

Despite these challenges and setbacks, Newport City Renaissance Corporation continued its work to enhance the economic environment for downtown businesses with several notable accomplishments in 2016 to benefit downtown development:

- The *BIENVENUE À NEWPORT!* marketing initiative developed data and

customer profiles of the Quebec market that are most relevant to Newport business looking to draw in Quebec consumers.

- *The Newport Now: Focus on Walmart* business summit drew 113 Newport and Orleans county business owners to discuss the challenges and opportunities posed by the arrival of Walmart in the Newport-Derby area. The event brought speakers from Walmart as well as city and business leaders from the communities of St. Albans, VT and Littleton, NH who discussed first-hand experiences, strategies, and the overall impact of Walmart on their communities.
- The *Downtown Flower Pot Program* contributed to warm-weather beautification efforts on Main Street
- Sponsorship and support of the *Newport Vermont Jazz Festival* in July helped to promote this major downtown attraction;
- The *Downtown Dollars Program* and *Shop Small* initiative promoted shopping at downtown merchants;
- The *Holiday Windows Display* supported beautification efforts in empty storefronts on Main Street;
- A grant from the Preservation Trust of Vermont was earmarked for a capital improvement project on Main Street;

As 2017 begins, Newport City Renaissance looks forward to working with the City leadership and the community at large to develop a vision for Newport and bring it to reality through a collaboration of local, regional, state and federal resources. The theme for Newport City Renaissance in 2017 is “Look to the Lake” and we invite the community to come forward with innovative ideas to discover Newport anew!

***DiscoverNewportVT.com***

**Newport City Renaissance Corporation Financials**

<b>Financial Summary - Year Ended 06/30/2016</b>		
	<b>2015-16</b>	<b>2014-15</b>
<b>Revenue</b>		
City Contributions	25,000	25,000
Unrestricted Private Contributions	18,750	24,175
USDA Grant Revenue	30,778	33,949
In Kind Contributions	2,856	2,906
Pass Through Grants	6,000	6,000
Restricted Support - Bikes, Flowers Etc	18,850	2,000
Events & Other Income	5,530	11,252
Interest Income	5	2
<b>Total Income</b>	<b>107,769</b>	<b>105,284</b>
<b>Expenditures</b>		
Accounting	2,260	2,028
Grant Expenditures	30,952	35,773
Operating Expenses	14,554	12,870
Event Expenditures	3,821	3,391
Pass Through Grant Expenditures	5,750	6,000
Website Rebuild	11,000	-
Marketing	6,719	5,192
Payroll	16,528	16,583
Flower & Other Projects	18,536	400
<b>Total Expenses</b>	<b>110,120</b>	<b>82,236</b>
<b>Net Income</b>	<b>(2,351)</b>	<b>23,047</b>
Other 2015-2016 revenue not recognized above:		
\$24,650 in Gift Certificates redeemed in Newport businesses		
\$14,000 Website redevelopment paid by NCIC / USDA Grant		

<b>Newport City Renaissance Balance Sheet</b>	
30-Jun-16	
<b>Assets</b>	
Checking	26,823
Gift Certificates	9,170
Flowers	10,672
Other restricted funds	2,102
Grants Receivable	4,717
Contributions Receivable	13,750
<b>Total Assets</b>	<b>67,235</b>
<b>Liabilities</b>	
Accounts Payable and CC	12,571
Payroll Accruals	35
Gift Certificates	9,170
<b>Total Liabilities</b>	<b>21,776</b>
<b>Net Worth</b>	<b>45,459</b>
<b>Total Liabilities &amp; Net Worth</b>	<b>67,235</b>

# Newport Ambulance Service

January 11, 2017

To Board of Aldermen  
Newport City, Vermont

Dear Board and Citizens,

In 2015 we responded to 1620 calls for help 854 were to Newport City, in 2016, we were down to 1451, of those 1141 were to Newport City.

This year we will celebrate our 51<sup>st</sup> year serving the City of Newport and area. It is also the second year that we will have a signed contract and will not be on the ballot. Why is this important? It gives the city and us guarantees of what they will receive and what we have to do. The contract requires us to cover the City 24/7 which includes using mutual aid from other services when we are busy. It requires us to do Emergency and non-emergency transports of the citizens and visitors to the City. The contract states that we shall do what is necessary to minimize cost to the City.

We want to thank the Mayor, Aldermen and City Manager for working with us and for representing the citizens in getting this done.

In Calendar year 2016 we wrote off \$338,892.12 to Medicare, \$162,146.96 to Medicaid, and \$5,553.25 to VA for a total of \$506,592.33.

We were able to win a substantial increase in our Medicaid rates and are in hopes that it will cover what has been a loss for the last couple of years. As of this reporting we only have 6 months of the increase to look at and unfortunately, we still must pay a provider tax to the State of Vt. which takes some of it away. This increase has allowed us to come in at the same rate as last year's contract.

We hope that you feel that we are a vital service to your community and invite you to visit our new facility at 830 Union Street, Newport anytime.

We thank you for your support over the years. If we can answer any question or concerns about the service, please feel free to contact us at 334-2023.

Sincerely,  
Board of Directors  
Charles Pronto, President  
J. Patrick Sloan, Coventry, Treasurer  
Sue Barrup, Newport Town, Secretary  
Judy Poirier, Newport, Clerk  
Scott Griswold, Hyde Park, Vice President  
Michael A. Paradis, Executive Director

# Newport Ambulance Service Budget

	<u>2016</u>	<u>2016 Actual</u>	<u>2017</u>	
		Sub Total		Sub Total
<b>4000 · Town Appropriations</b>	\$166,564.00	\$166,564.30	\$166,564.00	
<b>4003 · Copy Charge</b>		\$125.00		
<b>4004 · Training Income Public</b>	\$2,000.00	\$3,160.00	\$2,000.00	
<b>4005 Donations</b>	\$40.00	\$1,200.00	\$0.00	
<b>4006 · Interest Income</b>		\$29.68	\$30.00	
<b>4008 · Room Rental</b>				
<b>4009 · Service Ambulance Runs</b>	<u>\$724,954.00</u>	<u>\$628,771.59</u>	<u>\$640,657.00</u>	Medicaid
		\$893,558.00	\$799,850.57	\$809,251.00
<b>4010 · Billing Service Contracts</b>				
<b>4010.03 · Charlotte</b>	\$9,600.00	\$7,646.62	\$8,700.00	
<b>4010.04 · Derby Line Ambulance, Inc.</b>	\$10,500.00	\$16,635.88	\$17,000.00	
<b>4010.05 · Fairfax Rescue Squad</b>	\$11,800.00	\$10,056.90	\$11,800.00	
<b>4010.06 · Glover Ambulance</b>	\$8,000.00	\$8,943.51	\$9,700.00	
<b>4010.07 · Missisquoi Ambulance</b>	\$20,500.00	\$18,621.94	\$20,000.00	
<b>NEMS</b>	<u>\$30,000.00</u>	<u>\$30,000.00</u>	<u>\$22,000.00</u>	
<b>Total 4010 · Billing Service Contracts</b>		\$90,400.00	\$91,904.85	\$89,200.00
<b>4012 · Intercept Income</b>		\$6,750.00	\$6,500.00	
<b>4013 EMS Training</b>		\$50.00		
<b>Equipment Sale</b>				
<b>4018 · Ambulance Coverage Time</b>	<u>\$6,500.00</u>	<u>\$1,740.00</u>	<u>\$0.00</u>	
<b>Total Income</b>	<u>\$990,458.00</u>	<u>\$900,295.42</u>	<u>\$904,951.00</u>	
<b>5000 · Billing Services Expense</b>				
<b>5000.01 · Collection Fees</b>	\$500.00	\$679.23	\$600.00	
<b>5000.02 · Training &amp; Support</b>	\$3,000.00	\$4,780.62	\$3,000.00	
<b>5000.03 · Seminars</b>			\$2,000.00	
<b>5000.04 · Ability VPN</b>	\$2,500.00	\$2,690.00	\$3,780.00	
<b>5000.05 · Software Upgrades</b>	\$800.00	\$519.00	\$0.00	
<b>5000.06 · Bonding Policy</b>		\$0.00	\$0.00	
<b>5000.07 · 08 Payroll</b>	\$36,800.00	\$39,121.84	\$34,000.00	
<b>5000.09 · Billing Office Supplies</b>	\$1,000.00	\$1,456.57	\$1,200.00	
<b>5000.10 · Phone</b>	\$300.00	\$324.35	\$400.00	
<b>5000.11 · Postage</b>	<u>\$2,400.00</u>	<u>\$2,189.03</u>	<u>\$1,200.00</u>	
<b>Total 5000 · Billing Services Expense</b>		\$47,300.00	\$51,760.64	\$46,180.00
<b>5001 · Administration Expense</b>				
<b>5001.01 · 02.03.04 .17Payroll</b>	\$105,346.00	\$104,280.33	\$79,000.00	
<b>5001.05 · Nas 11 R&amp;M</b>	\$249.00	\$779.35	\$200.00	
<b>5001.06 · Nas 11 Fuel</b>	\$1,200.00	\$1,658.67	\$1,500.00	
<b>5001.07 · Postage</b>	\$200.00	\$160.55	\$200.00	

5001.08 · CPA	\$400.00	\$412.50	\$450.00
5001.09 · General Council	\$750.00	\$0.00	\$300.00
5001.10 · Office Supplies	\$1,200.00	\$1,157.02	\$1,100.00
5001.11 · Telephone	\$1,804.00	\$2,119.00	\$2,000.00
5001.12 · Cell Phones	\$2,000.00	\$1,896.29	\$1,900.00
5001.13 · Dues	\$100.00	\$330.99	\$500.00
5001.14 · Health Insurance	\$17,067.00	\$18,774.26	\$13,850.00
5001.15 · Pension	\$7,652.00	\$6,963.53	\$6,000.00
5001.16 Life Insurance		<u>\$842.25</u>	<u>\$843.00</u>
<b>Total 5001 · Administration Expense</b>	<b>\$137,968.00</b>	<b>\$139,374.74</b>	<b>\$107,843.00</b>
5004 · Grant Expense			
5006 · Rubbish Removal Expense	\$780.00	\$810.16	\$780.00
5007 · Diesel Fuel/Gas Expense	\$18,500.00	\$10,942.72	\$11,000.00
5008 · Insurance Expense			
5008.01 · Insurance Package	\$13,000.00	\$34,807.00	\$15,600.00
5008.03 · Health Insurance Expense	\$40,016.00	\$35,501.13	\$41,492.00
5008.05 · Workers Comp. Insurance Exp	<u>\$58,018.00</u>	<u>\$31,457.00</u>	<u>\$40,000.00</u>
<b>Total 5008 · Insurance Expense</b>	<b>\$111,034.00</b>	<b>\$101,765.13</b>	<b>\$108,872.00</b>
5009 · Bank Charges/CC Fees Expense	\$3,481.00	\$3,765.65	\$3,500.00
5010 · Interest Expense	<u>\$10,116.00</u>	<u>\$13,220.64</u>	<u>\$13,686.00</u>
	\$13,597.00	\$16,986.29	\$17,186.00
5011 · Staff & Squad Training	\$2,000.00	\$1,187.70	\$1,000.00
5012 · Payroll Expenses	\$514,083.00	\$424,801.81	\$424,500.00
5013 · Postage/Delivery Expense	\$250.00	\$142.29	\$100.00
5015 · Purchase Agreement Expense		<u>-\$112.99</u>	
	\$516,333.00	\$426,018.81	\$425,600.00
5016 · Travel & Meals Expense			
5016.01 · Meals Expense	\$200.00	\$93.80	\$100.00
5016.02 · Travel Expense	<u>\$200.00</u>	<u>\$59.24</u>	<u>\$100.00</u>
<b>Total 5016 · Travel &amp; Meals Expense</b>	<b>\$400.00</b>	<b>\$153.04</b>	<b>\$200.00</b>
5017 Pension Plan			
5017 · Pension Plan Expense	\$16,000.00	\$17,634.87	\$19,000.00
5017.1 TPA	\$900.00	\$1,162.50	\$1,163.00
5018 · Amb. R&M Expense			
5018.01 · NAS #1 R&M	\$5,000.00	\$13,938.16	\$5,000.00
5018.02 · NAS #2 R&M	\$5,000.00	\$9,951.86	\$5,000.00
5018.03 · NAS #3 R&M	\$5,000.00	\$2,796.11	\$5,000.00
5018.04 · NAS #4 R&M		\$4,378.42	\$3,000.00
5018.10 · Misc. Ambulance R&M		<u>\$325.04</u>	<u>\$3,837.00</u>

<b>Total 5018 · Amb. R&amp;M Expense</b>		<b>\$15,000.00</b>	<b>\$31,389.59</b>	<b>\$21,837.00</b>
<b>5018.14 · Service Agreements</b>	\$1,000.00		\$902.00	\$1,000.00
<b>5019 · Building R&amp;M Expense</b>	\$20,000.00	roof rugs	\$3,517.81	\$24,000.00
<b>5020 · Comp Repairs/ Upgrade Expen</b>	\$2,000.00		\$890.00	\$800.00
<b>5021 · Supplies</b>				
<b>5021.01 · Office Supplies</b>	\$800.00		\$965.08	\$800.00
<b>5021.02 · Occupational Health</b>	\$500.00		\$0.00	\$0.00
<b>5021.03 · Med Supplies/Equip. Expense</b>	\$17,000.00		\$20,510.52	\$22,400.00
<b>5021.04 · General Supplies</b>	\$2,400.00		\$2,385.17	\$2,400.00
<b>5021.05 · Equipment Batteries</b>	\$600.00		\$559.05	\$600.00
<b>Total 5021 · Supplies</b>		<b>\$21,300.00</b>	<b>\$24,419.82</b>	<b>\$26,200.00</b>
<b>5024 · Oxygen Expense</b>	\$2,500.00		\$2,857.36	\$2,800.00
<b>5025 · Employee Recognition Expense</b>	\$600.00		\$350.00	\$400.00
<b>5026 · Transport Expense</b>	\$6,000.00		\$7,380.00	\$6,000.00
<b>5027 · Paging Expense</b>	\$1,000.00		\$1,131.09	\$1,000.00
<b>5028.03 · Internet Service</b>	\$1,520.00		\$1,503.54	\$1,500.00
<b>5029 · Electricity Expense</b>	\$5,074.00		\$4,943.21	\$5,287.00
<b>5030 · Heating Expense</b>	\$5,398.00		\$2,166.60	\$2,500.00
<b>5031 · Water &amp; Sewer Expense</b>	\$875.00		\$821.16	\$875.00
<b>5032 · Comp. Expense Non Capitalize</b>	\$500.00		\$54.00	\$200.00
<b>5034 · Radio Expense Non Capitalized</b>	\$500.00		\$2,447.00	\$1,000.00
<b>5037 · EMS Conference</b>	\$2,000.00		\$0.00	\$500.00
<b>5038 Dispatch</b>	\$4,942.00		\$0.00	\$10,000.00
<b>5039 · Training Expense Public</b>	\$1,000.00		\$1,248.90	\$1,000.00
<b>5040 · Squad Uniforms</b>	\$3,000.00		\$1,527.01	\$1,500.00
<b>5041 · Equipment Repairs</b>	\$1,000.00		\$0.00	\$0.00
<b>5043 · Public Relations</b>	\$100.00		\$408.91	\$500.00
<b>5045 · Equipment Replacement Fund</b>	\$0.00			\$4,259.00
<b>5049 Property Taxes</b>	\$11,074.00		\$10,884.09	\$10,700.00
<b>5046 · Ambulance Replacement</b>	\$0.00		\$0.00	\$4,259.00
<b>Mortgage 2030</b>	\$9,843.00		\$10,500.00	\$10,500.00
<b>Explorer 2019</b>	\$5,500.00		\$4,500.00	\$2,850.00
<b>NAS 2 2019</b>	\$7,798.00		\$7,600.00	\$7,600.00
<b>Line of Credit</b>	\$0.00		\$0.00	\$0.00
<b>NAS 4</b>	\$7,122.00		\$7,528.66	\$9,274.00
<b>Provider Tax</b>				\$20,566.00
<b>5100 · Adjustment Account Expense</b>				
	\$999,458.00		\$895,579.65	\$904,951.00
<b>Income</b>	\$990,458.00		\$900,295.42	\$904,951.00
<b>Expense</b>	\$999,458.00		\$895,579.65	\$904,951.00
	-\$9,000.00		\$4,715.77	\$0.00

# **Newport City Elementary School**



## **2016 Annual Report and Budget**

## Newport City Elementary School Principals Report

Dear Taxpayers,

Every year, it is the responsibility of the school's administration and school board to work collaboratively to create a budget that provides for the needs of our students while being fiscally responsible. We firmly believe that the budget here reflects these two responsibilities. Our proposed spending is actually down about 6% for FY18 from the present year (\$5,388,901 for FY18 with current spending at \$5,714,499); however, with mandated changes to the way that special education is both reimbursed and assessed, our revenues will also be down. Taking this into consideration, our overall increase is a little over 2.5%. The *estimated* overall impact of NCES's budget on taxes is projected at this point to be \$0.0159.

As you know, NCES has been through a lot of administrators over the past few years. Last year alone, the school started with a principal who left in October, the superintendent and curriculum coordinator served as interim principals from October through December, and another interim served from December through June. There are several direct results of this much turnover, none of them positive: lack of consistent communication, lack of systems implementation, and a lost sense of community. This isn't anyone's fault, but is what existed when Ms. Fortin, the assistant principal, and I began here on July 1, 2016. Our goals for the school this year have hit these three things head on. We are working really hard to be consistent communicators, to develop and implement systems that work for students, and to develop and maintain relationships both internally and externally.

A lack of consistent communication has been an area that has had a direct impact on our relationships with all stakeholders, including the taxpayers of the city of Newport. Again, it hasn't been anyone's fault, but when there are so many leaders in and out of administrative positions, the ability to communicate important ideas or changes to others is lost. An example of this was a breakdown in communication over budgetary increases last year during the school's annual visit to the City Council and reporting these increases to the greater community of Newport. It is a natural result of not having a consistent leader who knows the system well. When stakeholders aren't well informed, it doesn't foster a sense of trust and the reputation of the organization can take on a less than positive light. In direct response to this we had some negative press and there was a campaign for voters to reject the school budget. As I'm sure you remember from last year, the budget was voted down during the first vote.

Our school system has worked really hard to try to repair this broken down communication loop. We have reached out to the city council by attending one of their meetings to talk about the problems we have been experiencing, and a couple of city council members graciously attended a budget meeting at the school to hear what our plans are for this next year. Mr. Roberge, a city council member who attended the meeting, thanked us for our hard work and stated that he is in support of the proposed budget. We will be holding informational meetings 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. If you unable to attend an informational meeting, please feel free to contact me with your questions. I am happy to answer any of your questions or listen to any of your concerns.

Lastly, I would like to thank the citizens of the city of Newport for the opportunity to work with its most precious resource: its children. I am a long-time educator and have spent my entire life happily consumed by raising and educating children to become productive members of society. I look forward to working at Newport City Elementary School for many years to come.

