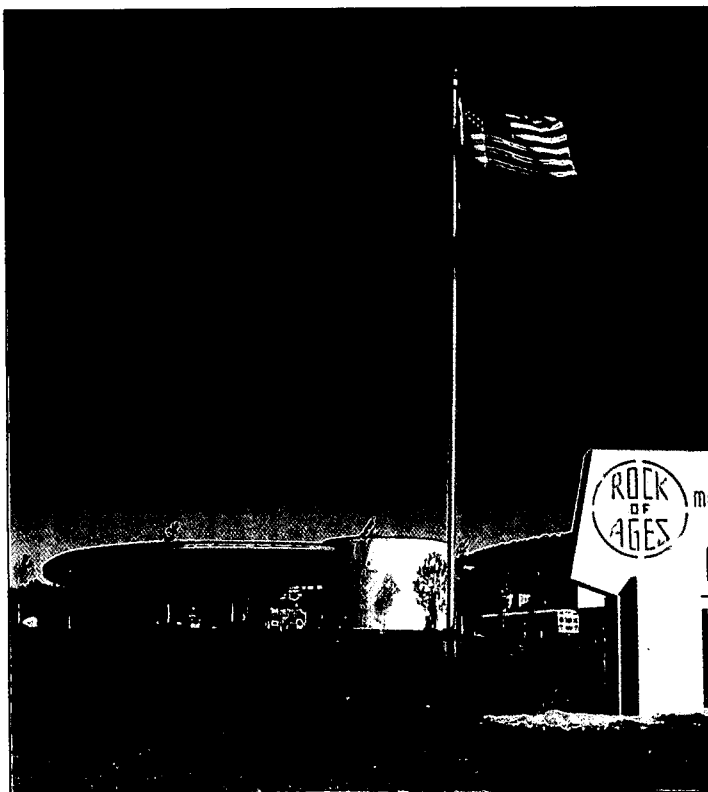


TOWN OF BARRE, VT

Annual Report



REPORT OF THE TOWN OFFICERS
For Fiscal Year
July 1, 2003 to June 30, 2004

AMBULANCE -
POLICE - 9 1 1
FIRE -

Be sure to clearly give your name and address, as well as the nature of your emergency. Do not hang up until you are sure that your message has been understood.

Population - 7,602 (2000 Census)
Size - 19,328 Acres (31.8 Sq. Mi.)
Grand List - \$5,420,410

DATES TO REMEMBER

Property Tax Installments Due: **August 15, 2004**
 November 15, 2004
 February 15, 2005
 May 15, 2005

Sewer Tax Installments Due: **August 15, 2004**
 February 15, 2005

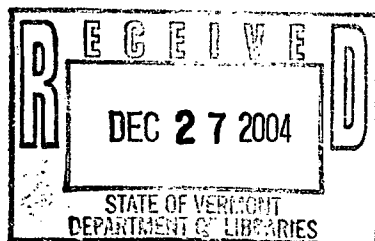
MUNICIPAL BUILDING OFFICE HOURS
8:00 A.M. - 4:30 P.M., Monday - Friday

Cover: *The new Rock of Ages Visitors Center celebrated its Grand Opening on June 22, 2004 where Selectboard Chair Topper McFaun read Town Resolution #6-04 congratulating Rock of Ages and thanking them for their continued civic mindedness.*
Photo by Virginia Breer

REPORT
of the
OFFICERS
of the
TOWN OF
BARRE, VERMONT

~ ~ ~ ~

Fiscal Year
July 1, 2003 - June 30, 2004



DEDICATED TO



HENRY L. GRAY



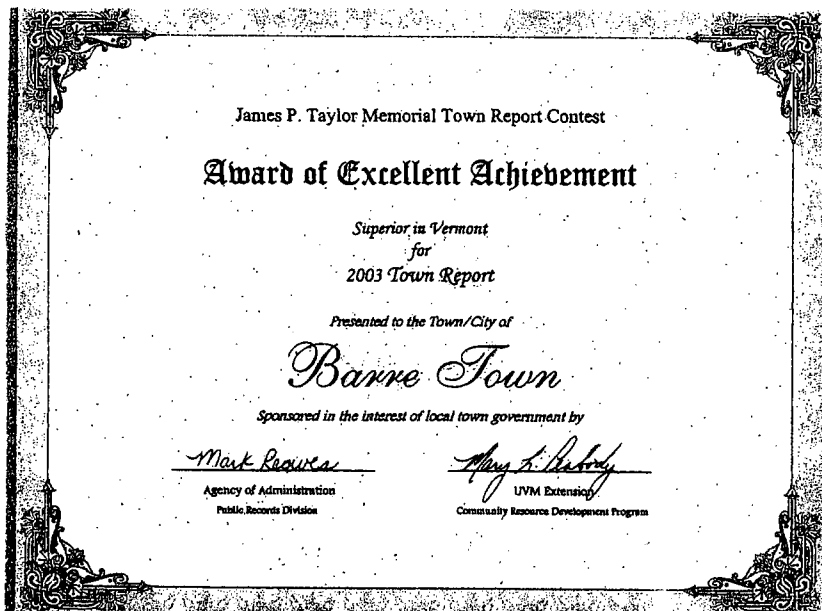
The 2003-2004 Town Report is dedicated to Henry L. Gray in recognition and appreciation of his many years of service to the Town of Barre. Henry served three 2-year terms as Selectman from 1991 to 1996, serving one term as Chair. He served five 2-year terms as Barre Town's State Representative from 1995 to 2004 – three terms on the Agriculture Committee and two terms on the Transportation Committee.

We wish him all the best in his retirement!

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WENDELL F. PELKEY CITIZENSHIP AND SERVICE AWARD



The late Wendell Pelkey served for more than 18 years as a Barre Town Selectman (from 1969 to 1987). In 1991, the Barre Town Selectboard established this annual award in his name to be presented to a person or persons recognized by a majority of the Board for long-standing devotion, public service, and community leadership to and for the benefit of the inhabitants of the Town of Barre. The following citizens have been presented with this award:

1991	-	Allan R. Heath Mary Stables
1992	-	William Osborne
1993	-	James Howard
1994	-	Richard N. Jensen
1995	-	Ruth Smith Charles Fantoni
1996	-	J. Rene LaRouche
1997	-	Gordon Booth
1998	-	Edo Perantoni
1999	-	Merle Dwyer
2000	-	J. Guy Isabelle
2001	-	Francis McFaun
2002	-	Marc & Christine Conti
2003	-	Wayne P. Pelkey
2004	-	Robert M. Murphy

TOWN OFFICERS

Elected Officials

Moderator:

Thomas F. Koch 2005

Town Clerk-Treasurer:

Donna J. Kelty 2006

Selectboard:

Charles W. Castle 2005

W. John Mitchell II 2005

Douglas C. Farnham 2006

Marion B. Fish 2006

Francis M. McFaun, Chair 2007

School Directors:

Christine Conti 2005

Brenda Buzzell 2005

David Harrington 2006

Sheila Cross 2006

Jeffrey C. Gagne 2007

Union High School Directors:

J. Guy Isabelle 2005

John W. Hulbert 2006

John Pizzo 2007

Auditors:

Charles Woodhams 2005

Charles Miller 2006

Melissa Brown 2007

First Constable:

Robert Edwards 2005

Selectboard Appointments

Town Manager:

Carl R. Rogers 2005

Delinquent Tax Collector:

Carl R. Rogers 2005

Town Attorney:	
Daniel T. Monte	2005
Fire Chief:	
Larry Haynes	2005
Fire Warden:	
Bryan Brown	2005
Police Chief:	
Michael W. Stevens	2005
Health Officer:	
Dr. Samuel Hutchins III	2005
Environmental Officer:	
Harry H. Hinrichsen	2005
Town Service Officer:	
Carl R. Rogers	2005
Emergency Management Chairman:	
W. John Mitchell II	2005
Town Assessor:	
Joseph Levesque	2004
Cemetery Commission:	
Dwight Harrington	2005
Alan Garceau	2006
Robert Pellon	2007
Daniel Kelty	2008
Norman Coates	2009
Planning Commission:	
Harry Miller	2005
Charles Thygesen, Sr.	2005
Mark Nicholson	2006
Therese Ackerman	2007
Ernest Bancroft, Jr.	2008
Cedric Sanborn	2008
Mary Day	2008

Zoning Board of Adjustment:

Richard Jensen	2005
Paul Malone	2006
Paul Badger	2007
Mark Reaves	2007

Recreation Commission:

Beth Hulbert	2005
Burnie Allen	2005
Philip Acebo	2006
Robert Comolli	2006
Karen Cox	2006
Robert MacLeod	2007
Sarah Miller	2007
Lori Bailey	2007

Traffic Safety Advisory Committee:

Chauncey Liese	2005
Dan Newhall	2006
Donald Allen	2006
Paul White	2007
Jeff Blow	2007

Housing Advisory Committee:

Ken Yearman	2005
Nicholas Bergeron	2006
David Oles	2006
Raymond Duff	2007
Charles Woodhams	2007



OUR STATE REPRESENTATIVES

Thomas F. Koch
326 Lowery Road, Barre

Francis M. McFaun
97 Sunset Road, Barre

JUSTICES OF THE PEACE

Paul Badger
20 Maplecrest Road
Barre, VT 05641

Gordon Booth
30 Jensen Road
Barre, VT 05641

Richard Breen
19 Hillcrest Lane
Barre, VT 05641

Pearl Bugbee
RD 1, Box 230
Graniteville, VT 05654

Arlette Charbonneau
48 Wildersburg Common
Barre, VT 05641

Roland Fournier
P.O. Box 88
Graniteville, VT 05654

Irene Haskell
11 Sunnyside Drive
Barre, VT 05641

Robert Harvey
590 Higuera Road
Barre, VT 05641

J. Guy Isabelle
5 Hillcrest Lane
Barre, VT 05641

Richard Jensen
16 Balsam Drive
Barre, VT 05641

Caroline Pellon
120 Cassie Street
Barre, VT 05641

Virginia Poplawski
5 Jalbert Road
Barre, VT 05641

Charles Fantoni
P.O. Box 224
East Barre, VT 05649

Thomas Stark
3 Silver Circle
Barre, VT 05641

BOARDS AND COMMISSIONS MEETING DATES

SELECTBOARD

JAN. - MAY: TUES., 7:00 P.M.

JUNE - DEC.: EVERY OTHER
TUES., 7:00 P.M.

ZONING BOARD OF ADJUSTMENT

3RD WEDNESDAY, 7:00 P.M.

PLANNING COMMISSION

2ND WEDNESDAY, 7:00 P.M.

RECREATION BOARD

2ND TUESDAY, 7:00 P.M.

CEMETERY COMMISSION

4TH WEDNESDAY, 6:30 P.M.

TRAFFIC SAFETY ADVISORY COMMITTEE

3RD WEDNESDAY, 7:00 P.M.



**TOWN OF BARRE MUNICIPAL BUILDING
ANNEX MEETING ROOMS
149 WEBSTERVILLE ROAD
WEBSTERVILLE, VT 05678-0116**

2003-2004 REPORT OF THE MUNICIPAL OFFICERS



TO THE TOWN AUDITORS AND CITIZENS OF THE TOWN OF BARRE:

The Selectboard met 41 times between July 1, 2003 and June 30, 2004. As usual, a wide range of topics was covered during those meetings. What follows is a report of the most significant topics. Occasionally we take final action after another board, commission, committee, or department has thoroughly examined the matter. For more information about some topics, see the report from the appropriate department.

Finance and Administration

We took a big step forward this year by installing a new telephone system in the Municipal Building. Intern Aaron Chrostowsky led this project. Fourteen bids, ranging from \$13,995 to \$31,261, were submitted. Aaron and Municipal Building staff evaluated several systems and vendors. On their recommendation, we awarded a \$20,049 contract to Key Communications, Inc., from Hartford, VT. Key installed an Iwatsu ADIX APS voice mail/telephone system. Thirty-five handsets, including two adaptable to a TTY machine, were installed. The technology is able to serve off-site locations. In fact, at an additional cost of \$5,000, the DPW offices and vehicle maintenance shop were connected to the system. Telephone calls can be transferred directly to and from Public Works. Moreover, the DPW is now connected to the Municipal Building's computer system. In addition to obtaining a phone system able to handle more telephone lines and telephone handsets, office building staff have voice mail – a helpful service to the public who can leave messages at night and on weekends.

In April we adopted twenty-one policies to comply with HIPAA – the Health Insurance Portability & Accountability Act. These policies are required because the Town reimburses employees' co-payments and deductibles.

During the report year, lease financing was needed for the new sand and gravel screen, a dump truck, and a school bus. An RFP was mailed to five firms; SunTrust Leasing Corp. and Municipal Services Group responded. SunTrust's proposal included a \$500 escrow account fee, contrary to the RFP. Municipal Services Group was selected for the financing. The average interest rate was 3.49%.

Reappraisal

The town-wide reappraisal, begun in October 2002, was in full swing during the summer of 2003. The reappraisal team of consultant-project supervisor Russ Beaudoin, Town Assessor Joe Levesque, and the reappraisal staff was busy photographing properties, making inspection appointments, entering data, and checking inspection reports and entered data. Throughout the reappraisal, monthly progress reports were held with the Town Manager.

Property inspections continued into mid-winter. From late winter through early spring, the reappraisal staff was checking inspection cards, entering data, and re-checking the entered data. In early spring, the Assessor and consultant began building the sales reports or value tables. In April, four public meetings were held to explain the reappraisal process to date, what the next steps would be, and how new assessed values would affect tax bills. A question-and-answer document was posted on the Town web site.

From mid-April through May, the reappraisal team was consumed with setting values. Changes in State assessing laws (Act 60, an amendment to the State's education funding and Grand List law) compounded the Assessor's work. The Assessor was coping with a multitude of changes from the Vermont Department of Taxes, Division of Property Valuation & Review, while trying to set new property values for approximately 3,650 properties.

The reappraisal books, which served as the Official Notice Of Change In Appraisal, were printed in June and mailed on June 23rd – the official date of the lodging of the Grand List. Grievance requests were due by July 7. Three hundred sixty-six owners (10%, an average number) grieved their assessment to the Assessor. Grievance hearings were held in late July and early August.

At year's end, \$287,016 had been spent on the reappraisal. This figure is less than the Town had accumulated in its Reappraisal Fund. Expenses included new fireproof filing cabinets, new GIS tax maps and GIS software, new assessing software, office supplies, postage, advertising, printing, office staff time, property inspectors' services, data entry staff time, data checker (Jay Hawthorne's) time, and the consultants' (Joe Levesque and Russ Beaudoin) services. The cost per lot or property came to \$78, which is less than the Division of Property Valuation & Review recommends towns plan to spend.

The approximately 57% increase in the Grand List (from \$349,637,400 to \$551,028,900) caused the Town's tax rate to fall from \$2.88 to \$1.71 for residential property and \$2.02 for non-residential property.

As stated above, for all of the time, effort, and money spent, the Town received many deliverables or products that will serve us well into the future. First, the Town has new GIS tax maps that can (and are) easily updated after the approximately 20 subdivisions per year are approved. Second, the Town has a powerful assessing software system that offers many options. The photographs stored in the system could help the Zoning Office settle enforcement questions about when additions or sheds were built. The system allows for updating property values without re-inspecting every property. Third, the Grand List was updated. The Common Level of Appraisal (CLA), as determined by the State, had fallen below 75% before the reappraisal was completed. The State's latest CLA for Barre Town is 118%. The year a new Grand List is lodged a CLA higher than 100% is expected, because the Grand List is based only on the current year's values. The State's value is the average of the last 3 years. The Grand List will be more fair between Town property owners also. A statistic called the Coefficient Of Dispersion (COD) is a measure of fairness among property owners. Barre Town's COD climbed to 14% before the reappraisal was finished. The new COD (not available yet) should be close to 0%.

The reappraisal process is demanding, time consuming, tedious, and sometimes stressful for the staff. The process is also stressful for property owners who may be uncomfortable letting inspectors into their homes and who are anxious about their new tax bill. Thank you to all of you for your patience and understanding during the reappraisal.

Personnel

During 2003-2004 there were seven personnel changes, including two retirements from the DPW and one call-up to active military duty.

Bill Manchester, a 25-year-plus veteran with the DPW, retired in July 2003. For many years at the end of his career, Bill was the DPW's main gravel pit operator. During the summer and fall, he would screen for winter sand and raw gravel. In the fall he would work with crushing contractors who were hired to make crushed gravel. During the winter Bill was a conscientious snowplow driver. Many people appreciated the care he exercised when plowing in their neighborhood.

Norton Austin retired on December 31, 2003 after 20 years with the Town. Nort was the Town's main grader operator since he was hired in 1983 from the Town of Danville. His talents were put to use on gravel road maintenance, paved road reconstruction, and building a soccer field and track. We wish Bill and Nort the very best during a long retirement!