Sincerely,

Elaine Collins, Principal

# NEWPORT CITY ELEMENTARY SCHOOL

Statement Code: G1 FY18

## FY18 Preliminary Budget

Revenues	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
<b>1000 Local</b>								
01-100-1490-4000-00-139-00 Other Transp. Fees	\$ -	\$ (1,399)	\$ -	\$ (820)	\$ (400)	\$ (400)	\$ -	0.00%
01-100-1510-4000-00-139-00 Investment Earning - Interest	\$ (10,000)	\$ (805)	\$ (10,000)	\$ (9,611)	\$ (10,000)	\$ (10,000)	\$ -	0.00%
01-100-1520-4000-00-139-00 Dividends	\$ (100)	\$ (667)	\$ (100)	\$ (550)	\$ (200)	\$ (200)	\$ -	0.00%
01-100-1910-4000-00-139-00 Renal Revenue	\$ -	\$ (1,350)	\$ -	\$ (300)	\$ -	\$ (300)	\$ (300)	0.00%
01-100-1920-4000-00-139-00 Other Revenues - Contributions	\$ -	\$ (257)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1921-4000-00-139-00 RCFC Grant	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1980-4000-00-139-00 Refund of Prior Years Expenditures	\$ -	\$ -	\$ -	\$ (844)	\$ -	\$ -	\$ -	0.00%
01-100-1990-4000-00-139-00 Misc. Other Local Revenue	\$ (1,000)	\$ (433)	\$ (1,000)	\$ (500)	\$ (1,000)	\$ (1,000)	\$ -	0.00%
<b>Total 1000</b>	<b>\$ (11,100)</b>	<b>\$ (9,911)</b>	<b>\$ (11,100)</b>	<b>\$ (12,624)</b>	<b>\$ (11,600)</b>	<b>\$ (11,900)</b>	<b>\$ (300)</b>	<b>2.59%</b>
<b>2000 NCSU Subgrants</b>								
01-100-2481-4000-00-139-00 Medicaid Sub Grant	\$ -	\$ (60,620)	\$ (64,982)	\$ (64,786)	\$ (67,605)	\$ (67,455)	\$ 150	-0.22%
01-100-2651-4000-00-139-00 Title IIA NCSU Funds	\$ -	\$ (7,131)	\$ -	\$ (7,550)	\$ -	\$ -	\$ -	0.00%
01-100-2785-4000-00-139-00 Subgrants for Schoolwide Programs	\$ (231,335)	\$ (236,243)	\$ (333,804)	\$ (333,804)	\$ (298,526)	\$ (271,088)	\$ 27,438	-9.19%
01-100-2790-4000-00-139-00 Other Subgrants	\$ -	\$ (1,192)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total 2000</b>	<b>\$ (231,335)</b>	<b>\$ (305,186)</b>	<b>\$ (398,786)</b>	<b>\$ (406,140)</b>	<b>\$ (366,131)</b>	<b>\$ (338,543)</b>	<b>\$ 27,588</b>	<b>-7.53%</b>
<b>3000 State</b>								
01-100-3110-4000-00-139-00 Education Spending Grant	\$ (4,256,433)	\$ (4,256,433)	\$ (4,319,312)	\$ (4,319,312)	\$ (4,424,082)	\$ (4,625,251)	\$ (201,169)	4.55%
01-100-3150-4000-00-139-00 State Aid for Transportation	\$ (44,764)	\$ (44,655)	\$ (54,905)	\$ (54,905)	\$ (50,344)	\$ (50,344)	\$ -	0.00%
01-100-3506-4000-98-139-00 Farm To School	\$ -	\$ (1,760)	\$ -	\$ (440)	\$ -	\$ -	\$ -	0.00%
01-200-3201-4000-00-139-00 Special Ed. - Mainstream Block Grant	\$ (116,207)	\$ (116,207)	\$ (117,892)	\$ (117,892)	\$ (117,508)	\$ -	\$ 117,508	-100.00%
01-200-3202-4000-00-139-00 Special Ed. Reimbursements	\$ (580,971)	\$ (718,887)	\$ (590,108)	\$ (590,100)	\$ (699,000)	\$ (362,862)	\$ 336,138	-48.09%
01-200-3202-4000-01-139-00 SpEd Reimbursements - PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-3204-4000-00-139-00 Special Ed. - EEE	\$ (49,068)	\$ (49,068)	\$ (46,801)	\$ (46,801)	\$ (45,834)	\$ -	\$ 45,834	-100.00%
01-200-3205-4000-00-139-00 State Placed Reimbursement	\$ -	\$ (9,191)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-3205-4000-01-139-00 State Placed Reimbursement - PY	\$ -	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total 3000</b>	<b>\$ (5,047,443)</b>	<b>\$ (5,198,201)</b>	<b>\$ (5,129,017)</b>	<b>\$ (5,129,450)</b>	<b>\$ (5,336,768)</b>	<b>\$ (5,038,457)</b>	<b>\$ 298,311</b>	<b>-5.59%</b>
<b>5200 Fund Balance as Revenue</b>								
01-100-5200-4500-00-139-00 Fund Balance As Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Revenues</b>	<b>\$ (5,289,878)</b>	<b>\$ (5,513,298)</b>	<b>\$ (5,538,903)</b>	<b>\$ (5,548,213)</b>	<b>\$ (5,714,499)</b>	<b>\$ (5,388,901)</b>	<b>\$ 325,599</b>	<b>-5.70%</b>

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
<b>1100 DIRECT INSTRUCTION</b>								
01-100-1100-5110-00-139-10 Salary - Elementary Teachers	\$ 1,294,941	\$ 1,218,260	\$ 1,209,350	\$ 1,199,757	\$ 1,241,800	\$ 1,336,746	\$ 94,946	7.65%
01-100-1100-5110-00-139-11 Salary - Pre K Teacher	\$ -	\$ -	\$ 101,352	\$ 111,000	\$ 113,800	\$ 78,760	\$ (35,040)	-30.79%
01-100-1100-5111-00-139-10 Reg Ed Summer Services	\$ -	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1100-5115-00-139-10 Salary - Elementary Para	\$ 31,975	\$ 9,954	\$ 11,000	\$ 24,334	\$ 11,000	\$ 11,000	\$ -	0.00%
01-100-1100-5115-00-139-11 Salary - Pre K Para	\$ -	\$ -	\$ 30,198	\$ 33,435	\$ 35,940	\$ 32,116	\$ (3,823)	-10.64%
01-100-1100-5120-00-139-10 Substitutes Pay - Elementary	\$ 30,800	\$ 45,601	\$ 30,800	\$ 50,052	\$ 30,800	\$ 30,800	\$ -	0.00%
01-100-1100-5120-00-139-11 Substitutes Pay - Pre K	\$ -	\$ -	\$ -	\$ 1,927	\$ 1,100	\$ 1,100	\$ -	0.00%
01-100-1100-5150-00-139-10 Teachers Retirement - Elementary	\$ 25,377	\$ 25,377	\$ 25,377	\$ 25,377	\$ -	\$ -	\$ -	0.00%
01-100-1100-5150-05-139-10 Medicaid Summer Wages	\$ -	\$ -	\$ -	\$ 1,496	\$ -	\$ -	\$ -	0.00%
01-100-1100-5200-00-139-10 VDOL HEALTH CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,027	\$ -	\$ -	\$ -	0.00%
01-100-1100-5210-00-139-10 Health Ins - Elementary	\$ 415,778	\$ 315,538	\$ 387,689	\$ 362,338	\$ 369,912	\$ 398,097	\$ 28,185	7.62%
01-100-1100-5210-00-139-11 Health Ins - Pre K	\$ -	\$ -	\$ -	\$ 28,167	\$ 30,443	\$ 36,971	\$ 6,527	21.44%
01-100-1100-5220-00-139-10 FICA - Elementary	\$ 107,748	\$ 94,855	\$ 107,718	\$ 94,179	\$ 98,195	\$ 105,459	\$ 7,263	7.40%
01-100-1100-5220-00-139-11 FICA - Pre K	\$ -	\$ -	\$ -	\$ 10,795	\$ 11,539	\$ 8,566	\$ (2,973)	-25.76%
01-100-1100-5220-05-139-10 Medicaid FICA	\$ -	\$ -	\$ -	\$ 114	\$ -	\$ -	\$ -	0.00%
01-100-1100-5230-00-139-10 Life Insurance - Elementary	\$ 846	\$ 780	\$ 972	\$ 773	\$ 936	\$ 1,134	\$ 198	21.21%
01-100-1100-5230-00-139-11 Life Insurance - Pre K	\$ -	\$ -	\$ -	\$ 45	\$ 106	\$ 130	\$ 24	22.73%
01-100-1100-5232-00-139-10 VSTRS OPEB	\$ -	\$ -	\$ -	\$ 4,802	\$ -	\$ 5,924	\$ 5,924	0.00%
01-100-1100-5232-00-139-11 VSTRS OPEB - PREK	\$ -	\$ -	\$ -	\$ 1,097	\$ -	\$ 1,097	\$ 1,097	0.00%
01-100-1100-5240-00-139-10 MUNICIPAL RETIREMENT	\$ 1,639	\$ 431	\$ 2,214	\$ 1,264	\$ 605	\$ 605	\$ -	0.00%
01-100-1100-5240-00-139-11 MUNICIPAL RETIREMENT	\$ -	\$ -	\$ -	\$ 1,854	\$ 1,977	\$ 1,766	\$ (210)	-10.64%
01-100-1100-5250-00-139-10 Workers Comp	\$ 8,022	\$ 6,654	\$ 7,463	\$ 7,234	\$ 7,517	\$ 9,030	\$ 1,513	20.13%
01-100-1100-5250-00-139-11 Workers Comp - Pre K	\$ -	\$ -	\$ -	\$ 885	\$ 898	\$ 743	\$ (156)	-17.32%
01-100-1100-5260-00-139-10 Unemployment - Elementary	\$ 972	\$ 759	\$ 1,361	\$ 1,716	\$ 1,613	\$ 1,187	\$ (426)	-26.39%
01-100-1100-5260-00-139-11 Unemployment - Pre K	\$ -	\$ -	\$ -	\$ 210	\$ 230	\$ 170	\$ (61)	-26.39%
01-100-1100-5270-00-139-10 Tuition - Elementary	\$ 20,000	\$ 14,766	\$ 20,000	\$ 6,841	\$ 20,000	\$ 20,000	\$ -	0.00%
01-100-1100-5270-00-139-11 Tuition - Pre K	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
01-100-1100-5280-00-139-10 Dental Ins - Elementary	\$ 10,914	\$ 8,210	\$ 9,792	\$ 13,054	\$ 8,851	\$ 9,055	\$ 204	2.31%
01-100-1100-5280-00-139-11 Dental Ins - Pre K	\$ -	\$ -	\$ -	\$ 766	\$ 756	\$ 1,089	\$ 333	44.03%
01-100-1100-5290-00-139-10 Long Term Disability - Elementary	\$ 3,626	\$ 3,407	\$ 3,670	\$ 3,351	\$ 3,850	\$ 3,908	\$ 59	1.53%
01-100-1100-5290-00-139-11 Long Term Disability - Pre K	\$ -	\$ -	\$ -	\$ 311	\$ 353	\$ 322	\$ (31)	-8.85%

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
01-100-1100-5300-00-139-10 Purchased & Technical Services - Element	\$ 7,500	\$ 1,192	\$ 1,000	\$ 493	\$ 1,000	\$ 3,000	\$ 2,000	200.00%
01-100-1100-5300-00-139-11 Purchased & Technical Services Pre K	\$ -	\$ -	\$ -	\$ -	\$ 660	\$ 660	\$ -	0.00%
01-100-1100-5332-00-139-10 Contracted Services from SU	\$ 11,978	\$ 18,684	\$ 16,880	\$ 39,851	\$ 16,880	\$ 16,880	\$ -	0.00%
01-100-1100-5400-00-139-11 Purchased Property Services Pre K	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -	\$ -	0.00%
01-100-1100-5430-00-139-10 REPAIR SERVICES	\$ 700	\$ 501	\$ 700	\$ 1,190	\$ 700	\$ 700	\$ -	0.00%
01-100-1100-5440-00-139-10 Rentals/Lease	\$ 15,000	\$ 12,702	\$ 15,000	\$ 14,753	\$ 15,000	\$ 15,000	\$ -	0.00%
01-100-1100-5519-00-139-10 Field Trips - Elementary	\$ 1,500	\$ 3,834	\$ 2,500	\$ 1,853	\$ 3,000	\$ 3,000	\$ -	0.00%
01-100-1100-5560-00-139-10 TUITION	\$ 32,404	\$ 68,890	\$ -	\$ 54,385	\$ -	\$ -	\$ -	0.00%
01-100-1100-5560-00-139-11 TUITION -PREK	\$ -	\$ -	\$ -	\$ 21,750	\$ 3,000	\$ 3,000	\$ -	0.00%
01-100-1100-5561-00-139-10 TUITION-SUMMER	\$ 6,294	\$ 7,008	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1100-5566-00-139-11 TUITION - PreK (private)	\$ -	\$ -	\$ -	\$ 12,168	\$ 18,000	\$ 18,000	\$ -	0.00%
01-100-1100-5580-00-139-10 Travel - Elementary	\$ 600	\$ 345	\$ 600	\$ 555	\$ 500	\$ 500	\$ -	0.00%
01-100-1100-5610-00-139-10 Supplies - Elementary	\$ 22,500	\$ 19,160	\$ 10,000	\$ 11,330	\$ 13,000	\$ 13,000	\$ -	0.00%
01-100-1100-5610-00-139-11 Supplies - Pre K	\$ -	\$ -	\$ 1,500	\$ 1,985	\$ 1,000	\$ 1,000	\$ -	0.00%
01-100-1100-5610-01-139-10 Music Supplies	\$ 750	\$ 803	\$ 750	\$ 756	\$ 750	\$ 750	\$ -	0.00%
01-100-1100-5610-02-139-10 Art Supplies	\$ 1,500	\$ 1,414	\$ 750	\$ 878	\$ 1,000	\$ 1,500	\$ 500	500.00%
01-100-1100-5610-06-139-10 Testing Supplies	\$ 800	\$ -	\$ 100	\$ -	\$ 100	\$ 600	\$ 500	500.00%
01-100-1100-5610-09-139-10 Supplies - SIGrant	\$ -	\$ -	\$ -	\$ 588	\$ -	\$ -	\$ -	0.00%
01-100-1100-5611-00-139-10 Copier Supplies	\$ 6,000	\$ 6,345	\$ 6,500	\$ 8,016	\$ 6,500	\$ 6,500	\$ -	0.00%
01-100-1100-5640-00-139-10 Books/Periodicals - Elementary	\$ 8,000	\$ 9,425	\$ 5,000	\$ 11,984	\$ 8,000	\$ 8,000	\$ -	0.00%
01-100-1100-5640-00-139-11 Books/Periodicals - Pre K	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	0.00%
01-100-1100-5670-00-139-10 Computer Software - Elementary	\$ 500	\$ -	\$ 240	\$ -	\$ 150	\$ 150	\$ 200	40.00%
01-100-1100-5670-00-139-11 Computer Software - Pre K	\$ -	\$ -	\$ -	\$ 657	\$ 500	\$ 700	\$ 200	40.00%
01-100-1100-5730-00-139-10 Equipment - Elementary	\$ 2,000	\$ 366	\$ 800	\$ 1,404	\$ 800	\$ 6,800	\$ 6,000	750.00%
01-100-1100-5730-00-139-11 Equipment - Pre K	\$ -	\$ -	\$ 1,000	\$ 71	\$ 1,000	\$ 1,000	\$ -	0.00%
01-100-1100-5730-01-139-10 Music Equipment	\$ 500	\$ -	\$ 2,000	\$ 664	\$ 2,000	\$ 2,000	\$ -	0.00%
01-100-1100-5730-03-139-10 P.E. Equipment	\$ 900	\$ 521	\$ 400	\$ -	\$ 800	\$ 800	\$ -	0.00%
01-100-1100-5733-00-139-10 Furniture & Fixtures	\$ 1,000	\$ 1,501	\$ 1,250	\$ 689	\$ 1,000	\$ 3,000	\$ 2,000	200.00%
01-100-1100-5733-00-139-11 FURNITURE & FIXTURES PREK	\$ -	\$ -	\$ 3,000	\$ 2,566	\$ 1,000	\$ 1,000	\$ -	0.00%
01-100-1100-5810-00-139-10 Dues/Fees - Elementary	\$ -	\$ 2,655	\$ 6,700	\$ 5,556	\$ 3,700	\$ 6,200	\$ 2,500	67.57%
01-100-1100-5810-00-139-11 Dues/Fees - Pre K	\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -	\$ -	0.00%
01-100-1100-5890-03-139-10 Petty Cash - MISCELLANEOUS	\$ -	\$ 74	\$ -	\$ 117	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 1100 DIRECT INSTRUCTION</b>	<b>\$ 2,073,064</b>	<b>\$ 1,900,119</b>	<b>\$ 2,025,626</b>	<b>\$ 2,182,977</b>	<b>\$ 2,095,860</b>	<b>\$ 2,213,115</b>	<b>\$ 117,254</b>	<b>5.59%</b>
<b>1121 SCHOOLWIDE PROGRAMS</b>								
01-100-1121-5110-00-139-10 Salary - Schoolwide Teacher	\$ 175,204	\$ 229,000	\$ 235,870	\$ 216,485	\$ 229,000	\$ 196,210	\$ (32,790)	-14.32%
01-100-1121-5120-00-139-10 Substitutes Pay - Schoolwide	\$ -	\$ 295	\$ -	\$ 22,103	\$ -	\$ -	\$ -	0.00%
01-100-1121-5210-00-139-10 Health Ins - Schoolwide	\$ 25,267	\$ 41,953	\$ 43,405	\$ 40,314	\$ 42,995	\$ 26,825	\$ (16,171)	-37.61%
01-100-1121-5220-00-139-10 FICA - Schoolwide	\$ 13,403	\$ 16,718	\$ 18,044	\$ 17,465	\$ 17,519	\$ 14,322	\$ (3,196)	-18.24%
01-100-1121-5230-00-139-10 Life Insurance - Schoolwide	\$ 90	\$ 120	\$ 90	\$ 123	\$ 132	\$ 162	\$ 30	22.73%
01-100-1121-5232-00-139-10 VSTRS OPEB	\$ -	\$ -	\$ -	\$ 29,985	\$ -	\$ 25,193	\$ 25,193	0.00%
01-100-1121-5250-00-139-10 Workers Comp - Schoolwide	\$ 1,016	\$ 979	\$ 1,016	\$ 1,347	\$ 1,374	\$ 1,315	\$ (59)	-4.32%
01-100-1121-5260-00-139-10 Unemployment - Schoolwide	\$ 108	\$ 112	\$ 182	\$ 320	\$ 230	\$ 170	\$ (61)	-26.39%
01-100-1121-5270-00-139-10 Tuition - Schoolwide	\$ 5,100	\$ 500	\$ 2,500	\$ 3,933	\$ 3,000	\$ 3,000	\$ -	0.00%
01-100-1121-5280-00-139-10 Dental Ins - Schoolwide	\$ 1,309	\$ 1,323	\$ 1,344	\$ 1,083	\$ 1,116	\$ 872	\$ (243)	-21.82%
01-100-1121-5290-00-139-10 Health Term Disability - Schoolwide	\$ 491	\$ 642	\$ 661	\$ 606	\$ 710	\$ 569	\$ (141)	-19.85%
01-100-1121-5300-00-139-10 Purchased & Technical Services Schoolwid	\$ -	\$ 4,560	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5580-00-139-10 Travel - Schoolwide	\$ 184	\$ 323	\$ 184	\$ 12	\$ 100	\$ 100	\$ -	0.00%
01-100-1121-5610-00-139-10 Supplies - Schoolwide	\$ 300	\$ 931	\$ 350	\$ 440	\$ 350	\$ 350	\$ -	0.00%
01-100-1121-5640-00-139-10 Books/Periodicals - Schoolwide	\$ -	\$ 1,509	\$ 5,350	\$ 171	\$ 1,500	\$ 1,500	\$ -	0.00%
01-100-1121-5730-00-139-10 Equipment - Schoolwide	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5810-00-139-10 Dues/Fees - Schoolwide	\$ -	\$ 1,000	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
<b>TOTAL 1121 SCHOOLWIDE PROGRAMS</b>	<b>\$ 222,772</b>	<b>\$ 299,964</b>	<b>\$ 309,495</b>	<b>\$ 334,388</b>	<b>\$ 298,526</b>	<b>\$ 271,088</b>	<b>\$ (27,438)</b>	<b>-9.19%</b>
<b>1122 TITLE IIA TEACHER QUALITY</b>								
01-100-1122-5110-00-139-10 Salary - Title IIA Teacher Quality	\$ -	\$ 5,910	\$ -	\$ 6,936	\$ -	\$ -	\$ -	0.00%
01-100-1122-5210-00-139-10 Health Ins - Title IIA Teacher Quality	\$ -	\$ 522	\$ -	\$ 334	\$ -	\$ -	\$ -	0.00%
01-100-1122-5220-00-139-10 FICA - Title IIA Teacher Quality	\$ -	\$ 444	\$ -	\$ 524	\$ -	\$ -	\$ -	0.00%
01-100-1122-5280-00-139-10 Dental Ins - Title IIA Teacher Quality	\$ -	\$ 10	\$ -	\$ 52	\$ -	\$ -	\$ -	0.00%
01-100-1122-5290-00-139-10 Long Term Disability - Title IIA Teacher	\$ -	\$ 7	\$ -	\$ 4	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 1122 TITLE IIA TEACHER QUALITY</b>	<b>\$ -</b>	<b>\$ 6,893</b>	<b>\$ -</b>	<b>\$ 7,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>1921 RCFC GRANT</b>								
01-100-1921-5890-00-139-10 MISCELLANEOUS-RCFC GRANT	\$ -	\$ 1,000	\$ -	\$ 495	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 1921 RCFC GRANT</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2110 HOME/SCHOOL COORDINATOR</b>								
01-100-2110-5115-05-139-10 H/S Coordinator - Medicaid	\$ -	\$ 36,872	\$ 38,506	\$ 38,828	\$ 39,666	\$ 40,312	\$ 645	1.63%
01-100-2110-5210-05-139-10 Health Ins - Medicaid	\$ -	\$ 18,017	\$ 18,748	\$ 19,029	\$ 20,229	\$ 19,260	\$ (969)	-4.79%
01-100-2110-5220-05-139-10 FICA - Medicaid	\$ -	\$ 2,546	\$ 2,946	\$ 2,661	\$ 3,034	\$ 3,084	\$ 49	1.63%
01-100-2110-5230-05-139-10 Life Insurance - Medicaid	\$ -	\$ 21	\$ 30	\$ 30	\$ 33	\$ 41	\$ 8	22.73%
01-100-2110-5240-05-139-10 Municipal Retirement - Medicaid	\$ -	\$ 1,982	\$ 2,070	\$ 2,136	\$ 2,182	\$ 2,217	\$ 35	1.63%
01-100-2110-5250-05-139-10 Workers Comp - Medicaid	\$ -	\$ 196	\$ 204	\$ 238	\$ 238	\$ 270	\$ 32	13.48%
01-100-2110-5260-05-139-10 Unemployment - Medicaid	\$ -	\$ 22	\$ 26	\$ 57	\$ 58	\$ 42	\$ (15)	-26.39%
01-100-2110-5270-05-139-10 Tuition - Medicaid	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
01-100-2110-5280-05-139-10 Dental Insurance - Medicaid	\$ -	\$ 384	\$ 384	\$ 384	\$ 396	\$ 343	\$ (53)	-13.36%
01-100-2110-5290-05-139-10 LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ 117	0.00%
01-100-2110-5580-05-139-10 Travel - Medicaid	\$ -	\$ 138	\$ 120	\$ 214	\$ 120	\$ 120	\$ -	0.00%
01-100-2110-5610-05-139-10 Supplies - Medicaid	\$ -	\$ 78	\$ 150	\$ 86	\$ 150	\$ 150	\$ -	0.00%

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
01-100-2110-5640-05-139-10 BOOKS/PERIODICALS	\$ -	\$ -	\$ -	\$ 101	\$ 100	\$ 100	\$ -	0.00%
01-100-2110-5810-05-139-10 DUES/FEES- Medicaid	\$ -	\$ 365	\$ 800	\$ -	\$ 400	\$ 400	\$ -	0.00%
<b>TOTAL 2110 HOME/SCHOOL COORDINATOR</b>	\$ -	\$ 60,620	\$ 64,982	\$ 63,764	\$ 67,605	\$ 67,455	\$ (150)	-0.22%
<b>2120 GUIDANCE</b>								
01-100-2120-5110-00-139-10 Salary - Teacher	\$ 60,696	\$ 61,800	\$ 63,654	\$ 63,200	\$ 64,600	\$ 64,400	\$ (200)	-0.31%
01-100-2120-5115-00-139-10 Salary - Para	\$ 17,548	\$ 17,161	\$ 17,162	\$ 8,425	\$ 18,525	\$ 18,789	\$ 264	1.42%
01-100-2120-5210-00-139-10 Health Ins	\$ 13,617	\$ 13,716	\$ 14,229	\$ 10,589	\$ 15,353	\$ 27,603	\$ 12,249	79.78%
01-100-2120-5220-00-139-10 FICA	\$ 5,986	\$ 5,825	\$ 6,182	\$ 5,336	\$ 6,359	\$ 6,364	\$ 5	0.08%
01-100-2120-5230-00-139-10 Life Insurance	\$ 48	\$ 48	\$ 48	\$ 44	\$ 53	\$ 65	\$ 12	22.73%
01-100-2120-5240-00-139-10 MUNICIPAL RETIREMENT	\$ 899	\$ 922	\$ 923	\$ 463	\$ 1,019	\$ 1,033	\$ 14	1.42%
01-100-2120-5250-00-139-10 Workers Comp	\$ 454	\$ 415	\$ 454	\$ 493	\$ 499	\$ 557	\$ 59	11.75%
01-100-2120-5260-00-139-10 Unemployment	\$ 72	\$ 47	\$ 101	\$ 110	\$ 115	\$ 85	\$ (30)	-26.39%
01-100-2120-5270-00-139-10 Tuition	\$ 1,950	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
01-100-2120-5280-00-139-10 Dental Ins	\$ 397	\$ 376	\$ 768	\$ 516	\$ 720	\$ 719	\$ (1)	-0.13%
01-100-2120-5290-00-139-10 Long Term Disability	\$ 170	\$ 173	\$ 178	\$ 177	\$ 200	\$ 241	\$ 41	20.47%
01-100-2120-5580-00-139-10 Travel	\$ 200	\$ 69	\$ 200	\$ 432	\$ 150	\$ 150	\$ -	0.00%
01-100-2120-5610-00-139-10 Supplies	\$ 500	\$ 355	\$ 500	\$ 289	\$ 500	\$ 500	\$ -	0.00%
01-100-2120-5640-00-139-10 Books/Periodicals	\$ 100	\$ -	\$ 100	\$ 63	\$ 100	\$ 100	\$ -	0.00%
01-100-2120-5810-00-139-10 Dues/Fees	\$ -	\$ 25	\$ 500	\$ 800	\$ 75	\$ 75	\$ -	0.00%
<b>TOTAL 2120 GUIDANCE</b>	\$ 102,637	\$ 100,964	\$ 106,800	\$ 90,937	\$ 110,069	\$ 122,481	\$ 12,413	11.28%
<b>2130 HEALTH SERVICES</b>								
01-100-2130-5110-00-139-10 Salary - Teacher	\$ 60,696	\$ 46,516	\$ 63,654	\$ 31,172	\$ 34,734	\$ 31,147	\$ (3,586)	-10.33%
01-100-2130-5115-00-139-10 Salary - Para	\$ -	\$ 636	\$ -	\$ 226	\$ -	\$ -	\$ -	0.00%
01-100-2130-5120-00-139-10 Substitutes Pay	\$ 1,300	\$ 13,776	\$ 1,300	\$ 5,659	\$ 1,300	\$ 1,300	\$ -	0.00%
01-100-2130-5210-00-139-10 Health Ins	\$ 15,893	\$ 9,265	\$ 13,985	\$ 6,020	\$ 5,315	\$ 7,309	\$ 1,995	37.53%
01-100-2130-5220-00-139-10 FICA	\$ 4,743	\$ 4,412	\$ 4,870	\$ 2,754	\$ 2,657	\$ 2,383	\$ (274)	-10.33%
01-100-2130-5230-00-139-10 Life Insurance	\$ 30	\$ 30	\$ 30	\$ 20	\$ 33	\$ 41	\$ 8	22.73%
01-100-2130-5232-00-139-10 VSTRS OPEB	\$ -	\$ -	\$ -	\$ 1,097	\$ -	\$ -	\$ -	0.00%
01-100-2130-5240-00-139-10 MUNICIPAL RETIREMENT	\$ -	\$ -	\$ -	\$ 1,371	\$ 1,323	\$ 1,713	\$ 390	29.52%
01-100-2130-5250-00-139-10 Workers Comp	\$ 360	\$ 324	\$ 360	\$ 226	\$ 208	\$ 209	\$ 0	0.14%
01-100-2130-5260-00-139-10 Unemployment	\$ 36	\$ 37	\$ 50	\$ 54	\$ 58	\$ 42	\$ (15)	-26.39%
01-100-2130-5270-00-139-10 Tuition	\$ 1,500	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
01-100-2130-5280-00-139-10 Dental Ins	\$ 397	\$ 266	\$ 384	\$ -	\$ 385	\$ 385	\$ -	0.00%
01-100-2130-5290-00-139-10 Long Term Disability	\$ 170	\$ 130	\$ 178	\$ 18	\$ 108	\$ 90	\$ (17)	-16.11%
01-100-2130-5332-00-139-10 Contract Services - NCSU	\$ -	\$ -	\$ -	\$ 197	\$ -	\$ 200	\$ 200	0.00%
01-100-2130-5580-00-139-10 Travel	\$ -	\$ 711	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2130-5610-00-139-10 Supplies	\$ 1,000	\$ 753	\$ 1,200	\$ 824	\$ 1,200	\$ 1,200	\$ -	0.00%
01-100-2130-5640-00-139-10 Books/Periodicals	\$ 75	\$ -	\$ 75	\$ -	\$ 75	\$ 75	\$ -	0.00%
01-100-2130-5730-00-139-10 Equipment	\$ 1,170	\$ 3,885	\$ 500	\$ 805	\$ 500	\$ 500	\$ -	0.00%
01-100-2130-5810-00-139-10 Dues/Fees	\$ -	\$ 75	\$ 500	\$ 105	\$ 300	\$ 300	\$ -	0.00%
<b>TOTAL 2130 HEALTH SERVICES</b>	\$ 87,370	\$ 80,815	\$ 88,886	\$ 50,547	\$ 49,995	\$ 48,694	\$ (1,301)	-2.60%
<b>2140 PSYCHOLOGICAL SERVICES</b>								
01-100-2140-5330-00-139-10 Contract Services	\$ 41,200	\$ 40,000	\$ 42,436	\$ 42,436	\$ 43,836	\$ 43,836	\$ -	0.00%
<b>TOTAL 2140 PSYCHOLOGICAL SERVICES</b>	\$ 41,200	\$ 40,000	\$ 42,436	\$ 42,436	\$ 43,836	\$ 43,836	\$ -	0.00%
<b>2160 OCCUPATIONAL THERAPY</b>								
01-100-2160-5340-00-139-10 Occupational Therapy	\$ 2,000	\$ 2,048	\$ 3,000	\$ 2,028	\$ 3,000	\$ 3,000	\$ -	0.00%
<b>TOTAL 2160 OCCUPATIONAL THERAPY</b>	\$ 2,000	\$ 2,048	\$ 3,000	\$ 2,028	\$ 3,000	\$ 3,000	\$ -	0.00%
<b>2170 PHYSICAL THERAPY</b>								
01-100-2170-5340-00-139-10 Physical Therapy	\$ 1,500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
<b>TOTAL 2170 PHYSICAL THERAPY</b>	\$ 1,500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
<b>2200 FARM TO SCHOOL</b>								
01-100-2200-5300-98-139-10 PURCHASED SERVICES	\$ -	\$ 650	\$ -	\$ 2,000	\$ -	\$ -	\$ -	0.00%
01-100-2200-5580-98-139-10 TRAVEL - FTS	\$ -	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2200-5610-98-139-10 SUPPLIES - FTS	\$ -	\$ -	\$ -	\$ 247	\$ -	\$ -	\$ -	0.00%
01-100-2200-5630-98-139-10 FOOD - FTS	\$ -	\$ 185	\$ -	\$ 62	\$ -	\$ -	\$ -	0.00%
01-100-2200-5730-98-139-10 EQUIPMENT - FTS	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2200 FARM TO SCHOOL</b>	\$ -	\$ 1,417	\$ -	\$ 2,309	\$ -	\$ -	\$ -	0.00%
<b>2210 IMPROVEMENT OF INSTRUCTION</b>								
01-100-2210-5110-00-139-10 Salary - Teacher	\$ 1,000	\$ 564	\$ -	\$ 3,504	\$ -	\$ -	\$ -	0.00%
01-100-2210-5210-00-139-10 Health Ins	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2210-5220-00-139-10 FICA	\$ 77	\$ 41	\$ -	\$ 268	\$ -	\$ -	\$ -	0.00%
01-100-2210-5280-00-139-10 Dental Ins	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2210-5290-00-139-10 Long Term Disability	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2210-5330-00-139-10 Contract Services	\$ 1,000	\$ -	\$ 1,000	\$ 2,211	\$ 1,000	\$ 5,000	\$ 4,000	400.00%
01-100-2210-5610-00-139-10 Supplies	\$ -	\$ 1,091	\$ -	\$ 937	\$ -	\$ 3,000	\$ 3,000	0.00%
01-100-2210-5670-93-139-10 SOFTWARE- School Improvement Grant	\$ -	\$ -	\$ -	\$ 22,928	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2210 IMPROVEMENT OF INSTRUCTION</b>	\$ 2,077	\$ 1,815	\$ 1,000	\$ 29,847	\$ 1,000	\$ 8,000	\$ 7,000	700.00%
<b>2220 LIBRARY</b>								
01-100-2220-5110-00-139-10 Salary - Teacher	\$ 36,600	\$ 38,000	\$ 39,140	\$ 42,192	\$ 43,547	\$ 47,720	\$ 4,174	9.58%
01-100-2220-5115-00-139-10 Salary - Para	\$ 14,411	\$ 13,894	\$ 28,042	\$ 14,382	\$ 15,278	\$ 18,176	\$ 2,898	18.97%
01-100-2220-5120-00-139-10 Substitutes Pay	\$ 830	\$ 3,084	\$ 3,000	\$ 1,136	\$ 3,000	\$ 3,000	\$ -	0.00%