Knowing Bill's and Nort's retirement plans, replacements were hired at the same time in the fall of 2003. Advertising produced 29 applicants for the two

positions. After screening applications, interviews, background checks, and pre-employment physicals, Peter Wheatley and Scott Gregoire were hired. They started work in November. Peter had 17 years experience with the Barre City street department, and Scott worked for the Randolph Public Works Department for 3 years. We are pleased our DPW could hire two experienced employees ready to plow snow and salt and sand roads.

DPW employee Jeff Stratton, a member of the Vermont National Guard, was called to active military duty in January 2004. Jeff trained with his unit for several weeks in the US, then went to Kuwait for additional training. He is still stationed in Iraq. There were several very good candidates for the other two fulltime positions. When our staff learned Jeff would be called up, they contacted Kroy York, of Williamstown, (he had applied for one of the fulltime positions in the fall) to see if he was still interested in employment with Barre Town. Effective January 30, he was hired on a temporary basis until Jeff returns.

Earlier in the year, Jason Hackwell finished his one-year management internship. Jason went on to secure a position with the Chittenden County Transit Authority helping to operate the Green Mountain Transit Authority. The third intern in our program, Aaron Chrostowsky, began his internship on September 8, 2003. Aaron had earned a Master's of Public Administration degree from the University of Connecticut.

In March, police clerk-dispatcher Micheline Trottier resigned to take a position with the State. After a hiring process that experienced several setbacks and delays, Donna Coakley, of Waterbury, was hired to fill the only civilian position in the police department.

The Municipal Building cleaning person, town resident Gina Kaniza, quit working for us in favor of a fulltime position. Kata Jubo, an experienced cleaner from Barre City, was hired in June.

Also in June, park maintenance worker Jeff Booth resigned after 6 years of mowing the ballfields and other grass at the park. Jeff went on to vocational training school. Later that month, Dan Larivee was re-hired.

Bill Dodge had an eventful year. Beginning in 2003-2004, we funded a police K-9 unit. Corporal Dodge is the handler; his German Shepard is named Tinzer. Cpl. Dodge and Tinzer attended K-9 training school fulltime for two months (September-November). In April 2004, Bill was promoted to Sergeant – the second highest position in our police department.

In November, the Selectboard officially approved the Standard Operating Guidelines (SOGs) that the fire department officers, Town Manager, and consultant Ray Davison worked on for over a year. The SOGs implemented the department reorganization, reduced department practices to writing, and formalized personnel procedures. The officers are to be congratulated for producing a comprehensive, thoughtful, yet practical document.

Jammie Parry, a graduate of Norwich University and an employee at Barre Town Middle & Elementary School, was hired as a police officer in March. Jammie didn't replace anyone. He is the department's eighth officer. His hiring

marks the first time the department reached full-staffing since December 1998.

Negotiations for labor contract renewals with the DPW (represented by AFSCME Local #1369) and with the EMS (represented by IAFF Local #3702) started in early spring. At year's end, negotiations were still being held. In March, the United Steelworkers of America filed a petition with the Vermont Labor Relations Board to represent employees working in the town office building. We did not consent to representation and clarified the positions to be represented. The matter was still pending at year's end.

Ordinances

Three ordinances were adopted during the report year. The section of the Town Code of Ordinances establishing the Housing Advisory Committee's duties and authority was amended on August 26, 2003. The HAC's authority was amended to authorize third party administration of our housing rehabilitation program. The amendment was needed to sign an agreement with the Central Vermont Community Land Trust which now operates our housing rehab program.

Also on August 26, 2003 the new conduct ordinance was adopted. This ordinance provides for the safety, enjoyment, health, and welfare of people using all town properties including parks, cemeteries, recreation paths, lawn waste site, and all other municipal buildings or properties. The ordinance prohibits more than two dozen actions or behaviors, punishable by fines starting at \$35.

A traffic ordinance was adopted on February 3, 2004. Stop streets and speed limits were established for Alnita Lane and Kelley Road, new subdivision streets. Stop signs were added on Robin Drive and Miller Woods Road. The Jensen Road speed limit was lowered from 40 mph to 35 mph.

During the year, twelve resolutions were adopted (see table below).

Table 1. 2003-2004 Selectboard Resolutions

Date	Subject
7/22/03	Recognizing Wm. Manchester's 25 years
8/19/03	Recognizing Jason Hackwell's Performance
10/16/03	VCDP Grant Application Authority
10/28/03	VCDP Consortium Lead Grantee
12/9/03	MSG Lease Agreement
12/9/03	Gratitude to Ernest H. Buntin
2/3/04	VCDP Grant Application Authority
4/20/04	Designating Volunteer Week

4/20/04	Recognizing Paul Malone's 20 Volunteer Years
5/4/04	Pelkey Award Presentation to Robert Murphy
5/25/04	CVRPC Designation of Public Agency
6/8/04	Rock of Ages Visitors Center Grand Opening

Community Development

The Town owns the fields on both sides of Bolster Road. The land on the westerly side will be developed by the industrial park expansion. The land on the easterly side is the Act 250-mandated prime agricultural soil set-aside (reserve) land. Through the purchase-sale agreement, Ron Saldi retained rights to farm the easterly side and the unused westerly side. The Saldi family relinquished its right to farm the land. Wanting to keep the 140 acres in production, we offered the land for rent. An advertisement was published in the local newspaper, and ten known Barre Town farm operations were notified the land was for rent. Three area farmers answered the notice. Shawn Thygesen, a Barre Town resident with farmland in Barre Town and Williamstown, submitted the highest offer to rent the fields. Mr. Thygesen will give the Town 250 bales of mulch hay per year and cash over 10 years. The rental fee increases from \$1,000 in year 2 to \$2,400 in year 10.

At the beginning of the report year, the sale of a Wilson Industrial Park lot was concluded. A 2.8 acre lot was sold to Hillside Realty, LLC (Hillside Stone Products). The granite manufacturer paid \$55,031.25 for the lot, and later in the year constructed its 4,900 square foot building.

The Town has accumulated a small sum of money for housing rehabilitation. In the early 1980s, the Town participated in a consortium of towns that received grant funds for housing rehab. In the early 1990s, Barre Town received a community development block grant for rehab. Payments made on loans has slowly accumulated to about \$40,000 – sufficient for two to four loans depending on amount of each. Instead of re-establishing a housing rehab operation for very few loans, the Town signed an agreement with the Central Vermont Community Land Trust. The Land Trust received our rehab fund and will keep any interest it earns. In exchange, the Land Trust will administer a housing rehab program for the Town. Low- and moderate-income homeowners may contact the Land Trust at 476-4493 for details about getting a low-interest loan.

In a similar vein, the business loan Barre Town gave to Bailey Real Estate (again, community development block grant money) is being re-paid. The loan income is committed to new business loans. In November we signed an agreement with the Central Vermont Revolving Loan Fund (now Community Capital of Central Vermont) utilizing that organization to make business loans.

Still more CDBG news ... the Vermont Butter & Cheese Company (VBC) needs to build an addition in order to produce aged goat cheese. Knowing the

Vermont Community Development Program would award a CDBG to help with this project, VBC requested the Town (cities and towns are the only eligible CDBG applicants) apply for a grant on its behalf. An application was submitted in November 2003 and withdrawn a month later when details were not available. The application was re-filed in the next CDBG application period. In April 2004, Barre Town was awarded a \$174,500 grant on VBC's behalf. Twelve thousand five hundred dollars will be spent for administration. The \$162,000 loan to VBC will be re-paid to the Town over 15 years. Loan income will be transferred to Community Capital of Central Vermont for more business loans.

In February 2004, the subgrant agreement with the Central Vermont Community Action Council was executed. The subgrant agreement activated the CAC's individual development account (IDA) program. Barre Town was the lead applicant in a consortium of Randolph and Wolcott that sought CDBG funds on behalf of the CAC and its IDA program.

Public Works

On July 8, 2003, the Selectboard voted to grant final acceptance of two short dead-end streets and associated infrastructure. Alnita Lane is a 150' street developed by Al & Anita Monty; it will serve three residential lots. A sewer line and manholes were also accepted with the street.

Also on July 8, the Board accepted Kelley Road in Lower Websterville. Kelley Road was developed by Fecteau Residential, Inc. The street serves five new residential lots. The Town accepted the street, sewer and water lines, and drainage easements.

In October, the Hill Street sidewalk (a joint project by Barre Town and Barre City) was completed. The sidewalk was funded by a Vermont AOT Transportation Enhancement grant. City and Town crews worked on the project together. The Selectboard and City Council met on-site before a joint meeting to commemorate the accomplishment.

In November, a condition was lifted on the final acceptance of Chris Path Way.

In February 2004, the extension of Philbrook Street – a project by Michael & Sandra Pitonyak and Wayne & Eleanor Lawrence – was accepted. The street and sewer extension will serve seven new residential lots. The Town took over the 570' street extension with turnaround, associated sewer lines, and two drainage easements.