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
01-100-2220-5210-00-139-10 Health Ins	\$ 13,383	\$ 13,378	\$ 27,970	\$ 14,195	\$ 30,180	\$ 22,465	\$ (7,715)	-25.50%
01-100-2220-5220-00-139-10 FICA	\$ 3,966	\$ 4,000	\$ 5,369	\$ 4,202	\$ 4,730	\$ 5,271	\$ 541	11.44%
01-100-2220-5230-00-139-10 Life Insurance	\$ 48	\$ 48	\$ 66	\$ 48	\$ 53	\$ 65	\$ 12	22.73%
01-100-2220-5232-00-139-10 VSTRS OPEB	\$ -	\$ -	\$ -	\$ 1,097	\$ -	\$ -	\$ -	0.00%
01-100-2220-5240-00-139-10 MUNICIPAL RETIREMENT	\$ 739	\$ 747	\$ 1,507	\$ 791	\$ 840	\$ 1,000	\$ 159	18.97%
01-100-2220-5250-00-139-10 Workers Comp	\$ 301	\$ 311	\$ 301	\$ 344	\$ 353	\$ 442	\$ 89	25.09%
01-100-2220-5260-00-139-10 Unemployment	\$ 52	\$ 36	\$ 73	\$ 82	\$ 115	\$ 85	\$ (30)	-26.39%
01-100-2220-5270-00-139-10 Tuition	\$ 1,500	\$ 1,773	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
01-100-2220-5280-00-139-10 Dental Ins	\$ 398	\$ 380	\$ 1,152	\$ 384	\$ 720	\$ 719	\$ (1)	-0.09%
01-100-2220-5290-00-139-10 Long Term Disability	\$ 102	\$ 106	\$ 110	\$ 118	\$ 135	\$ 191	\$ 56	41.50%
01-100-2220-5580-00-139-10 Travel	\$ -	\$ 194	\$ -	\$ 337	\$ 100	\$ 100	\$ -	0.00%
01-100-2220-5610-00-139-10 Supplies	\$ 500	\$ 494	\$ 600	\$ 361	\$ 600	\$ 600	\$ -	0.00%
01-100-2220-5640-00-139-10 Books/Periodicals	\$ 10,500	\$ 10,246	\$ 9,700	\$ 3,939	\$ 9,700	\$ 9,700	\$ -	0.00%
01-100-2220-5650-00-139-10 Audio Visual	\$ 600	\$ 240	\$ 1,600	\$ 1,397	\$ 1,600	\$ 1,600	\$ -	0.00%
01-100-2220-5734-00-139-10 Weblink Connection	\$ 1,500	\$ 1,500	\$ 2,730	\$ 1,500	\$ 2,370	\$ 2,370	\$ -	0.00%
01-100-2220-5810-00-139-10 Dues/Fees	\$ 100	\$ 810	\$ 1,000	\$ 515	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL 2220 LIBRARY</b>	<b>\$ 85,530</b>	<b>\$ 89,242</b>	<b>\$ 124,160</b>	<b>\$ 87,019</b>	<b>\$ 116,120</b>	<b>\$ 116,303</b>	<b>\$ 183</b>	<b>0.10%</b>
<b>2230 TECHNOLOGY</b>								
01-100-2230-5115-00-139-10 Salary - Para	\$ 36,795	\$ 44,230	\$ 37,913	\$ 38,337	\$ -	\$ -	\$ -	0.00%
01-100-2230-5210-00-139-10 Health Ins	\$ 8,086	\$ 6,837	\$ 8,809	\$ 7,221	\$ -	\$ -	\$ -	0.00%
01-100-2230-5220-00-139-10 FICA	\$ 2,815	\$ 3,291	\$ 2,900	\$ 2,837	\$ -	\$ -	\$ -	0.00%
01-100-2230-5230-00-139-10 Life Insurance	\$ 18	\$ 18	\$ 18	\$ 18	\$ -	\$ -	\$ -	0.00%
01-100-2230-5240-00-139-10 MUNICIPAL RETIREMENT	\$ 1,886	\$ 2,377	\$ 2,038	\$ 2,109	\$ -	\$ -	\$ -	0.00%
01-100-2230-5250-00-139-10 Workers Comp	\$ 213	\$ 193	\$ 213	\$ 234	\$ -	\$ -	\$ -	0.00%
01-100-2230-5260-00-139-10 Unemployment	\$ 36	\$ 22	\$ 50	\$ 56	\$ -	\$ -	\$ -	0.00%
01-100-2230-5280-00-139-10 Dental Ins	\$ -	\$ -	\$ 384	\$ 350	\$ -	\$ -	\$ -	0.00%
01-100-2230-5290-00-139-10 Long Term Disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2230-5330-00-139-10 Contract Services	\$ 6,082	\$ -	\$ 7,303	\$ 3,451	\$ 4,930	\$ 4,237	\$ (693)	-14.00%
01-100-2230-5332-00-139-10 SERVICES PURCHASED FROM SU	\$ -	\$ 2,140	\$ -	\$ 2,292	\$ 41,000	\$ 31,843	\$ (9,157)	-22.33%
01-100-2230-5430-00-139-10 REPAIR SERVICES	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
01-100-2230-5610-00-139-10 Supplies	\$ 6,000	\$ 4,077	\$ 6,000	\$ 4,483	\$ 6,000	\$ 6,000	\$ -	0.00%
01-100-2230-5734-00-139-10 Intemet	\$ 4,000	\$ 3,732	\$ 3,699	\$ 3,049	\$ 2,813	\$ 4,444	\$ 1,632	58.01%
01-100-2230-5735-00-139-10 Technology Equipment	\$ 6,000	\$ 8,499	\$ 3,500	\$ 41,022	\$ 3,500	\$ 3,500	\$ -	0.00%
01-100-2230-5810-00-139-10 Dues/Fees	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ (500)	-100.00%
<b>TOTAL 2230 TECHNOLOGY</b>	<b>\$ 71,931</b>	<b>\$ 75,417</b>	<b>\$ 75,326</b>	<b>\$ 105,458</b>	<b>\$ 60,743</b>	<b>\$ 52,024</b>	<b>\$ (8,719)</b>	<b>-14.35%</b>
<b>2290 PATH EXPENSE</b>								
01-100-2290-5110-00-139-10 PATH Stipend	\$ -	\$ 1,100	\$ -	\$ 600	\$ -	\$ -	\$ -	0.00%
01-100-2290-5220-00-139-10 FICA	\$ -	\$ 84	\$ 38	\$ 46	\$ 38	\$ 38	\$ -	0.00%
01-100-2290-5240-00-139-10 MUNICIPAL RETIREMENT	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2290 PATH EXPENSE</b>	<b>\$ -</b>	<b>\$ 1,214</b>	<b>\$ 38</b>	<b>\$ 646</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2310 BOARD OF EDUCATION</b>								
01-100-2310-5110-00-139-00 Salaries - Board	\$ 5,000	\$ 3,240	\$ 6,000	\$ 8,190	\$ 6,000	\$ 6,000	\$ -	0.00%
01-100-2310-5220-00-139-00 FICA	\$ 383	\$ 248	\$ 459	\$ 627	\$ 459	\$ 459	\$ -	0.00%
01-100-2310-5332-00-139-00 SERVICES PURCHASED FROM SU	\$ -	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2310-5360-00-139-00 Legal	\$ 5,000	\$ 2,629	\$ 5,000	\$ 250	\$ 5,000	\$ 5,000	\$ -	0.00%
01-100-2310-5522-00-139-00 Liability Insurance	\$ 12,346	\$ 12,853	\$ 12,785	\$ 11,581	\$ 12,273	\$ 11,252	\$ (1,021)	-8.32%
01-100-2310-5540-00-139-00 Advertising	\$ 1,500	\$ 4,931	\$ 10,000	\$ 6,543	\$ 2,000	\$ 2,000	\$ -	0.00%
01-100-2310-5810-00-139-00 Dues	\$ 1,970	\$ 1,723	\$ 2,019	\$ 1,749	\$ 2,131	\$ 2,131	\$ -	0.00%
01-100-2310-5990-00-139-00 Other Board Expenses	\$ 1,000	\$ 1,596	\$ 1,000	\$ 3,685	\$ 1,000	\$ 1,000	\$ -	0.00%
01-100-2310-5991-00-139-00 Contingency For Wage & Benefits Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	0.00%
<b>TOTAL 2310 BOARD OF EDUCATION</b>	<b>\$ 27,199</b>	<b>\$ 27,317</b>	<b>\$ 37,263</b>	<b>\$ 32,624</b>	<b>\$ 28,863</b>	<b>\$ 147,842</b>	<b>\$ 118,979</b>	<b>412.21%</b>
<b>2321 OFFICE OF THE SUPERINTENDENT</b>								
01-100-2321-5331-00-139-00 NCSU Assessment	\$ 124,314	\$ 124,314	\$ 126,884	\$ 126,884	\$ 135,762	\$ 139,170	\$ 3,408	2.51%
<b>TOTAL 2321 OFFICE OF THE SUPERINTENDENT</b>	<b>\$ 124,314</b>	<b>\$ 124,314</b>	<b>\$ 126,884</b>	<b>\$ 126,884</b>	<b>\$ 135,762</b>	<b>\$ 139,170</b>	<b>\$ 3,408</b>	<b>2.51%</b>
<b>2410 OFFICE OF THE PRINCIPAL</b>								
01-100-2410-5110-00-139-00 Salary - Principal	\$ 95,000	\$ 95,000	\$ 97,850	\$ 109,345	\$ 95,000	\$ 92,000	\$ (3,000)	-3.10%
01-100-2410-5112-00-139-00 Salary - Assistant Principal	\$ 80,000	\$ 80,000	\$ 82,400	\$ 82,400	\$ 70,000	\$ 68,000	\$ (2,000)	-2.80%
01-100-2410-5115-00-139-00 Salary - Clerical	\$ 35,158	\$ 49,568	\$ 52,754	\$ 52,123	\$ 48,253	\$ 49,476	\$ 1,224	2.54%
01-100-2410-5120-00-139-00 Substitute - Clerical	\$ 480	\$ -	\$ 480	\$ 1,197	\$ 480	\$ 480	\$ -	0.00%
01-100-2410-5210-00-139-00 Health Ins	\$ 51,504	\$ 49,172	\$ 64,543	\$ 58,598	\$ 65,499	\$ 56,723	\$ (8,776)	-13.40%
01-100-2410-5220-00-139-00 FICA	\$ 16,114	\$ 16,704	\$ 17,825	\$ 17,984	\$ 16,351	\$ 16,062	\$ (289)	-1.77%
01-100-2410-5230-00-139-00 Life Insurance	\$ 258	\$ 258	\$ 258	\$ 262	\$ 304	\$ 373	\$ 69	22.73%
01-100-2410-5232-00-139-00 VSTRS OPEB	\$ -	\$ -	\$ -	\$ 1,097	\$ -	\$ -	\$ -	0.00%
01-100-2410-5240-00-139-00 Municipal Retirement	\$ 1,802	\$ 2,664	\$ 2,836	\$ 2,861	\$ 2,654	\$ 2,721	\$ 67	2.54%
01-100-2410-5250-00-139-00 Workers Comp	\$ 1,222	\$ 1,024	\$ 1,222	\$ 995	\$ 1,280	\$ 1,407	\$ 127	9.94%
01-100-2410-5260-00-139-00 Unemployment	\$ 185	\$ 117	\$ 259	\$ 236	\$ 230	\$ 170	\$ (61)	-26.39%
01-100-2410-5270-00-139-00 Tuition	\$ 2,500	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
01-100-2410-5280-00-139-00 Dental Ins	\$ 1,512	\$ 984	\$ 1,536	\$ 1,264	\$ 1,536	\$ 1,255	\$ (281)	-18.27%
01-100-2410-5290-00-139-00 Long Term Disability	\$ 490	\$ 490	\$ 505	\$ 462	\$ 512	\$ 607	\$ 96	18.70%
01-100-2410-5332-00-139-00 SERVICES PURCHASED FROM SU	\$ 3,500	\$ 3,380	\$ 2,970	\$ 4,817	\$ 4,690	\$ 5,094	\$ 404	8.61%
01-100-2410-5400-00-139-00 Purchased Property Services	\$ -	\$ 359	\$ 360	\$ -	\$ 360	\$ 360	\$ -	0.00%
01-100-2410-5530-00-139-00 Postage	\$ 3,500	\$ 3,824	\$ 3,500	\$ 3,596	\$ 3,500	\$ 3,500	\$ -	0.00%
01-100-2410-5580-00-139-00 Travel	\$ 1,000	\$ 74	\$ 1,000	\$ 316	\$ 1,000	\$ 1,000	\$ -	0.00%
01-100-2410-5610-00-139-00 Supplies	\$ 2,000	\$ 1,389	\$ 2,500	\$ 657	\$ 2,500	\$ 2,500	\$ -	0.00%

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
01-100-2410-5730-00-139-00 Equipment	\$ 400	\$ -	\$ 200	\$ 111	\$ 200	\$ 200	\$ -	0.00%
01-100-2410-5733-00-139-00 FURNITURE & FIXTURES	\$ -	\$ 810	\$ -	\$ 289	\$ -	\$ -	\$ -	0.00%
01-100-2410-5810-00-139-00 Dues/Fees	\$ 750	\$ 900	\$ 1,000	\$ 609	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL 2410 OFFICE OF THE PRINCIPAL</b>	<b>\$ 297,375</b>	<b>\$ 306,717</b>	<b>\$ 335,798</b>	<b>\$ 339,218</b>	<b>\$ 317,147</b>	<b>\$ 304,729</b>	<b>\$ (12,419)</b>	<b>-3.92%</b>
<b>2520 FISCAL SERVICES</b>								
01-100-2520-5110-00-139-00 FISCAL WAGES	\$ 41,130	\$ 41,119	\$ 42,363	\$ 43,639	\$ 42,018	\$ 43,636	\$ 1,618	3.85%
01-100-2520-5210-00-139-00 Health Insurance	\$ 19,027	\$ 18,002	\$ 18,748	\$ 18,748	\$ 20,229	\$ 19,445	\$ (784)	-3.87%
01-100-2520-5220-00-139-00 FICA	\$ 3,146	\$ 2,844	\$ 3,241	\$ 3,035	\$ 3,214	\$ 3,338	\$ 124	3.82%
01-100-2520-5230-00-139-00 LIFE INSURANCE	\$ 18	\$ 18	\$ 18	\$ 18	\$ 20	\$ 24	\$ 5	22.73%
01-100-2520-5240-00-139-00 Municipal Retirement	\$ 2,108	\$ 2,210	\$ 2,277	\$ 2,400	\$ 2,311	\$ 2,400	\$ 89	3.80%
01-100-2520-5250-00-139-00 WORKERS COMP	\$ 239	\$ 215	\$ 239	\$ 262	\$ 252	\$ 292	\$ 40	15.97%
01-100-2520-5260-00-139-00 UNEMPLOYMENT	\$ 36	\$ 25	\$ 50	\$ 62	\$ 58	\$ 42	\$ (15)	-26.39%
01-100-2520-5280-00-139-00 Dental Insurance	\$ 397	\$ 384	\$ 384	\$ 384	\$ 384	\$ 384	\$ (0)	-0.01%
01-100-2520-5290-00-139-00 LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127	\$ 127	0.00%
01-100-2520-5330-00-139-00 Town Office	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
01-100-2520-5330-01-139-00 Contracted Service	\$ 1,900	\$ 1,575	\$ 1,650	\$ 1,654	\$ 1,725	\$ 1,800	\$ 75	4.35%
01-100-2520-5524-00-139-00 Crime Insurance	\$ 453	\$ 627	\$ 667	\$ 656	\$ 706	\$ 794	\$ 88	12.54%
01-100-2520-5580-00-139-00 TRAVEL	\$ -	\$ 143	\$ 150	\$ 128	\$ 150	\$ 150	\$ -	0.00%
01-100-2520-5610-00-139-00 Supplies	\$ 800	\$ 742	\$ 800	\$ 717	\$ 800	\$ 800	\$ -	0.00%
01-100-2520-5730-00-139-00 EQUIPMENT	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ -	\$ -	0.00%
01-100-2520-5810-00-139-00 DUES/FEES	\$ 150	\$ 60	\$ 200	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2520-5831-00-139-00 Interest Current Loans	\$ 7,000	\$ 3,972	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
01-100-2520-5835-00-139-00 BANK FEES	\$ -	\$ 195	\$ 300	\$ 125	\$ 300	\$ 300	\$ -	0.00%
01-100-2520-5890-00-139-00 Misc Expenses	\$ -	\$ 1,082	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2520 FISCAL SERVICES</b>	<b>\$ 83,904</b>	<b>\$ 80,714</b>	<b>\$ 85,888</b>	<b>\$ 79,559</b>	<b>\$ 86,666</b>	<b>\$ 88,033</b>	<b>\$ 1,367</b>	<b>1.58%</b>
<b>2526 AUDIT SERVICES</b>								
01-100-2526-5340-00-139-00 Audit Services	\$ 15,000	\$ 10,350	\$ 10,900	\$ 10,600	\$ 10,900	\$ 10,900	\$ -	0.00%
<b>TOTAL 2526 AUDIT SERVICES</b>	<b>\$ 15,000</b>	<b>\$ 10,350</b>	<b>\$ 10,900</b>	<b>\$ 10,600</b>	<b>\$ 10,900</b>	<b>\$ 10,900</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2600 OPERATION &amp; MAINTENANCE</b>								
01-100-2600-5110-00-139-00 Salaries	\$ 85,348	\$ 74,758	\$ 90,739	\$ 89,882	\$ 97,053	\$ 105,266	\$ 8,213	8.46%
01-100-2600-5111-00-139-00 Summer Custodians	\$ 14,500	\$ 14,350	\$ 8,000	\$ 9,088	\$ 8,000	\$ 8,000	\$ -	0.00%
01-100-2600-5120-00-139-00 Salaries Subs/Over Time	\$ 8,000	\$ 9,073	\$ 8,000	\$ 3,760	\$ 8,000	\$ 8,000	\$ -	0.00%
01-100-2600-5210-00-139-00 Health Ins	\$ 53,532	\$ 35,500	\$ 60,993	\$ 30,289	\$ 50,409	\$ 48,456	\$ (1,952)	-3.87%
01-100-2600-5220-00-139-00 FICA	\$ 8,250	\$ 6,959	\$ 8,166	\$ 7,416	\$ 7,425	\$ 9,277	\$ 1,852	24.95%
01-100-2600-5230-00-139-00 Life Insurance	\$ 72	\$ 54	\$ 72	\$ 50	\$ 69	\$ 85	\$ 16	22.73%
01-100-2600-5240-00-139-00 Municipal Retirement	\$ 4,374	\$ 4,274	\$ 4,635	\$ 4,917	\$ 5,041	\$ 5,790	\$ 749	14.80%
01-100-2600-5250-00-139-00 Workers Comp	\$ 5,090	\$ 5,608	\$ 5,090	\$ 4,772	\$ 4,872	\$ 5,905	\$ 1,033	21.21%
01-100-2600-5260-00-139-00 Unemployment	\$ 131	\$ 53	\$ 183	\$ 142	\$ 230	\$ 212	\$ (18)	-7.99%
01-100-2600-5280-00-139-00 Dental Ins	\$ 1,536	\$ 952	\$ 1,536	\$ 765	\$ 1,186	\$ 1,108	\$ (79)	-6.63%
01-100-2600-5290-00-139-00 Long Term Disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305	\$ 305	0.00%
01-100-2600-5332-00-139-00 SERVICES PURCHASED FROM SU	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2600-5411-00-139-00 Sewer Services	\$ 1,500	\$ 2,926	\$ 2,600	\$ 3,099	\$ 3,000	\$ 3,000	\$ -	0.00%
01-100-2600-5412-00-139-00 Water Services	\$ 1,000	\$ 1,680	\$ 1,500	\$ 1,771	\$ 2,000	\$ 2,000	\$ -	0.00%
01-100-2600-5421-00-139-00 Rubbish Services	\$ 4,300	\$ 7,194	\$ 5,500	\$ 6,423	\$ 5,500	\$ 5,500	\$ -	0.00%
01-100-2600-5422-00-139-00 COMPOSTING	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ -	\$ -	0.00%
01-100-2600-5431-00-139-00 Contracted Serv.	\$ 15,000	\$ 19,264	\$ 21,500	\$ 20,080	\$ 21,500	\$ 21,500	\$ -	0.00%
01-100-2600-5521-00-139-00 Property Ins.	\$ 12,554	\$ 16,469	\$ 19,284	\$ 15,303	\$ 18,627	\$ 20,736	\$ 2,109	11.33%
01-100-2600-5522-00-139-00 Casualty Insurance	\$ 1,130	\$ 1,637	\$ 904	\$ 2,024	\$ 882	\$ 921	\$ 39	4.41%
01-100-2600-5531-00-139-00 Telephone	\$ 5,000	\$ 4,771	\$ 3,000	\$ 2,988	\$ 5,000	\$ 7,000	\$ 2,000	40.00%
01-100-2600-5580-00-139-00 Travel	\$ -	\$ 65	\$ 100	\$ 42	\$ 100	\$ 100	\$ -	0.00%
01-100-2600-5610-00-139-00 Supplies	\$ 27,000	\$ 28,548	\$ 27,000	\$ 20,305	\$ 27,000	\$ 27,000	\$ -	0.00%
01-100-2600-5622-00-139-00 Electricity	\$ 70,000	\$ 73,476	\$ 70,000	\$ 70,189	\$ 70,000	\$ 70,000	\$ -	0.00%
01-100-2600-5623-00-139-00 PROPANE	\$ 3,000	\$ 1,385	\$ 3,000	\$ 1,342	\$ 2,500	\$ 2,500	\$ -	0.00%
01-100-2600-5624-00-139-00 Heating Oil	\$ 85,000	\$ 96,880	\$ 85,000	\$ 84,971	\$ 85,000	\$ 85,000	\$ -	0.00%
01-100-2600-5730-00-139-00 Non-Instructional Equip.	\$ 20,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
01-100-2600-5810-00-139-00 DUES/FEES	\$ -	\$ 85	\$ -	\$ 128	\$ 150	\$ 150	\$ -	0.00%
<b>TOTAL 2600 OPERATION &amp; MAINTENANCE</b>	<b>\$ 426,317</b>	<b>\$ 405,962</b>	<b>\$ 437,302</b>	<b>\$ 380,382</b>	<b>\$ 433,544</b>	<b>\$ 447,812</b>	<b>\$ 14,268</b>	<b>3.29%</b>
<b>2620 BUILDING UPKEEP</b>								
01-100-2620-5400-00-139-00 PURCHASED PROPERTY SERVICES	\$ 19,000	\$ -	\$ 17,000	\$ 17,520	\$ 17,000	\$ 30,000	\$ 13,000	76.47%
01-100-2620-5431-00-139-00 Contracted Service	\$ 4,500	\$ 26,724	\$ 17,000	\$ 27,080	\$ 17,000	\$ 17,000	\$ -	0.00%
01-100-2620-5610-00-139-00 SUPPLIES	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2620 BUILDING UPKEEP</b>	<b>\$ 24,000</b>	<b>\$ 26,724</b>	<b>\$ 34,000</b>	<b>\$ 44,600</b>	<b>\$ 34,000</b>	<b>\$ 47,000</b>	<b>\$ 13,000</b>	<b>38.24%</b>
<b>2630 GROUNDS UPKEEP</b>								
01-100-2630-5420-00-139-00 SNOW REMOVAL	\$ 6,000	\$ 12,138	\$ 7,000	\$ 11,828	\$ 10,000	\$ 10,000	\$ -	0.00%
01-100-2630-5430-00-139-00 REPAIR SERVICES	\$ -	\$ 3,683	\$ 2,000	\$ 17,977	\$ 5,000	\$ 11,500	\$ 6,500	130.00%
01-100-2630-5431-00-139-00 LAWN & GROUNDS SERVICE	\$ -	\$ 1,688	\$ 1,200	\$ 1,422	\$ 1,200	\$ 1,200	\$ -	0.00%
01-100-2630-5610-00-139-00 Supplies	\$ -	\$ 1,212	\$ 100	\$ 985	\$ 500	\$ 500	\$ -	0.00%
01-100-2630-5626-00-139-00 GASOLINE	\$ 600	\$ 135	\$ -	\$ 42	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2630 GROUNDS UPKEEP</b>	<b>\$ 6,600</b>	<b>\$ 18,855</b>	<b>\$ 10,300</b>	<b>\$ 32,253</b>	<b>\$ 16,700</b>	<b>\$ 23,200</b>	<b>\$ 6,500</b>	<b>38.92%</b>
<b>2640 EQUIPMENT UPKEEP</b>								
01-100-2640-5431-00-139-00 REPAIR SERVICES	\$ 4,500	\$ 4,093	\$ 1,200	\$ 3,394	\$ 2,500	\$ 2,500	\$ -	0.00%
01-100-2640-5431-01-139-00 REPAIR SERVICES-VSBIT GRANT	\$ -	\$ -	\$ -	\$ 11,750	\$ -	\$ -	\$ -	0.00%
01-100-2640-5440-00-139-00 EQUIPMENT LEASE	\$ -	\$ 750	\$ 900	\$ 900	\$ 900	\$ 900	\$ -	0.00%