On June 22, the Selectboard approved a development agreement for Al & Anita Monty's 6-lot subdivision off of Richardson Road. The subdivision will create a new street parallel to Spring Hollow Lane. The development includes water line, drainage, easements, sewer line extension, and street.

A used woodchipper was sold to the Town of Orange for \$1,500.

New Vehicle Maintenance Building:

Renovations of the former Adam's Granite Building, now our vehicle maintenance building, was the second major project of FY '04. The project also included renovations at the Public Works garage on Websterville Road.

As the year began, architect Roy Ward, of E.H. Danson Associates, was finishing building plans and contract documents. During this phase, a request for qualifications (RFQ) was released. The purpose was evaluating the qualifications of interest contractors. Nine firms replied to the RFQ; all were deemed qualified.

When final building plan decisions were made, the bidding documents were released to the nine contractors. The following bids were received:

• Lajeunesse Construction, Inc.	\$349,830.87
• E.F. Wall & Associates, Inc.	\$353,000.00
• Summit/Catamount, LLC	\$368,700.00

The low bid was higher than the project budget allowed. A series of contract reductions were negotiated with the low bidder. On November 11, 2003, the Selectboard awarded the contract to Lajeunesse Construction. The amount was \$314,105.00, leaving \$26,000 for project contingencies.

Lajeunesse began working in the Adam's building promptly at the end of November. Renovations in the shop area were essentially completed at the end of February, and the DPW began moving its shop into the new facility. Superintendent Steve Blondin, Shop Attendant Mike Martel, and Mechanic Norwood Southworth were especially involved with this transition. They directed the move and organized their new shop while keeping the Town's extensive fleet of vehicles on the road.

Over the next two months, Lajeunesse and Bates & Murray (the electrical sub-contractor) tied up loose ends at the Adam's building and completed renovations at the DPW garage. A large amount of the garage work was installing a new electrical system (including new energy-efficient lights) for which the Town received a rebate from Efficiency Vermont. The DPW crew now has a locker room, a renovated lunch room, a new restroom, and a shower room. Other Town departments – notably the Municipal Building departments – gained storage space.

On Saturday, April 24, 2004, an Open House was held at the new vehicle maintenance building. The final construction contract total was \$319,773. The several change orders resulted in an increase of \$5,667.

Closing

The town-wide property reappraisal was a time-consuming, major undertaking. As the year closed, the Grand List was lodged using the new assessed values. This year, tax bills (when compared to other Barre Town taxpayers) will be more fair because of the reappraisal. During the first quarter of the new year, the Board of Civil Authority, the Town Clerk-Treasurer, and the Assessor will be

busy with grievances and appeals. Hopefully, after that the Town will be done with reappraisal work for eight or more years.

The DPW's pressing need for more, safer, and more efficient work space was addressed. Renovation of the DPW garage and conversion of the former granite business building will satisfy the department's needs well into the future. The new DPW space will reduce pressure for storage at the municipal offices.

Throughout the year, while these major projects occupied much of some officials' and departments' time and attention, the other departments continued to make small improvements and provide excellent services. As always, we appreciate the staff's daily efforts to serve the public.

From January through May, the Selectboard meets every Tuesday night at 7:00 p.m. in the Municipal Building. From June through December, the regular meeting schedule is every other Tuesday night. Special meetings are advertised in the local papers. Meeting agendas are posted at Hannaford's, East Barre Market, and Trow Hill Grocery. CVTV tapes the meetings; they currently appear on Channel 7 at 8:00 p.m. on Friday nights, and 9:00 a.m. and noon on Saturdays after a meeting. Town newsletters are mailed to property owners in mid-November, early February, late April, and late August. The Town web site offers volumes of information at www.barretown.org. Use all of these resources to stay informed of Town business.

If you have a question, suggestion, or comment, never hesitate to call us or the Town Manager's office at 479-9331 or email the Town Manager at crogers@barretown.org.

BARRE TOWN SELECTBOARD

Francis M. McFaun, Chair

Charles W. Castle

Douglas C. Farnham

Marion B. Fish

W. John Mitchell II

Carl R. Rogers, Town Manager

ASSESSMENT DEPARTMENT

By Joseph LeVesque, Town Assessor

The Assessment Department has the responsibility for the appraisal of all real and personal property located within the Town of Barre. This includes all new properties either through subdivisions or new buildings and any changes in existing properties. Records on all properties are kept concerning ownership, value, and physical description of property. The building permits issued are followed to completion. Tax maps are kept and revised as necessary for subdivisions created on parcels. The principal responsibility of the Assessor's Office is the valuation of properties and preparation of the Grand List for the Town of Barre and related procedures according to Title 32 and other related titles.

The Assessor's Office has recently completed the first reappraisal of all real and personal property located within the town in 15 years (the last townwide reappraisal was done for the year 1989). The reappraisal project began in October 2002 and continued until lodged in June 2004. In the 15-year period between townwide reappraisals, the town's value has grown significantly. In the reappraisal, over 4,000 properties were revalued; this included all real and personal property. After noticing all owners of their change of appraisals, the Assessor's Office received 366 grievances to the new appraisals. In hearing the grievances, all were settled by the Assessor except 28 people involving 38 parcels who chose to go to the Board of Civil Authority. Approximately half of those values were upheld by the BCA. In all, the reappraisal for the Town of Barre was accepted by the town's residents as being fair by 99.99475%.

Total Grand List	\$638,049,950
Total Exemptions	<u>- 96,008,950</u>
Taxable Grand List	\$542,041,000

The Grand List for the 2004-2005 tax year is \$542,041,000. This total is for the completed Grand List as of October 15, 2004. This is a 64% increase over the 2003 Grand List of \$347,880,800 and represents the value of new and improved properties for the townwide reappraisal. The Grand List is comprised of: 77.38% residential properties with a value of \$426,407,600; .885% farms with a value of \$4,696,200; 3.38% miscellaneous lots and land without buildings with a value of \$18,623,400; 16.635% commercial, industrial and utilities with a value of \$91,831,500; and 1.72% personal property with a value of \$9,470,200.

There are a total of 432 exemption properties located in the Town of Barre representing an exempt value of \$96,008,950.

(A) 115 totally exempt properties are:

- Barre City-Owned Properties (7) \$4,089,100

• Barre City School District (1)	142,500
• Civil Organization Properties (2)	1,794,200
• Barre Town School District (1)	17,485,400
• Fire Districts' Properties (15)	5,544,400
• Town-Owned Properties (48)	5,443,700
• Religious/Charitable Properties (32)	9,773,300
• State-Owned Properties (6)	40,361,800
• Telecommunications Properties (2)	225,000
• Solid Waste (1)	<u>698,300</u>
TOTAL (115):	\$85,557,700

(B) Partially exempt properties are:

• 3 commercial and industrial stabilization contracts	
- Bond Family First Limited Partnership	\$399,400
- Gallo Properties	253,100
- Ron's Custom Sandblast	<u>151,400</u>
Sub-Total (2):	\$ 803,900
• 226 personal property listings	
- First \$2,500 of assessed value exempted	\$ 490,550

Presently personal property consists only of assessments on machinery and equipment since inventories are now exempt. Every commercial, industrial, or professional operation is subject to personal property assessment. In fact, any operation in which money is paid for materials or services is subject to personal property assessment on its equipment. As of April 1, 1995, the first \$2,500 of value of such assessments are exempted by vote. If you own a business in your home or outside the dwelling, you are required by law to report your personal property to the Assessor or you may be fined up to \$100 for failure to report your personal property.

Fifty-six (56) owners are in the Land Use Program amounting to a reduction in appraisal value of \$8,836,800. This year the Town will receive a substantial reimbursement of the tax involved in the exempted monetary amount.

Land Use is a State program for people who have 25 acres plus 2 more for a total of 27 acres and wish to place their land in a forestry or agriculture program or a combination of both. Special conditions in Current Use for less than 25 acres also exist. Anyone wanting more information about the program may contact me at 479-2595 or the Vermont Department of Taxes, Current Use Program, at 828-5860. Applications and/or changes to land use must be submitted before September 1 of each year to qualify for the program for the next year's Grand List. As a current use program participant, if you sell, divide, develop or transfer your land in any way, a correction must be made within 30 days of the change or you may be subject to removal from the program.

The following is a list of townspeople, their acreage, and the total exempt amounts involved in the Land Use program amounting to a total of 5,308.58 acres:

<u>Name</u>	<u># of Acres</u>	<u>Exempt Amount</u>
Ackerman, Scott W. & S. Therese	84.49	\$187,400
Albert, Sarah	28.3	50,100
Andreoletti, Robert	181	200,400
Bailey, Frank W. & Eva	237	436,400
Benham, Jeffrey L. & Debra C.	58.6	151,600
Bond Family First Limited Partnership	73	125,000
Booth, Gerald P. & Maria G.	2	34,700
Booth, Gordon	843.69	931,000
Booth, Marcell & Evelyn	20.9	109,500
Booth, Norman & Madeline R.	43.71	202,500
Briggs, Perley	121.57	136,100
Collins, Scott M.	25.7	29,300
Couture, Pierre	120.7	118,400
Couture Trustee, Robert E.	115.5	200,400
Curtis Farm LLC	249.5	247,600
DeSerres, Leo J. & Melanie E.	30.4	78,100
Ducharme, Pierre A. & Carmen L.	54.9	98,800
Duff Trustees, Raymond F. & Centry	48	124,500
Fournier, Norman & Margaret	121	135,800
Gable, Wanda Estate	94.3	113,100
Garceau, Alan	25.2	54,400
Griffin, Robert W. & Griffin, Walter	49.9	54,900
Grout, Fred	40	153,800
Harding, Charles & Alice	27.3	39,100
Hill, Dennis M. & Jennifer L.	33.05	53,000
Jamele, Joseph & Dolores	201.4	275,300
Johnson, Frank & Marilyn	95	177,000
Koch, Thomas & Elmer	169	198,300
LaPerle, Raymond & Linda	26	67,600
LePage, Alan & Humphries, Jennifer	19	56,900
McFaun, Francis & Mary Ann	29	194,000
Mekklesen, Bruce & Laurie	57.8	123,600
Millstone Hill	108.5	325,500
Moran, Mark D. & Ann M.	44.8	139,100
Neddo, Arthur & Roger	184	339,000
Paquet, Priscilla	146.2	402,900
Perreault, Scott	30.27	60,400
Rock of Ages Corporation	245.1	288,500
Rouleau, Brad	49.5	76,200
Rouleau, Marlynn	49.1	224,500
Russell, Philip E. & Ritter, Josephine	85	184,800
Sanborn, Cedric & Leslie	50.5	110,700
Schaeberle, Henry C. Jr. & Jeanette G.	110.03	130,200

<u>Name</u>	<u># of Acres</u>	<u>Exempt Amount</u>
Smith, David A. & Robin B.	86	103,900
Somaini, Robert R. & Terry L.	27	82,200
Stryker, Barent III & Anne	271	173,400
Swift, Michael	101.69	153,800
Swift, Robert & Sherye	27	68,400
Temme, Katherine, Isabelle, & Gerard	52	90,200
Thumm, Frederick & Danielle, Jeanne	45.12	60,200
Thygesen, Charles & Beverly	59.72	135,300
Uttero, Peter J. & Kelly A.	47.5	56,300
VanBuskirk, Suzanne & Frederick	26.8	126,700
Walsh, William & DesBois, Diane	38.8	102,300
Ward, David C. & Margaret R.	25.17	50,600
York, Ronald	<u>70.6</u>	<u>193,100</u>
TOTALS:	5,308.58	\$8,836,800

The names, acreage, and exempt amounts listed are subject to change with transfer of ownership and/or appeals.

There are 32 disabled veterans exemptions amounting to a reduction in appraisal value of \$320,000:

<u>Name</u>	<u>Exempt Amount</u>
Acebo, Victor & Marilyn	\$ 10,000
Aja, Joseph A. & Lorraine P.	10,000
Amaral, Anthony & Elizabeth	10,000
Avery, Lorna	10,000
Bell, Douglas A. & Lucy E.	10,000
Berini, Brian J. & Helen L.	10,000
Bernasconi, John & Carole	10,000
Buongiorno, Michel D. & Judithanne	10,000
Carbonneau, Adrian & Betty	10,000
Clark, Clayton	10,000
Davy, John A. & Edna N.	10,000
Doon, John R. & Marie T.	10,000
Driscoll, Shaun P. & Jeanne	10,000
Duranleau, Jean-Paul & Lucille	10,000
Gomez, Luisa A. & Slayton, Anita & Brick, Linda	10,000
Graves, Therese M.	10,000
Hood, John C. Sr. & Beverly	10,000
LaFountain, Steven D. Sr. & Linda L.	10,000
LaPlante, Bernard	10,000
Lawrence, Irving & Sharon	10,000
Melvin, Elizabeth & Eldon J.	10,000

<u>Name</u>	<u>Exempt Amount</u>
Meunier, Guy A. & Noreen C.	10,000
Murray, Donald C. & Lynn	10,000
Nay, Leona & Reader, Donna L.	10,000
Paris, David R. & Barbara	10,000
Pignone, Joseph J. Sr. & Loretta J.	10,000
Rouleau, Jeanette	10,000
Rousse, Jean A., Rousse, Robert & Proulx, Nancy	10,000
Royer, Richard L., Paul, & Nancy	10,000
Sanborn, Beatrice, Robert, Nancy, Bruce & Mark	10,000
Tessier, Rolland & Patricia	10,000
Tyo, Gary R. & Laurey M.	<u>10,000</u>
TOTAL:	\$320,000

Currently, there is a \$10,000 exemption off the total assessment of the properties listed which can be, with a Town vote, increased to a \$20,000 exemption. I strongly suggest that the taxpayers ask the Town of Barre to place on its ballot in March 2005 an increase in the veteran's exemption to \$20,000 for those veteran families.

The last complete review of all property was in 1989. Since then, many changes (both plus and minus) have occurred which are reflected in the present valuations. The present average ratio of assessments to the selling price is 118% of market value; however, this common level is calculated by using only 10% of the Town of Barre as a guide through sales which only has an accuracy of 90% and will change significantly on a yearly basis. It is imperative that the assessments throughout the town be kept up-to-date and every 2 years be adjusted to realize the market value of the homes located in the town to better keep in line with the common level of appraisal and the coefficient of dispersion out of fairness to all.

Due to Act 68 and many more changes to the laws that pertain to the way you pay taxes, a good and fair Grand List for the people of Barre Town requires the work and presence of a fulltime assessor.

I ask that any taxpayer with a question about his or any assessment contact me or the Assessor's Office and request to have the assessment reviewed and/or explained. The Assessor is not responsible for the amount of money you pay in taxes -- only for the fair valuation of your property. The amount you pay in taxes is made up by the budgets for the school, municipality, and State, and approved by the voters of the town. The tax rate is then set by the State of Vermont for education and by the Selectboard for the municipal portion, and then combined to make your total tax bill.

I believe that the assessor's records, files, and accessibility to them in Barre Town is excellent. If anyone has any questions, the normal office hours are Monday-Friday, 8:00 a.m.-4:00 p.m.

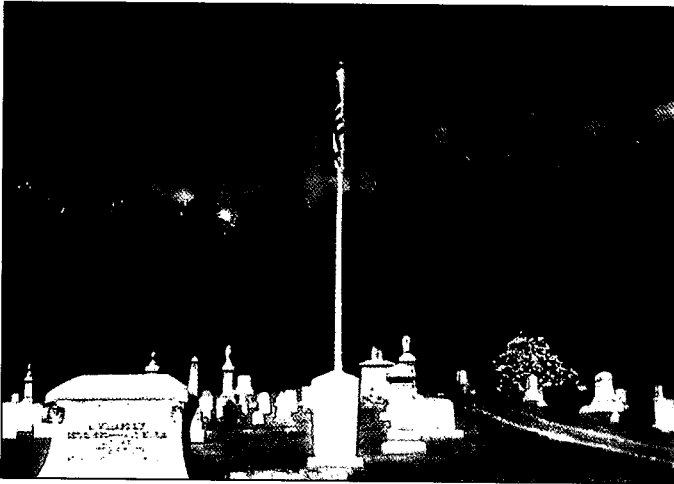
Please contact this office at 479-2595 if you have an outstanding permit which requires an inspection from the Assessor's Office. I ask that you contact this

office to set up an appointment or leave your phone number with my assistant. If you, as a homeowner, do improvements to your home which do not require a permit such as interior remodeling, a new roof, a finished basement, and other things which increase the value to your home, I ask you to contact the Assessor's Office. The changes you have made can be taken into consideration in your assessment out of fairness to all.

I wish to thank all townspeople for their cooperation in making the reappraisal and my past year as assessor for the Town of Barre a success.



CEMETERY DEPARTMENT



Thanks to the generosity of the American Legion, VFW Post #790, and Rock of Ages Corporation, a new flagpole and a veterans monument were installed at Maplewood Cemetery.