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
<b>01-100-2640-5610-00-139-00 SUPPLIES</b>	\$ 1,000	\$ 996	\$ 300	\$ 50	\$ 300	\$ 300	\$ -	0.00%
01-100-2640-5730-00-139-00 Equipment	\$ 3,000	\$ 550	\$ 15,000	\$ 4,621	\$ 10,000	\$ 16,000	\$ 6,000	60.00%
<b>TOTAL 2640 EQUIPMENT UPKEEP</b>	<b>\$ 8,500</b>	<b>\$ 6,389</b>	<b>\$ 17,400</b>	<b>\$ 20,715</b>	<b>\$ 13,700</b>	<b>\$ 19,700</b>	<b>\$ 6,000</b>	<b>43.80%</b>
<b>2670 CROSSING GUARD</b>								
01-100-2670-5115-00-139-00 SALARIES	\$ 6,973	\$ 5,356	\$ 6,973	\$ 6,290	\$ 6,842	\$ 2,621	\$ (4,221)	-61.69%
01-100-2670-5220-00-139-00 FICA	\$ 533	\$ 367	\$ 533	\$ 426	\$ 523	\$ 201	\$ (332)	-61.69%
01-100-2670-5230-00-139-00 LIFE INSURANCE	\$ 18	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2670-5240-00-139-00 MUNICIPAL RETIREMENT	\$ -	\$ 266	\$ -	\$ 346	\$ 376	\$ 144	\$ (232)	-61.69%
01-100-2670-5250-00-139-00 WORKERS COMP	\$ 329	\$ -	\$ 329	\$ 210	\$ 343	\$ 147	\$ (196)	-57.19%
01-100-2670-5260-00-139-00 UNEMPLOYMENT	\$ 20	\$ -	\$ 28	\$ 6	\$ 58	\$ 11	\$ (47)	-81.60%
01-100-2670-5290-00-139-00 LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8	0.00%
<b>TOTAL 2670 CROSSING GUARD</b>	<b>\$ 7,873</b>	<b>\$ 5,989</b>	<b>\$ 7,881</b>	<b>\$ 7,277</b>	<b>\$ 8,143</b>	<b>\$ 3,131</b>	<b>\$ (5,012)</b>	<b>-61.55%</b>
<b>2711 TRANSPORTATION</b>								
01-100-2711-5110-00-139-00 Salaries	\$ 24,563	\$ 21,835	\$ 13,861	\$ 25,835	\$ 23,910	\$ 24,527	\$ 616	2.58%
01-100-2711-5110-00-139-11 PREK BUS WAGES	\$ -	\$ 4,516	\$ 6,931	\$ 6,504	\$ 7,042	\$ 5,245	\$ (1,798)	-25.53%
01-100-2711-5115-00-139-00 Bus Monitor Wage	\$ 8,750	\$ 7,675	\$ 7,296	\$ 8,191	\$ 8,439	\$ 13,236	\$ 4,797	56.84%
01-100-2711-5115-00-139-11 BUS MONITOR WAGE - PREK	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 2,053	\$ 2,053	0.00%
01-100-2711-5120-00-139-00 Substitutes	\$ 10,000	\$ 10,008	\$ 10,000	\$ 1,935	\$ 10,000	\$ 10,000	\$ -	0.00%
01-100-2711-5210-00-139-00 Health Ins	\$ -	\$ 12,685	\$ 10,870	\$ 12,495	\$ -	\$ 18,536	\$ 18,536	0.00%
01-100-2711-5210-00-139-11 HEALTH INSURANCE	\$ -	\$ 1,847	\$ -	\$ 2,940	\$ -	\$ 1,274	\$ 1,274	0.00%
01-100-2711-5220-00-139-00 FICA	\$ 3,313	\$ 2,818	\$ 2,384	\$ 2,568	\$ 2,475	\$ 3,654	\$ 1,179	47.65%
01-100-2711-5220-00-139-11 FICA	\$ -	\$ 316	\$ 798	\$ 454	\$ 539	\$ 558	\$ 20	3.62%
01-100-2711-5230-00-139-00 Life Insurance	\$ 18	\$ 18	\$ 18	\$ 18	\$ 30	\$ 36	\$ 7	22.73%
01-100-2711-5240-00-139-00 Municipal Retirement	\$ 1,707	\$ 1,233	\$ 745	\$ 1,482	\$ 1,315	\$ 2,077	\$ 762	57.93%
01-100-2711-5240-00-139-11 MUNICIPAL RETIREMENT	\$ -	\$ 243	\$ 373	\$ 358	\$ 387	\$ 401	\$ 14	3.61%
01-100-2711-5250-00-139-00 Workers Comp	\$ 2,625	\$ 2,631	\$ 2,257	\$ 2,920	\$ 2,106	\$ 2,749	\$ 643	30.54%
01-100-2711-5250-00-139-11 WORKERS COMP - PreK	\$ -	\$ -	\$ -	\$ -	\$ 458	\$ 531	\$ 73	15.88%
01-100-2711-5260-00-139-00 Unemployment	\$ 36	\$ 19	\$ 50	\$ 54	\$ 86	\$ 127	\$ 41	47.22%
01-100-2711-5260-00-139-11 UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ 21	\$ (8)	-26.39%
01-100-2711-5280-00-139-00 Dental Ins	\$ -	\$ 300	\$ 384	\$ 289	\$ 384	\$ 384	\$ -	0.00%
01-100-2711-5280-00-139-11 DENTAL INSURANCE	\$ -	\$ 54	\$ -	\$ 74	\$ -	\$ 92	\$ 92	0.00%
01-100-2711-5440-00-139-00 Bus Lease	\$ -	\$ 916	\$ -	\$ 1,605	\$ -	\$ 51,247	\$ 51,247	0.00%
01-100-2711-5519-00-139-00 Transport Turning Pts Students	\$ -	\$ 88	\$ -	\$ 1,733	\$ -	\$ 1,200	\$ 1,200	0.00%
01-100-2711-5524-00-139-00 Bus Insurance	\$ 764	\$ 657	\$ 699	\$ 917	\$ 986	\$ 1,008	\$ 22	2.27%
01-100-2711-5610-00-139-00 Supplies	\$ -	\$ 246	\$ 100	\$ 186	\$ 200	\$ 200	\$ -	0.00%
01-100-2711-5890-00-139-00 Misc. Expenses	\$ 820	\$ 1,116	\$ 820	\$ 1,310	\$ 820	\$ 820	\$ -	0.00%
<b>TOTAL 2711 TRANSPORTATION</b>	<b>\$ 52,596</b>	<b>\$ 69,219</b>	<b>\$ 61,086</b>	<b>\$ 71,863</b>	<b>\$ 59,207</b>	<b>\$ 139,977</b>	<b>\$ 80,770</b>	<b>136.42%</b>
<b>2740 VEHICLE EXPENSES</b>								
01-100-2740-5431-00-139-00 Contracted Services	\$ 12,000	\$ 14,116	\$ 20,000	\$ 12,392	\$ -	\$ -	\$ -	0.00%
01-100-2740-5432-00-139-00 Repair Parts	\$ -	\$ -	\$ 1,000	\$ 10	\$ -	\$ -	\$ -	0.00%
01-100-2740-5441-00-139-00 RENTAL - LAND & BUILDINGS	\$ 1,800	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2740-5580-00-139-00 Travel	\$ -	\$ 8	\$ 500	\$ -	\$ 100	\$ 100	\$ -	0.00%
01-100-2740-5618-00-139-00 Tires	\$ 500	\$ 1,236	\$ 500	\$ 1,246	\$ -	\$ -	\$ -	0.00%
01-100-2740-5627-00-139-00 Diesel Fuel	\$ 10,000	\$ 11,002	\$ 15,000	\$ 7,448	\$ 15,000	\$ 15,000	\$ -	0.00%
<b>TOTAL 2740 VEHICLE EXPENSES</b>	<b>\$ 24,300</b>	<b>\$ 26,588</b>	<b>\$ 37,000</b>	<b>\$ 21,096</b>	<b>\$ 15,100</b>	<b>\$ 15,100</b>	<b>\$ -</b>	<b>0.00%</b>
<b>5000 DEBT SERVICES</b>								
01-100-5000-5830-00-139-00 Long Term Debt - interest	\$ 3,830	\$ 3,830	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-5000-5910-00-139-00 Long Term Debt - principal	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-5000-5930-00-139-00 Fund Transfers	\$ 10,000	\$ 103,920	\$ 10,000	\$ 106,459	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 5000 DEBT SERVICES</b>	<b>\$ 133,830</b>	<b>\$ 227,750</b>	<b>\$ 10,000</b>	<b>\$ 106,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>1200 SPECIAL PROGRAMS</b>								
01-200-1200-5110-00-139-10 Salary - Teacher	\$ 233,487	\$ 251,600	\$ 259,148	\$ 218,664	\$ -	\$ -	\$ -	0.00%
01-200-1200-5111-00-139-10 SpEd Summer Services	\$ 6,500	\$ 2,100	\$ 5,000	\$ 1,104	\$ -	\$ -	\$ -	0.00%
01-200-1200-5115-00-139-10 Salary - Pam	\$ 242,364	\$ 270,373	\$ 238,407	\$ 278,239	\$ 301,019	\$ 300,324	\$ (695)	-0.23%
01-200-1200-5120-00-139-10 Substitutes Pay	\$ 18,375	\$ 15,036	\$ 15,000	\$ 38,502	\$ 8,500	\$ 8,500	\$ -	0.00%
01-200-1200-5210-00-139-10 Health Ins	\$ 261,154	\$ 224,303	\$ 215,330	\$ 187,902	\$ 131,260	\$ 90,778	\$ (40,482)	-30.84%
01-200-1200-5220-00-139-10 FICA	\$ 38,306	\$ 37,915	\$ 39,593	\$ 38,118	\$ 23,678	\$ 23,625	\$ (53)	-0.22%
01-200-1200-5230-00-139-10 Life Insurance	\$ 480	\$ 468	\$ 444	\$ 481	\$ 356	\$ 486	\$ 130	36.36%
01-200-1200-5240-00-139-10 MUNICIPAL RETIREMENT	\$ 12,754	\$ 14,658	\$ 12,976	\$ 15,254	\$ 16,556	\$ 16,518	\$ (38)	-0.23%
01-200-1200-5250-00-139-10 Workers Comp	\$ 2,904	\$ 2,978	\$ 2,743	\$ 3,072	\$ 1,806	\$ 2,012	\$ 206	11.41%
01-200-1200-5260-00-139-10 Unemployment	\$ 847	\$ 340	\$ 1,186	\$ 757	\$ 1,037	\$ 848	\$ (189)	-18.21%
01-200-1200-5270-00-139-10 Tuition	\$ 6,750	\$ 4,348	\$ 4,000	\$ 1,800	\$ 1,000	\$ 1,000	\$ -	0.00%
01-200-1200-5280-00-139-10 Dental Ins	\$ 2,200	\$ 1,484	\$ 7,680	\$ 4,775	\$ 3,370	\$ 3,072	\$ (298)	-8.84%
01-200-1200-5290-00-139-10 Long Term Disability	\$ 654	\$ 705	\$ 726	\$ 612	\$ -	\$ 871	\$ 871	0.00%
01-200-1200-5300-00-139-10 Purchased & Technical Services	\$ 2,500	\$ 25,716	\$ 2,500	\$ 50,976	\$ -	\$ -	\$ -	0.00%
01-200-1200-5300-01-139-10 Purchased Services - Summer	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-1200-5300-06-139-10 PURCHASED SERVICES - Testing	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-1200-5332-00-139-10 PURCHASED SERVICES - SU	\$ 8,780	\$ 33,193	\$ 27,949	\$ 78,607	\$ 883,019	\$ 375,957	\$ (507,062)	-57.42%
01-200-1200-5430-00-139-10 REPAIR SERVICES	\$ 3,000	\$ -	\$ 3,000	\$ 116	\$ -	\$ -	\$ -	0.00%
01-200-1200-5560-00-139-10 Tuition	\$ 64,808	\$ 150,192	\$ 148,708	\$ 208,951	\$ -	\$ -	\$ -	0.00%
01-200-1200-5560-00-139-11 TUITION PREK	\$ -	\$ -	\$ -	\$ 2,250	\$ -	\$ -	\$ -	0.00%
01-200-1200-5561-00-139-10 TUITION-SUMMER	\$ 12,588	\$ 21,024	\$ 29,740	\$ 26,466	\$ -	\$ -	\$ -	0.00%
01-200-1200-5566-00-139-11 TUITION - PreK (private)	\$ -	\$ -	\$ -	\$ 3,726	\$ 3,000	\$ 3,000	\$ -	0.00%
01-200-1200-5580-00-139-10 Travel	\$ 250	\$ 174	\$ 800	\$ 95	\$ 100	\$ 100	\$ -	0.00%

Expenditures	FY15 BUDGET	FY15 ACTUAL	FY16 BUDGET	FY16 ACTUAL	FY17 BUDGET	FY18 BUDGET	\$ Variance	% Variance
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018		
01-200-1200-5610-00-139-10 Supplies	\$ 5,300	\$ 3,364	\$ 2,500	\$ 2,241	\$ 2,500	\$ 2,500	\$ -	0.00%
01-200-1200-5640-00-139-10 Books/Periodicals	\$ 150	\$ 3,213	\$ 400	\$ 218	\$ 400	\$ 400	\$ -	0.00%
01-200-1200-5670-00-139-10 Computer Software	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-1200-5730-00-139-10 Equipment	\$ 2,000	\$ 336	\$ 2,000	\$ 1,788	\$ 1,500	\$ 1,500	\$ -	0.00%
01-200-1200-5733-00-139-10 FURNITURE & FIXTURES	\$ 500	\$ 948	\$ 600	\$ 180	\$ 600	\$ 600	\$ -	0.00%
01-200-1200-5735-00-139-10 TECHNOLOGY EQUIPMENT	\$ 500	\$ 274	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
01-200-1200-5810-00-139-10 Dues/Fees	\$ -	\$ 359	\$ 4,000	\$ 1,481	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>TOTAL 1200 SPECIAL PROGRAMS</b>	<b>\$ 943,351</b>	<b>\$ 1,065,099</b>	<b>\$ 1,025,929</b>	<b>\$ 1,166,376</b>	<b>\$ 1,382,201</b>	<b>\$ 834,591</b>	<b>\$ (547,611)</b>	<b>-39.62%</b>
<b>1212 SPECIAL PROGRAMS EEE</b>								
01-200-1212-5300-00-139-10 EEE Local	\$ 189,500	\$ 181,891	\$ 179,731	\$ 186,660	\$ 165,709	\$ 104,500	\$ (61,209)	-36.94%
01-200-1212-5300-01-139-10 EEE State	\$ 49,086	\$ 49,068	\$ 46,801	\$ 46,801	\$ 45,834	\$ -	\$ (45,834)	-100.00%
<b>TOTAL 1212 SPECIAL PROGRAMS EEE</b>	<b>\$ 238,586</b>	<b>\$ 230,959</b>	<b>\$ 226,532</b>	<b>\$ 233,461</b>	<b>\$ 211,543</b>	<b>\$ 104,500</b>	<b>\$ (107,043)</b>	<b>-50.60%</b>
<b>2150 SPEECH/AUDIOLOGY SERVICES</b>								
01-200-2150-5110-00-139-10 Salary - Teacher	\$ 60,696	\$ 61,800	\$ 63,654	\$ 63,200	\$ -	\$ -	\$ -	0.00%
01-200-2150-5111-00-139-10 SLP ESY Wages	\$ 2,400	\$ 1,158	\$ 2,400	\$ 912	\$ -	\$ -	\$ -	0.00%
01-200-2150-5115-00-139-10 Salary - Para	\$ 32,994	\$ 36,211	\$ 35,782	\$ 35,248	\$ 38,612	\$ 38,081	\$ (532)	-1.38%
01-200-2150-5120-00-139-10 Substitutes Pay	\$ 585	\$ -	\$ 585	\$ -	\$ 250	\$ 250	\$ -	0.00%
01-200-2150-5210-00-139-10 Health Ins	\$ 36,171	\$ 33,577	\$ 35,085	\$ 34,109	\$ 22,767	\$ 15,086	\$ (7,681)	-33.74%
01-200-2150-5220-00-139-10 FICA	\$ 7,396	\$ 7,050	\$ 7,607	\$ 7,095	\$ 2,973	\$ 2,913	\$ (60)	-2.01%
01-200-2150-5230-00-139-10 Life Insurance	\$ 66	\$ 66	\$ 66	\$ 66	\$ 40	\$ 49	\$ 9	22.73%
01-200-2150-5240-00-139-10 MUNICIPAL RETIREMENT	\$ 1,691	\$ 1,946	\$ 1,923	\$ 1,939	\$ 2,124	\$ 2,095	\$ (29)	-1.37%
01-200-2150-5250-00-139-10 Workers Comp	\$ 561	\$ 353	\$ 561	\$ 614	\$ 232	\$ 255	\$ 23	10.13%
01-200-2150-5260-00-139-10 Unemployment	\$ 114	\$ 40	\$ 160	\$ 146	\$ 115	\$ 85	\$ (30)	-26.39%
01-200-2150-5270-00-139-10 Tuition	\$ 2,250	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-2150-5280-00-139-10 Dental Ins	\$ 396	\$ 392	\$ 1,152	\$ 1,015	\$ 888	\$ 384	\$ (504)	-56.75%
01-200-2150-5290-00-139-10 Long Term Disability	\$ 170	\$ 173	\$ 178	\$ 177	\$ -	\$ 110	\$ 110	0.00%
01-200-2150-5300-00-139-10 Purchased & Technical Services	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-2150-5300-06-139-10 PURCHASED SERVICES - Testing	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-2150-5330-00-139-10 Contract Services	\$ -	\$ 973	\$ 2,000	\$ 130	\$ 1,000	\$ 1,000	\$ -	0.00%
01-200-2150-5331-00-139-10 CONTRACTED SERVICES	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-2150-5332-00-139-10 Purchased Services from SU	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-200-2150-5332-01-139-10 Contract Services - SLP	\$ -	\$ -	\$ -	\$ 21,522	\$ -	\$ -	\$ -	0.00%
01-200-2150-5340-00-139-10 AUDIOLOGIST SERVICES	\$ 1,150	\$ -	\$ 1,150	\$ -	\$ 1,150	\$ 1,150	\$ -	0.00%
01-200-2150-5430-00-139-10 REPAIR SERVICES	\$ 750	\$ 320	\$ 400	\$ 160	\$ 400	\$ 400	\$ -	0.00%
01-200-2150-5580-00-139-10 Travel	\$ -	\$ 117	\$ -	\$ 141	\$ -	\$ -	\$ -	0.00%
01-200-2150-5610-00-139-10 Supplies	\$ 650	\$ 566	\$ 400	\$ 780	\$ 500	\$ 500	\$ -	0.00%
01-200-2150-5610-06-139-10 SUPPLIES- Testing	\$ 500	\$ 1,100	\$ 800	\$ 522	\$ 800	\$ 800	\$ -	0.00%
01-200-2150-5730-00-139-10 Equipment	\$ 2,250	\$ 2	\$ 4,200	\$ 2,750	\$ 4,200	\$ 4,200	\$ -	0.00%
01-200-2150-5810-00-139-10 Dues/Fees	\$ 300	\$ 1,680	\$ 1,500	\$ 880	\$ 1,000	\$ 1,000	\$ -	0.00%
<b>TOTAL 2150 SPEECH/AUDIOLOGY SERVICES</b>	<b>\$ 155,290</b>	<b>\$ 148,439</b>	<b>\$ 161,403</b>	<b>\$ 171,405</b>	<b>\$ 77,051</b>	<b>\$ 68,357</b>	<b>\$ (8,693)</b>	<b>-11.28%</b>
<b>2160 OCCUPATIONAL THERAPY</b>								
01-200-2160-5340-00-139-10 Occupational Therapy	\$ 13,500	\$ 23,695	\$ 30,000	\$ 23,495	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2160 OCCUPATIONAL THERAPY</b>	<b>\$ 13,500</b>	<b>\$ 23,695</b>	<b>\$ 30,000</b>	<b>\$ 23,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2170 PHYSICAL THERAPY</b>								
01-200-2170-5340-00-139-10 Physical Therapy	\$ 12,000	\$ 15,116	\$ 20,000	\$ 16,874	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 2170 PHYSICAL THERAPY</b>	<b>\$ 12,000</b>	<b>\$ 15,116</b>	<b>\$ 20,000</b>	<b>\$ 16,874</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2712 SPECIAL EDUCATION TRANSPORTATION</b>								
01-200-2712-5110-00-139-00 SpEd Trans Wages	\$ 4,223	\$ 4,592	\$ 3,961	\$ 2,579	\$ -	\$ -	\$ -	0.00%
01-200-2712-5115-00-139-00 BUS AIDE - SPED	\$ -	\$ 5,720	\$ 3,500	\$ 4,379	\$ 4,500	\$ 8,400	\$ 3,900	86.67%
01-200-2712-5210-00-139-00 HEALTH INSURANCE	\$ -	\$ 4,962	\$ -	\$ 1,185	\$ -	\$ 1,976	\$ 1,976	0.00%
01-200-2712-5220-00-139-00 SpEd Trans FICA	\$ 323	\$ 713	\$ 571	\$ 505	\$ 344	\$ 643	\$ 298	86.67%
01-200-2712-5240-00-139-00 MUNICIPAL RETIREMENT	\$ 216	\$ 553	\$ 401	\$ 383	\$ 248	\$ 462	\$ 215	86.67%
01-200-2712-5280-00-139-00 DENTAL INSURANCE	\$ -	\$ 53	\$ 40	\$ 43	\$ -	\$ 96	\$ 96	0.00%
01-200-2712-5519-00-139-00 Transport Turning Fts Students-SpEd	\$ -	\$ 247	\$ -	\$ 4,832	\$ -	\$ 4,800	\$ 4,800	0.00%
01-200-2712-5580-00-139-00 SpEd Trans Mileage Reimbursement	\$ 500	\$ 302	\$ 200	\$ -	\$ 100	\$ 100	\$ -	0.00%
<b>TOTAL 2712 SPECIAL EDUCATION TRANSPORTATION</b>	<b>\$ 5,262</b>	<b>\$ 17,141</b>	<b>\$ 8,673</b>	<b>\$ 13,906</b>	<b>\$ 5,192</b>	<b>\$ 16,477</b>	<b>\$ 11,285</b>	<b>217.36%</b>
<b>1400 ENCORE PROGRAM</b>								
01-900-1400-5332-00-139-10 SERVICES PURCHASED FROM SU	\$ -	\$ -	\$ -	\$ -	\$ 23,915	\$ 25,406	\$ 1,491	6.23%
<b>TOTAL 1400 ENCORE PROGRAM</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,915</b>	<b>\$ 25,406</b>	<b>\$ 1,491</b>	<b>6.23%</b>
<b>2711 TRANSPORTATION</b>								
01-900-2711-5110-00-139-00 ASP BUS WAGES	\$ -	\$ 1,617	\$ 8,329	\$ 6,555	\$ 3,776	\$ 2,777	\$ (1,000)	-26.47%
01-900-2711-5220-00-139-00 FICA	\$ -	\$ 114	\$ 637	\$ 463	\$ 289	\$ 212	\$ (76)	-26.47%
01-900-2711-5240-00-139-00 MUNICIPAL RETIREMENT	\$ -	\$ 84	\$ 448	\$ 326	\$ 208	\$ 153	\$ (55)	-26.48%
<b>TOTAL 2711 TRANSPORTATION</b>	<b>\$ -</b>	<b>\$ 1,815</b>	<b>\$ 9,414</b>	<b>\$ 7,344</b>	<b>\$ 4,273</b>	<b>\$ 3,142</b>	<b>\$ (1,131)</b>	<b>-26.47%</b>
<b>2740 VEHICLE EXPENSES</b>								
01-900-2740-5627-00-139-00 DIESEL - ASP	\$ -	\$ -	\$ 3,300	\$ -	\$ 3,300	\$ 3,300	\$ -	0.00%
<b>TOTAL 2740 VEHICLE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,300</b>	<b>\$ -</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ -</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>\$ 5,289,878</b>	<b>\$ 5,500,759</b>	<b>\$ 5,538,903</b>	<b>\$ 5,907,101</b>	<b>\$ 5,714,499</b>	<b>\$ 5,388,901</b>	<b>\$ (325,599)</b>	<b>-5.70%</b>