The Barre Town cemeteries are the Wilson, the Maplewood, and the West Hill cemeteries. They cover approximately 15 acres. They are open 7:00 a.m. to sunset daily from May 1 through October 31.

The Cemetery Commission is responsible for overseeing these cemeteries. They meet at the Municipal Building on the fourth Wednesday of each month to discuss the care of the cemeteries, to sign cemetery deeds, and to approve monument drafts. It is a cemetery regulation that all monument designs be submitted to the Commission for review and approval before a monument is set. Rules and regulations are in place to guide the Commission and Sexton in the management of the cemeteries. These rules and regulations, as well as other cemetery information, are available on the Town web site at www.barretown.org.

The employees responsible for the neat appearance of the cemeteries from July 2003 to June 2004 were Raymond Brown, Tim Brick, and Sexton Don Gainey. Their work included mowing grass, trimming shrubs, opening graves, setting markers and corner posts, and preparing monument foundations.

The Commission is currently in the process of developing a 5-year plan to improve and upgrade the infrastructure and to subdivide cemetery-owned land to meet future burial demands. This past year a section of road leading to the Wilson Cemetery Vault was re-paved.

Revenues received in the 2003-2004 fiscal year included \$15,585 from 30 funeral services at the Wilson and Maplewood cemeteries. Of these services, 7

were cremations. Seven markers and corner posts were set for \$350, and 17 foundations were prepared for \$4,914. There were 14 entombments in the Wilson Vault receiving revenue of \$2,100, and twelve lots were sold consisting of 27 graves for \$13,390.

To purchase a lot, interested parties should contact the Town Clerk or call the Wilson Cemetery office at 479-0722. When a lot is purchased, the fee charged includes the purchase of the lot, a deed fee, and a contribution to the perpetual care fund. The contribution to the perpetual care fund is 40% of the lot fee, and is used for the ongoing maintenance of the cemeteries.

We would like to thank the citizens of Barre Town for their continuing support and appreciation of the work that this department performs.

BARRE TOWN CEMETERY COMMISSION
Robert Pellon
Dwight Harrington
Alan Garceau
Daniel Kelty
Norman Coates

Cemetery Lot Prices
(includes lot, deed fee, perpetual care)

LOT SIZE	RESIDENT PRICE	NON-RESIDENT PRICE
1-grave	\$500	\$620
2-grave	\$990	\$1,240
3-grave	\$1,450	\$1,800
4-grave	\$1,900	\$2,400

EMERGENCY MANAGEMENT DEPARTMENT

By Jack Mitchell, Chairman

This year was a quiet year for disasters or emergencies.

We have continued to work with some day care centers and have put a map together of all the day care centers in town for our emergency departments. This will be on-going.

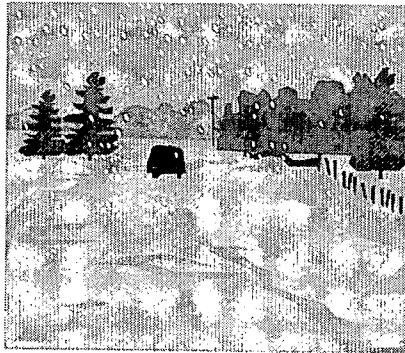
We are continuing to look for shelters in the area and continue to update the necessary paperwork.

We are still in the process of getting two new local government radio frequencies.

The Town's various emergency services are continuing to receive updated training and to purchase new and better equipment to handle most emergencies.

At this time, all our municipal buildings have back-up power except one.

I want to thank my Deputy Russ Slora, the department heads, and the volunteers for their hard work and continued cooperation.



EMERGENCY MEDICAL SERVICES

By David Jennings, Director

Call volume increased this year to 3,379 calls compared to 2,970 calls for service in 2002-2003. Barre Town EMS is continuing to grow in other areas of calls-for-service (cfs), especially in the area of long-distance transfers with 416 cfs. Local transfers increased to 1,348 from 1,012; emergency calls increased from 1,960 to 2,031. Mutual aid responses decreased slightly this year from 204 to 181 calls. This may be indicative of difficulties that smaller volunteer services continue to have in recruiting daytime coverage.

The critical care transport service continues to evolve into a much needed service to the Central Vermont area. The Mobile Intensive Care Unit (MICU) began service to the Central Vermont Medical Center in April 2003. The MICU run volume is down in its first full year of operation while the scheduling of service continues to be adjusted according to need. This comprehensive service utilizes advanced life support equipment and specially-trained personnel. The unit is staffed by a critical care nurse, critical care paramedic, and an EMT driver. The ambulance is staffed part-time 8 a.m. to 8 p.m., Monday through Friday.

Personnel:

The increase in transfer run volume prompted a revamping of the daytime operations two years ago. The third crew was established to handle the increased volume occurring during the weekdays. This crew handles most of the local transfers during the hours of 8 a.m. to 6 p.m., Monday through Friday, and has become invaluable in the delivery of care for the service. The addition of this crew also increased the availability of the two regular duty crews for emergency calls, while immediately providing a back-up crew for multiple calls or injuries. While local non-emergency run volume has increased, emergencies also increased; and the Auxiliary Crew has been able to provide the necessary back-up to the regular duty crews.

The collateral duties of the fulltime Public Education and Training staff have been expanded after receiving three community education grants from the State and Federal governments. The funds have allowed the department to purchase materials and pay personnel. The programs include:

- the "File Of Life" pertinent medical and emergency contact information;
- the "What To Do Until The Ambulance Arrives" program for 8-10 year olds;
- the "Healthy Home Initiative" awareness program for recognizing environmental and safety hazards for families with young children.

The Explorer Post program established two years ago has 10 teenagers working hard at training and riding along with the crews. The Post charter requires that they be completely self-sufficient; the town only supplies the meeting place and the medical training. They conducted a very successful fund raiser last year

to purchase equipment and uniforms for themselves. They also donated several pieces of equipment to the service. They meet regularly Thursday evenings from 6:00 to 8:00. Anyone 14 years or older and having completed the eighth grade is welcome to attend a meeting and see what EMS Exploring is all about.

Vermont EMS instituted an upgrade in the EMT-Intermediate training this year. The training will allow the Intermediate to use more advanced drug therapies and procedures for respiratory, cardiac and diabetic patients – making these personnel a more valuable asset to the EMS Department.

Equipment:

The EMS Department operated six ambulances this year. A-1 and A-4 were remounted in 2000 with Ford F-350 and E-350 chassis. A-3 was remounted in 1999 with a Ford F-350 chassis. The 1996 A-2 is being used as a maintenance back-up ambulance. The remounting of the three ambulances has considerably reduced repair down-time and increased reliability. A-5 was put into service in June 2001 at the East Barre station. The three frontline ambulances (A-1, A-4, A-5) average 25,000-30,000 miles annually. A-2 and A-3 were replaced as primary ambulances by A-1 and A-4 when they exceeded 100,000 miles. All five ambulances will be in excess of 100,000 miles in 2004. Ambulance 2 is due to be replaced in the fall of 2004 and will replace A-1 in the running order.

This year's increase in the frequency of multiple calls and long distance transfers has, at times, tested the limit of the department's resources. It is a regular, even daily, occurrence to have four ambulances in the field taking calls, doing local and long-distance transfers, and emergency calls. However, if an ambulance must go out of service for maintenance, rarely is a call turned over for mutual aid by another service. Call volume, hours of operation, and road conditions have increased the wear and tear on the existing units, thereby decreasing their service life.

The MICU has proven that the larger ambulance is better able to carry the amounts and types of advanced medical equipment required for critical care interfacility transports. Ambulance 1 was outfitted with the equipment and extra oxygen capacity to provide back-up to the MICU this year.

The EMS Department received two Homeland Security Grants this year. The first grant for \$19,500 allowed us to purchase a second Life Pac 12 defibrillator in anticipation of the introduction this year of Paramedics. The second grant was awarded for \$34,000 toward the department's purchase of a third Life Pac 12 for the second paramedic unit stationed in Berlin, as well as a Mass Casualty Incident (MCI) trailer capable of administering care to 75 patients (50 adult, 25 children). The MCI trailer will be of great benefit to the department as well as the Central Vermont area. EMS will concentrate on purchasing new communication equipment for the ambulances and various types of advanced life support equipment as other grant opportunities become available.

Activity:

The following charts summarize the recent and past history of run volume.

Table 1. HISTORICAL RUN VOLUME

FISCAL YEAR	TRANSFERS	EMERGENCIES
1991-92	340	596
1992-93	532	599
1993-94	463	677
1994-95	445	769
1995-96	477	823
1996-97	627	1,152
1997-98	894	1,303
1998-99	1,059	1,453
1999-00	1,381	1,806
2000-01	1,454	1,814
2001-02	1,401	1,787
2002-03	1,012	1,960
2003-04	1,348	2,031

Histogram 1. EMERGENCY vs TRANSFER CALLS

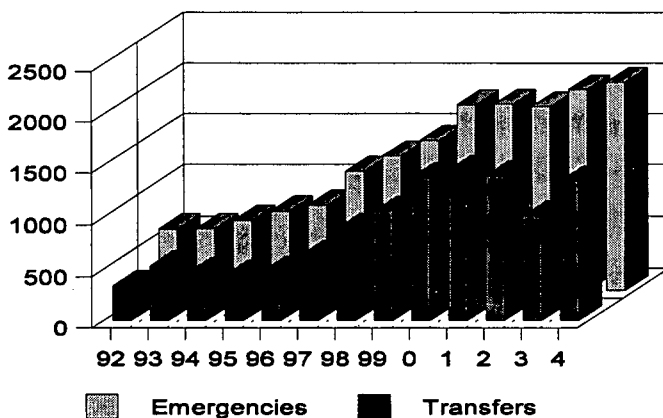


Table 2. EMERGENCY CALLS BY MEMBER TOWNS

TOWN	TOTAL
Barre Town	516
Berlin	381
Calais	69
East Montpelier	141
Orange	70
Plainfield	71
Topsham	60
Washington	52
<i>Non-member assists</i>	192

ENGINEERING DEPARTMENT

By Harry Hinrichsen, Town Engineer

Permits:

The Engineer's Office had an active year for the approval process involving various plans and permits. The following numbers show each type of permit issued from July 2003 to June 2004:

Driveway permits	74
Sewer hook-ups	43
Septic systems	12
Road opening permits	11
Water hook-ups	9

Development Projects:

Small subdivisions continue to be the leader in terms of the number of lots proposed for development as well as filling out the lots previously approved. These developments generally do not include water, sewer, or road infrastructure. The larger projects (over 3 lots) have recently included pavement acceptance for two new subdivisions.

In October 2003, the Selectboard gave conditional approval to two subdivisions prior to the acceptance deadline at the end of the month. Approval was given to Philbrook Heights, an 8-lot subdivision off the end of Philbrook Street developed by Wayne Lawrence and Mike Pitonyak of Capital Earth Moving. Pike paved this road extension late in October 2003. The other road granted acceptance was Kelley Road. It serves a 5-lot subdivision developed by Fecteau Homes and constructed by Estes Excavation. Kelley Road received the final course of pavement by Pike Industries in mid-October of 2003. Both of these subdivisions are served with municipal sewer and were taken over by the Town of Barre. All Philbrook Heights is served by wells, while the Kelley Road project is served off the new 8" water line between Lower Websterville and East Barre.

This summer construction started on a new 6-lot subdivision off Richardson Road by Al Monty. Municipal water and sewer will serve the new road from existing utilities on Spring Hollow Lane.

Street and Infrastructure Construction:

The Public Works and Engineering Department continued construction and renovations on several projects during the summer of 2003 through the spring of 2004.

- Retreatment paving took place on Sabetto Street, Violette Street, Daniels Drive, Brook Street, Casanova Street, Libercent Street, Milano Hill, Osborne Road, and Rudd Farm Road. Sewer manhole frames were adjusted and minor repairs completed in each area prior to paving.

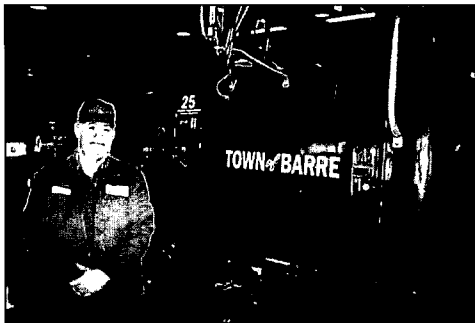
- Reconstruction and paving took place on Miller Road, Little John Road, Donahue Road, and Cassie Street between the Valley View Drive entrances.
- In the Upper Websterville village area, drainage work was done on Brook Street, Violette Street, Casanova Street and Little John Road. New pipe and an additional catch basin were installed on Little John from the Brook Street intersection to the brook. The banks and roadside near the Lawson and Couture properties were also widened to better accommodate drainage. Two new catch basins and underdrain were added on Violette Street. A short section of pavement on the upper section of Brook Street was removed across the culvert. Additional gravel was placed over fabric to stabilize the roadbed before repaving the entire length of Brook Street. Gregoire Street was profiled by milling the surface 2" and paving with 2" of new asphalt.
- The section of West Cobble Hill Road from Hill Street to the northerly entrance of Tamarack Lane was profiled by milling off 2" and then resurfaced with 3" of pavement.
- Miller Road and East Balsam Drive were both reclaimed and repaved with 3" of asphalt. The Town was awarded a Class 2 retreatment grant for Miller Road at the end of the season. With the award, the State paid \$134,179.68 towards the costs of reclaiming, paving, and shoulder work.
- Gravel was added before Pike placed 3" of asphalt paving on the section of Cassie Street between the two Valley View Drive entrances.
- Plainfield Brook Road received fabric and full depth reconstruction from Camire Road about 2200' north to the driveway at Audet's. Along the stream side of Plainfield Brook Road, the old posts and steel rail were reset by G.R. Construction to make adjustments to the new 4" of cold mix and chip seal road surface placed by Gorman Bros. Near the town line with Plainfield, an additional 600' of road was paved with the same cold mix process.
- In the village of Upper Graniteville, a storm drain project on Church Hill Road was completed in June. The project had a grant from the State of Vermont for \$7,907.09 to assist in the rehabilitation costs. The work on the culvert draining from the grout pile on the easterly side included re-establishing the upstream opening, installing overflow protection, and stabilizing a ditch using rock and recycled pavement. The project was originally estimated at \$24,900 but only cost \$9,883.86.
- Donahue Road was profiled by F.W. Whitcomb removing 3" of existing pavement between the intersection at Drury Hill Road and the curve near Magwire's property. The highway crew installed drainage improvements along the right ditch line east of Terry Court. Two catch basins and several hundred feet of drain pipe were placed in this area. The entire length of the road was then paved from the intersection of Waterman Street to Drury Hill Road.

Engineering Staff:

For the second year, the operation of the Engineering Department was greatly assisted by Engineering Technician William Crowther IV. Bill will be entering his fourth year at Vermont Technical College this fall. His help was invaluable in pavement inspection, house numbering (911), and tax map updates. He also assisted in laying out street and drainage construction, as well as working on the computer and calculating in the office.



Bill Manchester retired in July 2003 after 25+ years with the DPW, working primarily at the town gravel pit.



Nort Austin retired in December 2003 after 20 years as our main grader operator.

FIRE DEPARTMENT

By Larry Haynes, Fire Chief and Chris Violette, Deputy Chief



Last fiscal year was a year of change, but was a rather uneventful year in the Barre Town Fire Department. Members from both stations continued to do their job and do it well. It was our first year under the new command structure. The change was accepted well by the members of the department and has proven to work well. Membership continues to be down; however, we seem to have seen an increase in interest. Again, we can always use more members.

The call volume was slightly up from a year ago but continues to track on a pretty average pace over the past several years as the chart below shows. There were no major structure fires and no other incidents that tied up personnel and equipment for long periods of time. Motor vehicle accidents continue to be our number one category.

TYPE OF RESPONSE	# RESPONSES
Motor Vehicle Accidents	58
False Alarms / Investigations / Misc.	13
Brush, Grass, Outside Fires	9
Structure Fires (chimney, content fires)	6
Rescues / Ambulance Assists	9
Hazardous Materials Leaks, Spills	2
Motor Vehicle Fires	5
Carbon Monoxide Alarms	11
Other Responses Not Classified Above	34
Mutual Aid Provided	23
TOTAL:	170

BTFD has been fortunate to receive several Federal grants over the last few years, and this past fiscal year wasn't any different. In February 2004 the fire department received a Federal grant of \$94,300 through the Assistance To Firefighters grant program. With a 10% match funded in the '04-05 budget, we will be buying new and improved self-contained breath apparatus (SCBA). This

is important because the new SCBAs will be about half the weight of the old air packs. Anything that reduces the weight our firefighters have to deal with is a big improvement, especially something as bulky as SCBA. At least 10 new units will be purchased (maybe more). Rechargeable flashlights were also part of this award and have already been purchased and in use. Each firefighter will be given primary eye protection in the form of firefighting goggles to be used in conjunction with our face shields. The other big item will be the purchase of additional SCBA air masks that, along with the new air packs, will enable us to provide individual air masks to all of our firefighters. This will make fitting the mask to individuals much easier. Other money is available in this grant for projects already done under other grants, so we will be asking for an amendment to utilize the money for more personal protective upgrading.