C:\Users\Paul\Desktop\Annual City Report\2016 Report\FY18 NCES Board Approved BUDGET.xlsx

**Comparative Data for Cost-Effectiveness, FY2017 Report**  
16 V.S.A. § 165(a)(2)(K)

School: Newport City Elementary Schools  
S.U.: North Country S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":  
<http://www.state.vt.us/educ/>

**FY2016 School Level Data**

Cohort Description: Elementary school, enrollment ≥ 300 (31 schools in cohort)		Cohort Rank by Enrollment (1 is largest) 24 out of 31						
School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Bennington Elementary School	PK - 5	328	16.70	2.00	19.64	164.00	8.35
	Edmunds Elementary School	K - 5	335	28.50	1.00	11.75	335.00	28.50
	Highgate Elementary School	PK - 6	339	25.30	2.00	13.40	169.50	12.85
	<b>Newport City Elementary Schools</b>	<b>PK - 6</b>	<b>340</b>	<b>33.50</b>	<b>2.00</b>	<b>10.15</b>	<b>170.00</b>	<b>16.75</b>
	Orchard School	K - 5	359	32.72	1.00	10.97	359.00	32.72
< Larger	Rick Marcotte Central School	K - 5	361	29.50	1.00	12.24	361.00	29.50
	Cambridge Elementary School	PK - 6	366	33.90	1.00	10.80	366.00	33.90
<b>Averaged SCHOOL cohort data</b>			<b>424.65</b>	<b>30.90</b>	<b>1.40</b>	<b>13.74</b>	<b>302.69</b>	<b>22.02</b>

<b>School District: Newport City</b> <b>LEA ID: T139</b>	<b>Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.</b>	The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.
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**FY2015 School District Data**

Cohort Description: Elementary school district, FY2013 FTE ≥ 300 (12 school districts in cohort)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest) 8 out of 12
Smaller ->	Randolph	PK-6	304.83	\$11,958	<b>Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.</b>
	Norwich	PK-6	312.25	\$13,382	
	Highgate	PK-6	319.86	\$11,205	
	<b>Newport City</b>	<b>PK-6</b>	<b>330.11</b>	<b>\$11,987</b>	
< Larger	Brandon	PK-6	358.29	\$10,805	
	Cambridge	PK-6	362.75	\$11,779	
	Derby	PK-6	379.80	\$10,254	
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>452.93</b>	<b>\$11,612</b>	

**FY2017 School District Data**

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist	SchIDist	SchIDist	MUN	MUN	MUN
			Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate
Smaller ->	T031 Binstol	PK-6	286.74	14,739.11	1.5193	1.5653	91.85%	1.7042
	T162 Randolph	K-6	306.96	13,383.98	1.3797	1.4445	103.71%	1.3928
	T095 Highgate	PK-6	310.98	12,723.14	1.3115	1.3525	110.07%	1.2287
	<b>T139 Newport City</b>	<b>PK-6</b>	<b>329.66</b>	<b>13,420.14</b>	<b>1.3834</b>	<b>1.4161</b>	<b>87.78%</b>	<b>1.6132</b>
< Larger	T040 Cambridge	PK-6	338.31	13,815.77	1.4242	1.4722	102.56%	1.4355
	T058 Derby	PK-6	349.91	11,609.47	1.1967	1.3226	101.35%	1.3050
	T123 Middlebury ID #4	PK-6	460.18	14,637.88	1.5089	1.6648	92.08%	1.8080

The Legislature has required the Agency of Education to provide this information per the following statute:  
16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

# North Country Supervisory Union 2016 Annual Report



# NORTH COUNTRY SUPERVISORY UNION

Dear North Country School-Community:

For many decades a majestic elm tree stood just a couple of hundred yards from Holland School on School Road. I recall during my time as principal of Holland School the tree's decline and eventual demise to Dutch elm disease, which wiped out many elm trees in our country much earlier. Today, the sustainability of our forests is still subject to outside threat of invasive insects and disease. There are many coordinated efforts to turn back these threats to our forests and the livelihood of so many people who depend on our natural resources. Similarly, I believe there are forces that threaten the democratic principles and practices important to the sustainability of our communities.

Vermont's Act 46 of 2015 is considered the most significant education law in 100 years. The goals of the law are to address equity, quality, efficiency, transparency and educational costs. Goals we have always sought to advance in each of our schools and together as a supervisory union. The legislation encourages the consideration of centralized governance, and elimination of local school boards, to achieve these goals. The State is providing incentives to encourage supervisory unions to become "unified union districts," thus transferring the authority for making all decisions regarding schools to a single centralized board with proportional representation. Given the size of our supervisory union, a centralized model will minimize public participation and potentially the commitment to invest in our community-schools, with one large budget for all schools collectively.

This year we were expected to centralize transportation to comply with the law. However, we were able to demonstrate that our current approach to transportation is efficient and effective. Centralizing transportation would have cost us more than \$350,00 annually. Now, we must have all costs for transportation pass through the supervisory union in order to demonstrate compliance. Certainly, this is not a more efficient or effective approach.

NCSU schools did accomplish centralization of special education this current year in accordance with statutory requirements. The cost for special education services (with exception of local para-educators) is now assessed to schools based on equalized pupils. In FY18 the State will issue the approximate 56% special education reimbursement directly to the supervisory union. Local budgets for FY18 will reflect only the final assessed cost for special education and thus show a substantial reduction in the bottom line from FY17. We are adjusting to the centralization of special education and in some ways finding benefits to our collaborative efforts. We are not, however, seeing any reduction in costs.

During the budget process this year, school boards continued to face tough choices in sustaining programs and services while considering the financial limitations of our communities. A number of schools' FY18 budgets were impacted by the need to comply with Vermont Education Quality Standards and add certified library-media specialist. Schools with declining enrollments face the greatest challenge with the loss of revenue associated with fewer students. There is no question that we will need to continue to identify ways to collaborate in sharing resources in order to ensure both efficiency and equity. Regardless of governance, our collective focus must remain on student learning and providing the programs, services and resources to ensure high quality learning opportunities. I am confident NCSU shares a culture of continuous improvement and has established the right approach with our Commitments and Design for Learning

There are still scattered elm trees in Holland, and other parts of our supervisory union, that persist despite the challenges. We celebrate the existence of these hearty outliers that stand strong in the face of adversity. Likewise, we must stand strong to the threat of our democratic principles. To that end, we are hosting a series of conversations across NCSU to inform people of Act 46 and to get your input. We encourage communities to discuss the law and our options at your annual meeting under, "other business to be conducted." Your direct engagement with our schools is essential to the sustainability of our schools and our democracy.

We appreciate the continued support of our community members and our shared commitment to the development of *character, competence, creativity* and sense of *community*.

John A. Castle, NCSU Superintendent of Schools

NORTH COUNTRY SUPERVISORY UNION  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE - GOVERNMENTAL  
FUND FOR THE YEAR ENDED JUNE 30, 2016 UNAUDITED

	<u>General Fund 2016</u>
Revenues	
Program Revenues:	
Charges for services	\$ 344,150
Operating grants and contributions	8,250,652
General Revenues:	
Grants and contributions not restricted to specific programs	1,099,837
Miscellaneous	26,993
Total revenues	<u>9,721,632</u>
Expenses	
General administration	1,133,351
Student support services	1,758,618
Early education programs	225,863
Transpiration and maintenance	194,169
Program expenses	6,099,474
On-behalf payments	484,356
Total Expenses	<u>9,895,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(174,199)</u>
Fund balance - beginning	<u>1,359,713</u>
Fund balance - ending	<u>\$ 1,185,514</u>

The notes to the financial statements are an integral part of this statement

**NORTH COUNTRY SUPERVISORY UNION**  
**FY2018 BOARD APPROVED ASSESSMENT BUDGET**

Account Number / Description	FY2017 Board Approved Budget	FY2018 Board Approved Budget
	7/1/2016 - 6/30/2017	7/1/17-6/30/18
<b>ASSESSMENT REVENUE</b>		
INTEREST		
INTEREST INCOME-CASH ACCOUNT	(\$2,000)	(\$2,000)
INTEREST INCOME-MONEY MARKET	(\$2,000)	(\$2,000)
<b>INTEREST REVENUE</b>	<b>(\$4,000)</b>	<b>(\$4,000)</b>
ASSESSMENTS	(\$1,131,650)	(\$1,176,782)
<b>TOTAL 1931 TOWN ASSESSMENT</b>	<b>(\$1,131,650)</b>	<b>(\$1,176,782)</b>
<b>1990 MISC OTHER LOCAL REVENUE</b>		
FUND BALANCE AS REVENUE	(\$25,000)	(\$30,000)
INDIRECT COSTS REVENUE	(\$40,000)	(\$40,000)
MISC REVENUE	\$0	\$0
<b>TOTAL 1990 MISC OTHER LOCAL REVENUE</b>	<b>(\$65,000)</b>	<b>(\$70,000)</b>
<b>TOTAL ASSESSMENT REVENUE</b>	<b>(\$1,200,650)</b>	<b>(\$1,250,782)</b>
<b>ASSESSMENT EXPENDITURES</b>		
<b>2110 ATTENDANCE SERVICE</b>		
SALARY ATTENDANCE OFFICER	\$1,000	\$200
F.I.C.A.	\$75	\$15
W COMP	\$5	\$1
TRAVEL	\$75	\$40
<b>TOTAL 2110 ATTENDANCE SERVICE</b>	<b>\$1,155</b>	<b>\$256</b>
<b>2210 Improvement of Instruction Services</b>		
SP PROJECTS P SERV	\$8,000	\$8,000
SP PROJECTS PRINCIPAL MENTORING	\$0	\$0
SP PROJECTS SUPPLIES	\$3,000	\$2,000
SPEC.PROJ.-FOOD	\$3,500	\$5,000
SPEC.PROJ.-SOFTWARE	\$0	\$0
<b>TOTAL 2210 Improvement of Instruction Services</b>	<b>\$14,500</b>	<b>\$15,000</b>
<b>2212 CURRICULUM DEVELOPMENT</b>		
DIRECTOR OF CURRICULUM SALARY	\$42,523	\$43,798
WAGES CURRICULUM ADMIN ASST	\$15,875	\$16,371
BCBS	\$17,763	\$14,031
FICA	\$4,467	\$4,603
LIFE INSURANCE	\$75	\$75
MUN. RETIREMENT	\$873	\$900
WORKERS COMP	\$270	\$270
UNEMPLOYMENT	\$40	\$40
TUITION	\$770	\$770
DENTAL	\$360	\$330
LTD	\$170	\$175
TRAINING	\$750	\$750
TRAVEL	\$645	\$645

**NORTH COUNTRY SUPERVISORY UNION**  
**FY2018 BOARD APPROVED ASSESSMENT BUDGET**

Account Number / Description	FY2017 Board Approved	FY2018 Board Approved
	Budget	Budget
	7/1/2016 - 6/30/2017	7/1/17-6/30/18
SUPPLIES	\$600	\$600
BOOKS & PERIODICALS	\$500	\$500
CONF & DUES	\$900	\$900
<b>TOTAL 2212 CURRICULUM DEVELOPMENT</b>	<b>\$86,581</b>	<b>\$84,758</b>
<b>2230 TECHNOLOGY</b>		
DIRECTOR OF TECHNOLOGY	\$65,118	\$67,073
NETWORK ADMINISTRATOR	\$10,454	\$26,000
SUPPORT TECH WAGES	\$7,380	\$7,601
BCBS	\$11,500	\$7,500
FICA	\$6,346	\$7,701
LIFE INSURANCE	\$168	\$168
MUNICIPAL RETIREMENT	\$3,649	\$3,689
WORKERS COMP	\$400	\$400
UNEMPLOYMENT	\$262	\$262
TUITION	\$1,800	\$1,800
DENTAL	\$395	\$384
LTD	\$255	\$194
TRAVEL	\$3,000	\$3,000
ROOMS & MEALS	\$400	\$400
SUPPLIES	\$500	\$500
SOFTWARE	\$3,500	\$3,500
EQUIPMENT	\$5,500	\$5,500
DUES & FEES	\$1,500	\$1,500
<b>TOTAL 2230 TECHNOLOGY</b>	<b>\$122,127</b>	<b>\$137,172</b>
<b>2231 TECHNOLOGY PURCHASED SERVICES</b>		
PURCHASED TECH SERVICE CONTRACT	\$66,000	\$52,879
<b>TOTAL 2231 TECHNOLOGY PURCHASED SERVICES</b>	<b>\$66,000</b>	<b>\$52,879</b>
<b>2300 Support Services - General Admin</b>		
ANNUITY	\$0	\$0
SUPT SALARY	\$120,822	\$124,447
SECRETARY WAGES (2)	\$69,451	\$71,613
BCBS	\$54,987	\$54,972
FICA	\$14,412	\$14,630
LIFE INSURANCE	\$190	\$190
MUNICIPAL RETIREMENT	\$3,820	\$3,939
WORK COMP	\$1,050	\$1,050
UNEMPLOYMENT	\$330	\$500
DENTAL	\$1,068	\$1,033
LTD	\$533	\$569
AUDIT NCSU	\$12,200	\$12,200
LODGING & MEALS	\$1,500	\$1,500
TRAVEL	\$3,000	\$3,000
VSA DUES	\$4,500	\$4,500
PROF DEVELOPMENT-SECRETARY	\$200	\$200

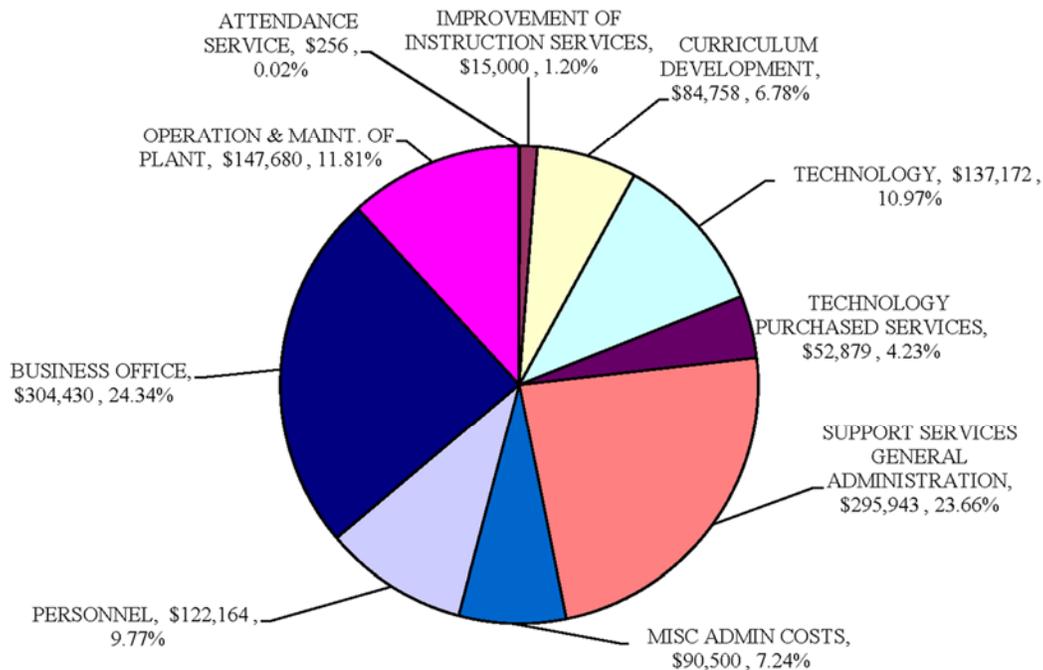
**NORTH COUNTRY SUPERVISORY UNION**  
**FY2018 BOARD APPROVED ASSESSMENT BUDGET**

Account Number / Description	FY2017 Board Approved Budget	FY2018 Board Approved Budget
	7/1/2016 - 6/30/2017	7/1/17-6/30/18
PROF DEVELOPMENT	\$1,600	\$1,600
<b>TOTAL 2300 Support Services - General Admin</b>	<b>\$289,663</b>	<b>\$295,943</b>
<b>2320 MISC ADMIN COSTS</b>		
HEALTH CARE ASSESSMENT	\$2,000	\$2,000
LEGAL MISC TOWNS	\$250	\$250
MAINTANCE CONTRACT ADS	\$7,000	\$10,000
STORAGE PURCHASE SERVICE	\$700	\$700
LEGAL SERVICES	\$2,000	\$3,000
STIPEND TREASURER'S	\$1,050	\$1,050
PURCHASE SERVICE	\$600	\$600
EQUIP MAINT	\$2,000	\$2,000
PHONE EQUIP MAINT	\$2,800	\$4,500
MACHINE LEASES & RENTALS	\$10,800	\$12,000
CONSOLIDATED INSURANCE	\$5,000	\$5,000
TELEPHONE	\$7,000	\$5,500
POSTAGE	\$10,000	\$12,500
INTERNET	\$1,000	\$1,000
MISC TOWNS ADVERTISING	\$400	\$400
ADVERTISING	\$2,000	\$3,500
MISC FOOD MEETINGS	\$2,200	\$8,000
MISC TOWN INVOICES	\$500	\$500
OFFICE SUPPLIES	\$8,000	\$9,000
BOOKS	\$1,000	\$1,000
EQUIPMENT	\$2,000	\$1,000
COMPUTER EQUIPMENT	\$2,000	\$2,000
PHONE SYSTEM EQUIPMENT	\$2,000	\$2,000
FURNITURE	\$2,500	\$2,500
MISCELLANEOUS DUES/FEES	\$500	\$500
<b>TOTAL 2320 MISC ADMIN COSTS</b>	<b>\$75,300</b>	<b>\$90,500</b>
<b>2323 PERSONNEL</b>		
PERSONNEL WAGES	\$71,976	\$80,845
PERSONNEL BCBS	\$19,830	\$24,280
PERSONNEL FICA	\$5,506	\$6,184
PERSONNEL LIFE INS	\$45	\$45
PERSONNEL RETIREMENT	\$3,739	\$4,446
PERSONNEL WORKERS COMP	\$350	\$350
PERSONNEL UNEMPLOYMENT	\$200	\$475
PERSONNEL TUITION	\$3,450	\$3,450
PERSONNEL DENTAL	\$707	\$704
PERSONNEL LTD	\$190	\$235
PURCHASED SERVICE PERSONNEL	\$500	\$500
PERSONNEL TRAVEL	\$100	\$100
PERSONNEL CONF/DUES	\$550	\$550
<b>TOTAL 2323 PERSONNEL</b>	<b>\$107,143</b>	<b>\$122,164</b>

**NORTH COUNTRY SUPERVISORY UNION**  
**FY2018 BOARD APPROVED ASSESSMENT BUDGET**

Account Number / Description	FY2017 Board Approved	FY2018 Board Approved
	Budget	Budget
	7/1/2016 - 6/30/2017	7/1/17-6/30/18
<b>2520 BUSINESS OFFICE</b>		
SALARY DIRECTOR BUSINESS	\$67,050	\$70,863
WAGES FINANCE ASSISTANTS	\$56,348	\$71,144
WAGES BUSINESS ADM ASST	\$25,664	\$26,473
WAGES COURIER	\$1,600	\$1,600
SALARY STAFF ACCOUNTANT	\$42,025	\$41,662
BCBS BUSINESS OFFICE	\$53,274	\$49,402
FICA BUSINESS OFFICE	\$14,618	\$16,076
LIFE INS BUSINESS OFFICE	\$123	\$123
RETIREMENT BUSINESS OFFICE	\$11,913	\$12,798
WORKERS COMP BUSINESS OFFICE	\$950	\$950
UNEMPLOYMENT BUSINESS OFFICE	\$675	\$675
TUITION BUSINESS OFFICE	\$3,500	\$3,500
DENTAL BUSINESS OFFICE	\$1,100	\$1,293
LTD DIRECTOR BUSINESS	\$561	\$571
PURCHASE SERVICE BUSINESS OFFICE	\$4,000	\$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
<b>TOTAL 2520 BUSINESS OFFICE</b>	<b>\$290,701</b>	<b>\$304,430</b>
<b>2600 OPERATION &amp; MAINT. OF PLANT</b>		
WAGES CUSTODIAN	\$2,380	\$2,380
OPERATION AND MAINT PURCHASE SERV	\$3,200	\$2,400
CUSTODIAN-P.SERV	\$8,500	\$9,500
RUBBISH REMOVAL	\$1,800	\$1,800
STORAGE RENTAL SPACE	\$800	\$800
CUSTODIAL SUPPLIES	\$2,800	\$2,800
<b>TOTAL 2600 OPERATION &amp; MAINT. OF PLANT</b>	<b>\$19,480</b>	<b>\$19,680</b>
<b>2640 OPERATION &amp; MAINT. OF PLANT</b>		
RENT	\$128,000	\$128,000
<b>TOTAL 2640 OPERATION &amp; MAINT. OF PLANT</b>	<b>\$128,000</b>	<b>\$128,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,200,650</b>	<b>\$1,250,782</b>

## NORTH COUNTRY SUPERVISORY UNION FY2018 BUDGET



### ACT 46

#### VERMONT'S 2015 EDUCATION GOVERNANCE LAW

##### Goals of the law:

- **Equity:** Provide substantial equity of educational opportunities statewide;
- **Quality:** Lead students to achieve or exceed the State's Education Quality Standards;
- **Efficiency:** Maximize operational efficiencies through increased flexibility to manage, share and transfer resources;
- **Transparency:** Promote transparency and accountability; and
- **Cost:** Deliver at a cost that parents, voters and taxpayers value.

\*There are provisions in the law that address closure of schools, small schools grants, funding, and expectations for centralized special education and transportation.

**For more information go to:**

[VT Agency of Education -  
education.vermont.gov](http://VT Agency of Education - education.vermont.gov)

### NCSU COMMUNITY CONVERSATIONS

*The school boards of North Country Supervisory Union are considering our region's options under Act 46. Act 46 has been called the most significant change in Vermont education law in 100 years.*

##### Possible changes under the law include:

- ◆ eliminating local school boards and creating one regional board; and
- ◆ voting by ballot on a combined budget for all schools.

##### Your school board wants your input:

1. What are your suggestions or concerns regarding the goals of Act 46?
2. What other goals do you feel are important to your school-community?
3. How can we efficiently, effectively and equitably provide quality learning opportunities and outcomes for our children?
4. What are the most important issues or values you would like school boards to keep in mind?

*Watch for upcoming school-community conversations in your town!*

If your group or organization would like to host a conversation to learn more about Act 46, contact the Superintendent's office at 334-5847, ext. 2025.

#### SUPERVISORY UNION OPTION

Composed of multiple member districts, each with its separate school board, in which:

1. member districts are collectively responsible for all pre-kindergarten through grade 12 students.
2. the supervisory union maximizes efficiencies through economies of scale and the flexible management, transfer and sharing of nonfinancial resources.
3. the supervisory union has the smallest number of member school districts practicable;
4. the combined average daily membership of all member districts is not less than 1,100.

#### UNIFIED UNION DISTRICT OPTION

A single school district with one school board, that:

1. is responsible for the education of all resident pre-kindergarten through grade 12 students;
2. is its own supervisory district;
3. has a minimum average daily membership of 900;
4. is organized and operates according to one of the four most common governance structures: (pre-k to 12/ pre-k to 8/ pre-k to 6/Tuitions all students).

\* Unified Union Districts have proportional representation from each town, determined in articles of agreement.

\*\*The State provides grants and tax incentives for unified union districts that are established by July 1, 2017.



## 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

### **DESIGN FOR LEARNING 2015 – 2018**

**GOAL:** All schools will provide a curriculum that advance outcomes as articulated in the NCSU Commitments.

**Objectives:**

1. Each school will deliver a comprehensive curriculum to achieve proficiency based on current standards.
2. Each school will establish curricula to ensure instructional access tailored to individual needs and interests.
3. Each school will ensure curricula that include the visual and performing arts.
4. Each school will establish curricula related to transferable skills.

**GOAL:** All schools will provide learning opportunities and utilize instructional practices in accordance with NCSU Commitments.

**Objectives:**

1. Each school will utilize the NCSU Instructional Framework.
2. Each school will incorporate project/problem-based learning.
3. Each school will ensure access to a comprehensive continuum of supports for all learners.
4. Each school will establish a more customized approach to learning and support multiple pathways.

**GOAL:** All schools will utilize effective assessment, grading practices, feedback and use of data.

**Objectives:**

1. Each school will implement current best practices for assessment and reporting of student learning outcomes.
2. Each school will update a comprehensive assessment plan including the use of electronic portfolios.
3. Each school will develop practices of student goal setting, self-assessment and student-led conferences.
4. Each school will use qualitative data to guide reflection around the review of programs and practices.

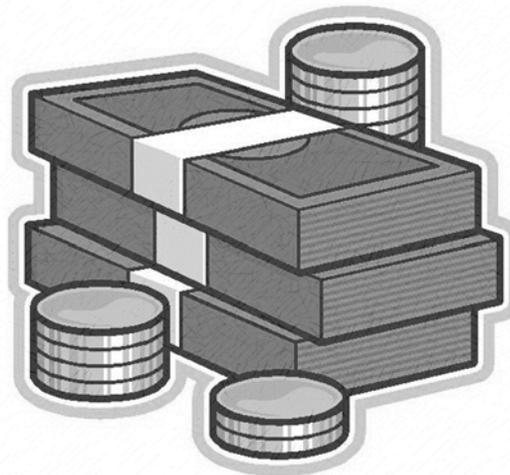
**GOAL:** All schools will create a positive learning environment.

**Objectives:**

1. Each school will implement research-based practices that advance positive behaviors.
2. Each school will develop strategies to address character development.
3. Each school will promote authentic student voice and leadership.
4. Each school will increase parent and community engagement.

# 2017 Appropriation Requests

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Goodrich Memorial Library	101,000	101,000	101,000
Orleans County Historical Society	1,150	1,150	1,250
Pope Frontier Animal Shelter	2,000	2,000	2,000
NEK Council on Aging	7,000	7,000	7,000
Orleans County Court Diversion	0.00	0.00	1,000
Rural Community Transportation	11,000	11,000	11,000
Umbrella, Inc.	8,500	3,500	8,500
NEK Learning Services	0.00	2,000	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
Orleans County Court Diversion	0.00	0.00	1,000
Newport Ambulance Service	82,648	0.00	0.00
<b>Total</b>	<b>\$237,466</b>	<b>\$151,968</b>	<b>\$159,068</b>



## Goodrich Memorial Library

The Goodrich Memorial Library is a private, not-for-profit, 501(c) (3) organization that serves as the public library for the City of Newport, the Town of Newport Center, and Coventry, supported in part by municipal funds from each community. Total population served is about 7,566. Other funding sources are donations, grants, dividends from endowments, fund raising efforts, and non-resident fees. The library is governed by a Board of Trustees.

“It isn’t just a library. It’s a space ship that will take you to the farthest reaches of the Universe, a time machine that will take you to the far past and the far future, a teacher that knows more than any human being, and a friend that will amuse you and console you—and most of all, a gateway, to a better and happier and more useful life.”

Isaac Asimov

2016 has been a challenging year for the Goodrich. The library was closed for several weeks in January due to a furnace malfunction that covered the interior of the building and all the contents with smoke and soot. It took a massive effort from professionals and library staff to clean everything from the ceilings to the floors and everything in between.

We want to sincerely thank all who pitched in to help pick up the cost of this “spring cleaning” and replacement of damaged materials. The generous donations from the public not only covered our sizable deductible, but also allowed us to upgrade some of our aging systems.

Below is an outline of the accomplishments of the Goodrich Memorial Library for 2016.

### In the area of Accessions:

- Bestsellers and high demand books for all ages, including requests from patrons and New York Times Best Sellers.
- Increased total adult book collection to 17,308 and youth collection to 8565.
- Increased collection of Audio books and music cds to 962

- Increased DVD collection, including Osher lectures and First Wednesdays videos to 3177

### In the area of technology:

- Outreach expanded to community via new user friendly web-site, Facebook, Newport’s Front Porch Forum, Newport Rocks, inclusion in Chamber of Commerce and Discover Newport web sites.
- Access to computer based programs: Heritage Quest, expanded Gale data base, Learning Express, Universal Class (500 free classes for all) and One Click audio.
- Increased use of WIFI for patrons using 5 in house laptops in addition to 5 desk top computers.
- Kindles with children’s content.

### In the area of programming:

- Conducted 4 “On Your Mark, Get Set, READ!” Summer Reading Programs in conjunction with the Newport Recreation Department and Newport Elementary After School Program for elementary age children, as well as a summer teen program.
- Continued preschool story times.
- Hosted 8 Vermont Humanities Council First Wednesdays programs.
- Conducted many music programs, featuring local musicians, lectures, films, and other entertainment.
- Held our 12<sup>th</sup> annual Christmas open house and tree lighting, featuring The United Church of Newport hand bell choir and a performance by Mark Shelton.
- Hosted chess club, knitting group, book discussion groups, and bridge club.
- Took part in Halloween Monster Mash
- Entertained local authors during “Newport is for Booklovers”.
- Joined Border Board Games in celebration of International Game Day.
- Held our 4<sup>th</sup> Downton Abbey Tea.

**In the area of support for the community:**

- Provided space for public school tutoring and mentoring programs
- Conducted tours for school children, foreign exchange students and teachers
- Provided space for Wedding ceremonies, showers and other private celebrations.
- Participated in the Newport Chilifest, Chowderfest, Aquafest, and Jazz Festival.
- Provided meeting space for, and cooperation with, many local organizations.
- Added 197 new patron families
- Estimated 27,252 visitors for year
- Offered free video conferencing access to individuals and groups.
- Offered passes to: Vermont State Parks, Echo Museum, Fairbanks Museum, Vermont History and Heritage Galleries.

**In the area of fundraising:**

- Sale of coffee, tea, hot chocolate, water, and ice tea.
- Adopt- a- book program.
- Sale of hand made products produced by our resident knitters group.
- 200 Club Raffle.
- Thanks to the Goodrich Library Friends Group who conducted the

book sale and Wine and Cheese Reception, as well as helping with Christmas activities.

- Grants have been received from Vermont Department of Libraries, Golub Foundation. CLIF, and Federal Resource Sharing Supplemental Grant.
- Annual appeal letters.

Heartfelt thanks go out to all who have helped us continue to be “A well-stocked, well-staffed, library, one that is like a gardener who plants books, knowledge, and dreams, and grows readers, learners, and do-ers.” Laura Purdie Salas.

Only through your generous support can the Goodrich continue to help the people in our communities stay informed, educated, and connected.

The Board of Directors and the Staff extend our appreciation to everyone who has helped make 2016 a successful year at the Goodrich Memorial Library.

Thank you for your continuing support.

Carol Nicholson- Director

**Goodrich Memorial Library Budget**

	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Annual Budget</b>	<b>Budget</b>
<b>Income</b>			
<b>4 · Contributed support</b>			
<b>4010 · Fundraising - Annual Giving</b>	2,370.00	5,000.00	5,000.00
<b>4011 · Fundraising - Booksale</b>	2,104.50	1,500.00	2,000.00
<b>4014 · Donations - Program</b>	396.00	1,200.00	500.00
<b>4015 · Donations - Unsolicited</b>	9,193.83	1,500.00	2,000.00
<b>4018 · Fundraising - Other</b>	584.87	3,000.00	700.00
<b>4023 · ILL Donations</b>	90.00	0.00	0.00
<b>4024 · 1st Wednesday</b>	750.00	2,400.00	1,500.00
<b>4240 · Rotary Grant</b>	75.00	0.00	0.00
<b>4510 · Newport City Appropriation</b>	101,000.00	101,000.00	101,000.00
<b>4520 · Newport Town Appropriation</b>	23,000.00	23,000.00	23,000.00

4521 · Children's Program Income	200.00	0.00	200.00
4530 · Coventry Appropriation	3,000.00	2,500.00	3,000.00
Total 4 · Contributed support	142,764.20	141,100.00	138,900.00
<b>5 · Earned revenues</b>			
4025 · ILL Courier	382.50	0.00	0.00
5210 · Nonresident Fees	1,005.00	1,200.00	1,000.00
5215 · Genealogical Donations/Payments	0.00	0.00	0.00
5321 · Dividend/Interest Income	9,260.12	8,000.00	9,000.00
5440 · Gift Store Sales	0.00	0.00	0.00
5480 · Coffee Sales	58.03	100.00	50.00
5490 · Fines, Copy Machine, & Fax Use	4,409.89	5,000.00	4,500.00
5491 · Replacement Income	431.58	250.00	400.00
Total 5 · Earned revenues	15,547.12	14,550.00	14,950.00
<b>5320 · Unearned Income</b>			
53201 · Transfers	15,600.00	16,000.00	15,600.00
5325 · Gage Charitable Trust	35,991.55	33,750.00	35,000.00
5320 · Unearned Income - Other	0.00		0.00
Total 5320 · Unearned Income	51,591.55	49,750.00	50,600.00
<b>Total Income</b>	<b>209,902.87</b>	<b>205,400.00</b>	<b>204,450.00</b>
<b>Expenses</b>			
<b>7200 · Salaries &amp; related expenses</b>			
7201 · Salaries & Wages	105,829.10	107,767.15	109,017.24
7202 · Social Security	7,734.63	7,552.92	7,656.33
7203 · Medicare	1,808.89	1,766.41	1,790.59
7204 · Retirement	3,093.47	3,014.77	2,261.91
7205 · Health Insurance	3,357.90	3,500.00	3,360.00
7206 · Janitorial Services	14,100.26	14,054.14	14,471.91
Total 7200 · Salaries & related expenses	135,924.25	137,655.39	138,557.98
<b>7500 · Other personnel expenses</b>			
7510 · Unemployment	1,333.60	1,218.21	1,234.89
7515 · Workers Compensation	1,332.00	1,166.44	1,321.33
7520 · Accounting fees - Payroll/990	3,138.56	3,500.00	3,200.00
7525 · Directors & Officers Insurance	1,730.67	1,400.00	1,750.00
7540 · Membership & Dues	269.00	1,375.00	300.00
Total 7500 · Other personnel expenses	7,803.83	8,659.65	7,806.23
<b>8100 · Non-personnel expenses</b>			
8110 · Supplies			
8111 · Supplies - Library	3,291.58	2,500.00	2,500.00
8112 · Supplies - Janitorial	1,060.77	1,400.00	2,000.00
Total 8110 · Supplies	4,352.35	3,900.00	4,500.00
8130 · Telephone & telecommunications	1,815.71	1,100.00	960.00
8140 · Postage - ILL	1,235.00	450.00	900.00
8150 · Postage - Other	467.77	250.00	400.00
8160 · Equip rental & maintenance			
8161 · Copy Machine Lease	986.40	1,000.00	986.00
8162 · Equipment Maint. & Repair	1,740.16	1,600.00	1,600.00
8163 · Elevator Maint. & Repair	3,809.74	2,000.00	2,500.00
8160 · Equip rental & maintenance - Other	408.00	0.00	0.00
Total 8160 · Equip rental & maintenance	6,944.30	4,600.00	5,086.00
8180 · Books, subscriptions, reference			
8181 · Mandarin Software Contract	650.00	650.00	650.00
8182 · Books - General Collection	10,913.88	12,000.00	11,600.00

8183 · Periodicals-General Collection	931.83	300.00	300.00
8184 · Periodicals - Newspapers	1,053.89	1,500.00	1,000.00
8185 · Books - Children's Collection	896.85	1,100.00	1,000.00
8186 · Books - Youth Collection	1,454.76	1,200.00	1,500.00
8187 · Books - Teen Collection	673.23	600.00	600.00
8189 · Books - Replacement/Rebinding	574.75	200.00	500.00
8190 · Books - Audio	465.08	500.00	500.00
8192 · Movies - DVD	37.89	0.00	1,000.00
8194 · One Click	1,200.00	1,200.00	1,200.00
<b>Total 8180 · Books, subscriptions, reference</b>	<b>18,852.16</b>	<b>19,250.00</b>	<b>19,850.00</b>
<b>Total 8100 · Non-personnel expenses</b>	<b>33,667.29</b>	<b>29,550.00</b>	<b>31,696.00</b>
8200 · Building Occupancy expenses			
8210 · Lawn Care/Snow Removal	850.00	1,375.00	1,200.00
8211 · Rubbish Removal	540.00	480.00	540.00
8215 · Building Maint. & Repair	7,272.94	2,000.00	3,000.00
8220 · Utilities			
8221 · Fuel Oil	7,541.47	10,000.00	10,000.00
8222 · Electricity	4,259.24	3,800.00	4,300.00
<b>Total 8220 · Utilities</b>	<b>11,800.71</b>	<b>13,800.00</b>	<b>14,300.00</b>
8230 · Building Insurance	4,640.00	4,600.00	5,000.00
<b>Total 8200 · Building Occupancy expenses</b>	<b>25,103.65</b>	<b>22,255.00</b>	<b>19,300.00</b>
8500 · Misc expenses			
8570 · Advertising expenses	290.00	475.00	300.00
8571 · Fundraising expenses	447.07	300.00	700.00
8572 · Programs - General	365.12	450.00	450.00
8573 · Programs - Children	690.74	800.00	700.00
8574 · Technology	754.49	1,200.00	1,200.00
8577 · Coffee Expense	177.74	150.00	150.00
8578 · 1st Wednesday expense	2,350.00	2,400.00	2,400.00
<b>Total 8584 · Bank Interest</b>	<b>116.70</b>	<b>200.00</b>	<b>100.00</b>
8592 · Bank Charges	30.00	100.00	0.00
8500 · Misc expenses - Other	504.99	1,204.96	1,089.79
<b>Total 8500 · Misc expenses</b>	<b>5,726.85</b>	<b>7,279.96</b>	<b>7,089.79</b>
<b>Total Expense</b>	<b>208,225.87</b>	<b>205,400.00</b>	<b>204,450.00</b>
<b>Surplus (Deficit)</b>	<b>1,677.00</b>	<b>0.00</b>	<b>0.00</b>
6806 · Insurance Payment	41,867.56		
6807 · Furnace Recovery Donations	7,556.68		
	49,424.24		
6808 · Furnace Recovery Expenses	44,386.00		
	44,386.00		
Surplus	5,038.24		
<b>Total Operating/Recovery Surplus</b>	<b>6,715.24</b>		

# Orleans County Historical Society

The Orleans County Historical Society owns and operates the Old Stone House Museum in Brownington and organizes programs and events that celebrate the history and cultural heritage of the area. At annual town meetings we ask residents of the towns in Orleans County for appropriations to help maintain the museum and fund our operations, as well as demonstrate local support for our work, which helps us get grants.

The four story granite block Old Stone House, built by Alexander Twilight in 1836 to serve as the dormitory for the first secondary school in the county, opened as the historical museum of Orleans County in 1925, with exhibits of furniture, textiles, ceramics, paintings, folk art, tools, toys, and town histories. Two barns house equipment used in farming, logging and transportation. These buildings are open to the public from May 15 to October 15. The library in the Cyrus Eaton House is open by appointment, and the visitors' center and office, located in the Alexander Twilight House, is open year-round. Events and classes, as well as private functions are scheduled in the restored Samuel Read Hall House

Last summer, with the help of 23 teams of oxen, we moved the old Orleans County Grammar School, the first secondary school in the county, back to the exact site where it was built in 1823. We put it on a full basement, and this winter we are installing indoor plumbing and bringing it up to code so that it will have new life as a center for museum and community events.

The museum sponsors educational programs for children and adults throughout the year, including the Collectors Fair, the NEK History Fair, the Antique Engine Show, spring and fall field days for elementary students, Time Travelers Day Camp for children 8-12,

classes in traditional crafts and small-scale agriculture for adults, and special programs focusing on history and historical preservation. Our special events include Old Stone House Day, the Cheese and Apple Tasting, the Fall Foliage Run. We thank you for your support in the past, and we promise to continue to work to preserve the history of Orleans County and enrich the culture of our communities

ORLEANS COUNTY HISTORICAL SOCIETY PROFIT & LOSS 2016		
<b>Income</b>		
Town Appropriations		10,375
Contributions		107,348
Eaton House Reimbursements		2,930
Grants		35,362
Membership Dues		13,798
Museum Admissions		6,710
Hall House Rental		3,125
Other Revenue		2,768
Program Service Revenue		10,086
Special Event Income		17,351
Sales		6,086
		<b>215,940</b>
Total Income	Cost of Goods Sold	3,226
		<b>212,713</b>
<b>Gross Profit</b>		
<b>Expense</b>		
Insurance		12,231
Maintenance (labor/materials)		10,527
Utilities		6,910
Bank Charges		118
Credit Card Fees		857
Conferences/Meetings		207
Dues, Subscriptions & Prof. Pub.		485
Equip Rental/Maint. (copier)		400
Misc.		1,266
Blacksmith Shop Expense		104
SUTA		1,054
Director's Salary		31,673
Salary Expenses		64,261
Payroll Taxes		8,377
Special Events Expense		9,590
Supplies (general)		1,867
Telephone & Internet		3,450
Travel		634
Office Supplies		1,855
Collections (supplies and svc.)		5,999
Postage & Shipping		6,674
Printing & Publication		9,237
Professional Expenses		2,782
Program Expense		16,269
Property Tax Donation		3,300
Rental Expenses		640
Restoration		1,048
Advertising		3,466
Marketing		2,805
Software/Hardware		232
Tech Support Services		1,787
Tools & Equipment		462
Library Materials & Services		330
Real Estate Taxes (Farm Land)		948
Security		1,194
Hall House Event Expense		540
Contracted Services		18,333
Grammar School (moving & restoration)		210,145
	<b>Total Expense</b>	<b>442,056</b>
	<b>Net Income</b>	<b>(229,342)</b>



**Northeast Kingdom  
Council on Aging**

November 30, 2016  
Board of Selectmen, City of Newport  
222 Main Street  
Newport, VT 05855

Dear Members of the Board:

On behalf of the Northeast Kingdom Council on Aging, I am writing to ask for an appropriation from the city of Newport to support our work with older adults living in your community. Your help is critically important given the difficult circumstances that many older adults and their families continue to face.

We are a private, non-profit organization serving the residents of Caledonia, Essex and Orleans counties. We support people age 60 and older in their efforts to remain active, healthy, financially secure and in control of their own lives. The Council connects older adults and their families with the essential services they need to live with independence and dignity. Our staff works closely with seniors to determine how to best meet their individual needs; offering assistance with Medicare, Social Security, Medicaid, food and fuel assistance, in-home services and many other types of help. There is no charge for services provided by the Council.

This year we are requesting the amount of \$7,000.00 from the residents of the city of Newport. We have enclosed a brief letter in support of the request for possible inclusion in your town report.

Suggested wording for the warning article for town meeting follows: *"Shall the city vote to appropriate the sum of \$7,000.00 to assist the Northeast Kingdom Council on Aging in providing services to senior citizens in the ensuing year. "*

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

Sincerely,

Meg Burmeister  
Executive Director

**NEKCA – Orleans County  
Court Diversion**

January 13, 2017

TO:James Johnson, City Clerk, City of Newport  
RE:Appropriations for 2017 Meeting

The Orleans County Court Diversion Program asks that you include the enclosed request in your Town Warning for 2017.

Court Diversion is a community response to juvenile and adult offenders. A Review Board comprised of community resident's reviews cases after the offender has met certain program criteria. The Review Board designs a contract which specifies the conditions of the offender's participation. If the offender satisfactorily completes the contract, the State's Attorney dismisses the charges. The contract typically includes an apology and restitution to the victim, community service and other remedial, educational, or corrective services. Approximately 87% of those referred to Court Diversion successfully complete their contracts. In addition, Diversion is cost effective; it takes far less money to process a case through Diversion than through Court, and the Diversion process is controlled by community people with vested interest in making sure there are not repeat offenses.

Forty-three (43) Newport residents completed two hundred and forty-three (243) hours of community service, made donations to community non-profit organizations in the amount of \$100.00, paid back restitution to their victims in the amount of \$100.00 and paid fines owed to the State of Vermont in the amount of \$9405.50. Your support at Town Meeting is vital to the continuation of the program.

Sincerely,

Stephanie R. Bowen, MS, HS-BCP Diversion  
Director

## Rural Community Transportation, Inc.

Date: October 18, 2016  
Re: Town Appropriation Ladies and Gentlemen:

Rural Community Transportation, Inc. ("RCT") is requesting to be placed on the Town Warning for March 2017 for an appropriation in the amount of \$11,000.00. This is the same amount that was requested and appropriated last year.

RCT has been providing service in your community for over twenty-five years and must reach out again for community support in order to maintain the quality of service that is needed for the members of our community.

RCT is a nonprofit corporation providing transportation to the elderly and disabled, Medicaid and general public through a van/bus and volunteer service.

RCT transports people to, adult-day service facilities, senior meal sites and necessary medical treatments such as, dialysis, radiation therapy, chemotherapy, physical therapy, special medical needs and other appointments. Last year RCT provided 229,570 rides.

RCT provided 289 Newport residents with 14,167 trips travelling 240,254 miles at a cost of \$241,013 .26.

We hope you will be able to assist us with this request and we look forward to continuing our service that is needed by the members in your community.

Thank you for your time and consideration.

Respectfully,  
Mary Grant, Executive Director

## Umbrella

Umbrella exists to ensure that communities' in Caledonia, Orleans and Essex counties offer safety, support and options for self-determination to women and families. To this end, we provide the following services: The Advocacy Program is the essential safety net for people affected by intimate partner violence and sexual abuse. We meet the needs of victims in crisis while also offering preventative programming to local schools and youth groups with a focus on gender respect, consent, and healthy relationships. In 2016 we: supported 683 individuals with direct advocacy housed 16 adults and 16 children in our shelter for a total of 2,021 bed-nights, and reached 285+ adults and 1,100 youth with our prevention programming.

The Family Room is a supervised visitation and monitored exchange center offering child-centered support for parents seeking to establish or rebuild relationships with their children. Last year we helped 110 children develop safe, healthy relationships with their non-residential parent. Additional services such as parenting education, counseling and mediation can also be arranged in order to help families address their unique goals and needs.

Cornucopia is our newest program geared towards helping women-in-transition achieve economic self-sufficiency. This 17-week job-skills training program introduces women to the culinary arts as they prepare Meals-on-Wheels for Newport-area seniors. After completing the program women are assisted with securing employment with a local business, in a position that fits their individual strengths and interests. This past year, Cornucopia trained 10 women in culinary arts while providing 33,000 nutritionally-balanced meals to homebound, Newport-area seniors and 2,000 meals at its weekly community meal site. At least 63 Newport City households received a total of 15,750 meals last year.

Given that some of our services are provided anonymously, it can be difficult to provide

precise usage figures for towns. At least 218 Newport City households were served directly by Umbrella in 2016, and the community as a whole benefited from prevention and outreach programs at schools as well as training and consultation for human service and law enforcement professionals. Community support is critical to sustaining our programming and discovering innovative new approaches to the work we do.

We are deeply grateful for Newport City's support.

Respectfully submitted,

Renee A.K. Swain Executive Director

**Northeast Kingdom Learning Services, Inc**

November 29, 2016

Town of Newport  
222 Main Street  
Newport VT 05855

Northeast Kingdom Learning Services, Inc. [ NEKLS) has served the residents of Orleans, Essex, and Caledonia counties for almost 50 years by providing free services through five Community Learning Centers, a mobile computer lab, and various on-site and in-home educational programs. The residents of these counties that have utilized NEKLS services have worked on and received a high school diploma or GED, gained job skills, prepared for college courses, received family and child support services of various kinds and much more. NEKLS has also provided prevention programming aimed at reducing underage alcohol and tobacco use.

State and federal budget challenges continue to impact funding of community nonprofits such as NEKLS. Town appropriations are vital in keeping services free for the hundreds of community members we work with each year, helping to make their goals a reality. Funding helps to maintain high quality services as they are and to introduce new instructional options as well. NEKLS is requesting a town appropriation of \$3000 to

help support programs that we deliver in your area.

Enclosed is our NEKLS appropriations flyer to include in your town report; it is a detailed summary of our services for taxpayer's information.

We hope you will continue to support NEKLS\as we look forward to another year of being an important partner in your community. Thank you for your consideration.

Respectfully submitted,

Michelle Tarryk Executive Director

**Orleans County Citizen Advocacy**

7:43 AM **Orleans County Citizen Advocacy**  
11/07/16 **Profit & Loss**  
Accrual Basis **October 2015 through September 2016**

	Oct '15 - Sep 16
<b>Income</b>	
<b>Direct Public Support</b>	
Corporate Contributions	400.00
Individual Contributions	283.05
Town Appropriations	12,800.00
<b>Total Direct Public Support</b>	13,483.05
<b>Other Types of Income</b>	
Interest Income	19.49
<b>Total Other Types of Income</b>	19.49
<b>Program Income</b>	
Echo Income	100.00
<b>Total Program Income</b>	100.00
<b>Total Income</b>	13,602.54
<b>Expense</b>	
<b>Board Expenses</b>	85.43
<b>Contract Services</b>	
Outside Contract Services	825.00
Contract Services - Other	270.00
<b>Total Contract Services</b>	1,095.00
<b>Operations</b>	
Advertising Expenses	199.56
BEST Fund	1,000.00
Fundraiser Expenses	839.99
Insurance - Liability, D and O	3,804.12
Match Expense	2,090.46
Postage, Mailing Service	18.80
Supplies	69.17
Telephone, Telecommunications	321.00
<b>Total Operations</b>	8,343.10
<b>Travel and Meetings</b>	
Mileage	347.72
<b>Total Travel and Meetings</b>	347.72
<b>Total Expense</b>	9,871.25
<b>Net Income</b>	3,731.29

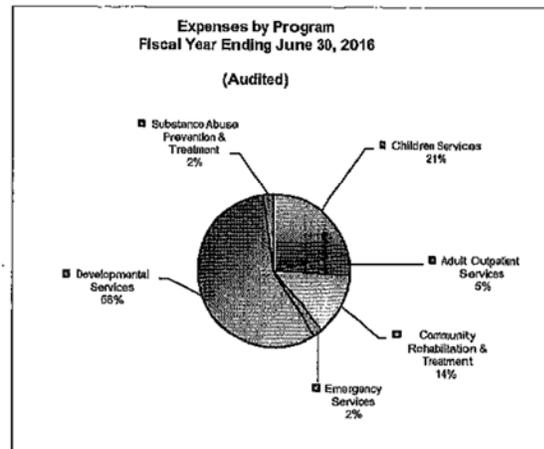
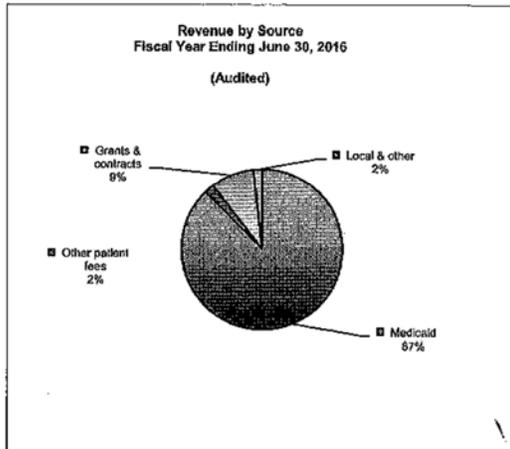
Orleans-Essex VNA & Hospice, Inc.  
 STATEMENT OF INCOME AND EXPENSE  
 (Extracted from the Audited Financial Statement)  
 For the Year Ended June 30, 2016

	<b>2016</b>
<b>OPERATING REVENUE</b>	
Net Patient Service Revenue	\$ 4,566,578
Other Operating Revenues	<u>150,405</u>
Total Income from Operations	4,716,983
<b>OPERATING EXPENSES</b>	
Salaries & Benefits	3,430,955
Operating Expenses	935,979
Interest Expense	-
Depreciation and Amortization	<u>93,413</u>
Total Operating Expenses	<u>4,460,347</u>
<b>OPERATING INCOME (LOSS)</b>	256,636
<b>OTHER REVENUE AND GAINS (LOSSES)</b>	
Contributions and Fund Raising Income, net	15,871
Investment Income	8,756
Change in fair value of investment	4,830
Loss on Disposal of Assets	<u>-</u>
Total Other Revenue and Gains (Losses)	<u>29,457</u>
Gratn Proceeds for Capital Acquisition	-
<b>EXCESS (DEFICIT) OF REVENUE OVER EXPENSES AND INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	286,093
Net Assets, beginning of year	<u>2,432,974</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,719,067</u>

Audit Performed by BerryDunn

**Northeast Kingdom Human Services, Inc.**  
**STATEMENT OF ACTIVITIES**  
**Fiscal Year Ending June 30, 2016**  
**(Audited)**

<b>TOTAL REVENUE</b>		<b>34,905,473</b>
<b>EXPENSES:</b>		
Salaries		13,712,475
Fringe benefits		5,403,783
Other personnel costs		12,242,292
Program expenses		576,849
Operating expenses		1,087,475
Client/staff transportation		1,167,736
Building expenses		1,062,065
<b>TOTAL EXPENSES</b>		<b>35,252,675</b>
<b>EXCESS (DEFICIT) REVENUES FROM OPERATIONS</b>		<b>(\$347,202)</b>



<u>Source</u>	<u>Revenue</u>	<u>Program</u>	<u>Expenses</u>
Medicaid	\$30,605,579	Children Services	\$7,545,306
Other patient fees	641,583	Adult Outpatient Services	1,595,084
Grants & contracts	3,034,041	Community Rehabilitation & Treatment	4,736,768
Local & other	624,270	Emergency Services	701,064
<b>TOTAL REVENUE</b>	<b><u>\$34,905,473</u></b>	Developmental Services	19,853,657
		Substance Abuse Prevention & Treatment	<u>820,796</u>
		<b>TOTAL EXPENSES</b>	<b><u>\$35,252,675</u></b>

# DEFEAT **RABIES** - Fight with **Facts**

## **Rabies Kills**

animals and people!



Vermont

25-50 animals/year positive for rabies

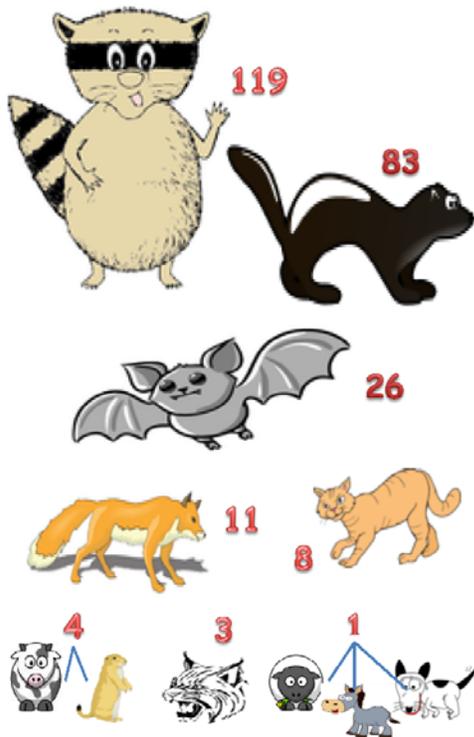
Around the world



Rabies kills 1 person every 10 minutes

### RECOGNIZE RABIES

VT rabies cases since 2011:



### PREVENT RABIES



Vaccinate your animals!

Avoid any weird-acting animals - then tell an adult!



TALK to your doctor if you get bitten by an animal or wake up to find a bat in your house.





# Household Hazardous Waste



Collection Days



**Saturday, May 13 & October 14, 2017**  
**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 funded by your Municipality and there is no on site charge for  
RESIDENTS of

**Newport City, Coventry, Barton, Orleans & Lowell**

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

**Proof of residency will be required.**

### **Materials Accepted at the Event:**

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

### **Materials NOT Accepted at the Event:**

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

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