In August 2003, the Vermont Office of Homeland Security awarded the fire department \$54,460 for several items. This Federal money is provided to the states and distributed through the states. With this grant we were able to bring our existing SCBAs up to OSHA and NFPA standards by making several changes. Additionally, we were able to purchase new hydraulic rescue tools. Commonly referred to as the Jaws Of Life, these tools would also be used in the event of a building collapse and other such emergencies. Another multi-gas meter was purchased as well, so both stations now have a meter capable of detecting several types of hazardous gases. These meters are most commonly used at carbon monoxide calls.

In May 2004, the BTFD was awarded another grant through our State Homeland Security Office. This time, \$30,033 will be used to replace the main fire channel radio used by us and Barre City. Dispatching is done with this radio and will replace an older version. We will also replace a very old radio the Town currently uses as its municipal radio and purchase additional portable radios and a laptop computer.

Turning back to personnel, we are pleased to say that six more of our firefighters attained Level 1 status in the past fiscal year. This brings us to a total of 18 who are currently certified at the Firefighter 1 Level. Anybody at that level is required to do certain training every year to maintain their certification. Congratulations to the new members!

This past year all members received respiratory physicals. These physicals were paid for by an earlier grant award and proved to be beneficial. Fit testing is still to be done but is the next step to ensure our firefighters' respiratory systems are properly protected.

The members also continue to train on a regular basis. It is not uncommon to see us out-and-about on any given Monday night. For the most part, while we are paid for fire calls, this training is done for little compensation. It is a true testament to the dedication of your fire department members for all the extras they do.

Annual fundraising efforts were successful again. East Barre personnel sold Christmas trees in December and held their traditional chicken barbeque in

June. South Barre members hosted the annual rabies clinic in South Barre as well as several other hands-on fundraising efforts. Several of the department's fundraising efforts also provide training opportunities as well.

Fire department personnel participated and demonstrated the Jaws Of Life equipment at the annual Project Graduation fundraiser in South Barre again this year. Members also took part in other community events spreading fire safety information and demonstrating our equipment.

The South Barre station interior upgrades were completed in September of 2003. New training and dispatch rooms were added. Additionally, the bathroom was upgraded to be handicap accessible, and more storage was added. In East Barre, one of the old tankers was replaced when the Town Highway Department retired one of its dump trucks and converted it to a tanker. This truck is known as Tanker 5 and supplements the two new tankers in South Barre. Rescue 3 (the rescue truck on a one-ton chassis which was formerly located in the East Barre station) was moved to South Barre to provide additional coverage across the town.

In closing, as we always do it is important to recognize a couple groups of people. The employers of our firefighters play an important part in providing the protection we give; their commitment is so important and appreciated. Of course, our families allow our members the time to do what they do. This commitment is realized even more when we get called out during particularly bad storms. While our families could use us at home to look after them, we are going out to look after others. Sometimes this is hard for a youngster to understand; eventually they do and sooner or later garner an understanding and respect for the service we provide. I don't think any of our children are not proud to say their mommy or daddy is a firefighter.

And to all of the members of the department – another fine year, well done, thank you, and keep up the good work!



2002 International Rescue Truck

MANAGEMENT INTERNSHIP PROGRAM

By Aaron J. Chrostowsky, 2003-2004 Intern



This has been a busy year for the Barre Town Management Internship Program. From the first day of work until the last day of work, I have been involved in all aspects of local government. The Internship Program strives to develop recently graduated Public Policy and Administration students into local government managers.

This hands-on experience provides the intern with the tools to be better prepared as local government manager for small Vermont communities.

During the beginning of my internship, I was thrust into the data collection stage of the reappraisal where I spent my first month on the job taking photographs of properties all over the West Hill neighborhood. This experience proved fruitful because later on in the internship I was able to work closely with the Town Manager and the Town's contracted reappraisal firm and consultant to develop a presentation of the reappraisal process. This presentation helped explain in layman's terms what Barre Town is doing with regard to the reappraisal and how it effects you, the taxpayer. Throughout the reappraisal process, the Town's consultant met monthly with the Town Manager and myself to report on the reappraisal progress. For the meetings, I prepared a monthly expense report showing the amount spent during the previous month to monitor the reappraisal budget.

By the time October rolled around, I began to work on the Town's 5-year plans. These are updated yearly at around this time before the budget season and are an important step in the budget process. The Town Manager, Town Engineer, Public Works Superintendent, Assistant Public Works Superintendent, and myself meet weekly to discuss road and construction needs for the upcoming year. We factored in citizen requests, the condition of the roads, the nature of the road (main artery, cul-de-sac, etc.), and then priced out the highest priority roads for repair for the upcoming fiscal year. This maintenance program allows the Town to react not in a crisis mode but rather in a fiscally responsible manner by planning ahead of time. Other projects I worked on for the Department of Public Works were organizing training records for public works employees participating in the Vermont Local Roads program, developing a spreadsheet to monitor the salt inventory to prevent the Town from buying too much salt, and researching the stormwater control guidelines for the salt, sand sheds, and DPW yard.

At around the same time the capital planning budget process was winding down, the Adams Granite building project started to move ahead quickly. In November, the Town and our consultant architect worked on drafting the building plans, bidding documents, and completing permit applications. The Selectboard awarded the construction contract for \$349,830 to Lajeunesse Construction of East Barre. Throughout the construction process, the Town's principals met with

Lajeunesse weekly to discuss the progress of the project. During this time, logistics and costing were worked out in order for the project to run on time and on budget. After the dust settled, I was able to help organize a post-construction open house at our new vehicle maintenance facility in the industrial park.

I delved into my first major project after Thanksgiving. As Management Intern, I was asked to research and procure a new phone system. I first researched and evaluated our telephone system needs during the next decade. I found that Barre Town would most likely continue to grow. We needed a new telephone system capable of growing and providing a variety of services to outlying areas. In order for the Town to link several phone systems together, the Town chose a virtual IP method. This method creates a virtual private network (VPN) using a data circuit at each site, allowing the two telephone systems to communicate. This will allow savings on some operating expenses and several capital expenses by using one voice mail system for the entire town. The project was sent out to bid in December. We received 13 proposals of varying prices and types of systems which allowed us to chose the vendor that best suited our needs, not primarily based on price. The Selectboard choose Key Communications' Iwatsu telephone and voice mail system proposal. Their Municipal Building project proposal came in way under budget with a total price tag of \$20,049.74. It was later decided to install new telephones in the new DPW vehicle maintenance facility. The Town continued with Key as our phone technical advisors, connecting the new DPW facility's phones with the Municipal Building using the VOIP technology previously mentioned. This technology will eventually allow the two facilities to connect data networks. After both projects were completed, the Town saved nearly \$12,000. This project consumed much of my time throughout the months of December through May. Also along the lines of telephones, I renewed the FCC radio licenses for the Town and executed an assignment of authorization with an old East Barre Fire District license.

December is a busy time of year for the Management Intern's office, and this year was no exception. The budget process started to swing into high gear. I was able to gain hands-on experience with budget formulation by assisting the Town Manager with various costing proposals. I researched the unit price costs for fuel over the last several years so that we could get a better estimate for the budget. I calculated all the personnel cost-of-living adjustments for all the Town employees and their longevity bonuses. Later in the budget process, I was able to research the costs associated with bus maintenance to help us determine if we are keeping buses too long.

Once the State Legislature opened their legislative session in January, things got really busy. The Selectboard and Town staff monitored legislation that had potential in affecting municipalities. During this process, the Management Intern spent considerable time researching information about specific pieces of legislation. If the Selectboard felt compelled to make a statement on behalf of Barre Town residents, I often wrote a letter to our legislative delegation informing them of our opinion. One letter I wrote compelled the House to adopt a Joint

Resolution asking Congress to retain the small states guaranteed minimum homeland security grants in President Bush's FY '05 budget. I was fortunate enough to testify before the Transportation Committee at a public hearing on municipal truck permitting. Throughout the session, the Selectboard met with our legislative delegation to discuss various legislative issues that were important to Barre Town.

As soon as mud season hit, I was immersed up to my head in labor contract negotiations. This year, two different bargaining units had labor contracts up for renewal – Public Works and EMS. For the PW negotiations, I benchmarked (surveyed) other similar communities and businesses that have similar workforces to find out how Barre Town compared. We found that we are very competitive with our wages and benefits. As the different unions traded proposals, I assisted the Town negotiating team with costing out various proposals.

Throughout my time here in Barre Town, I was involved in several different hiring processes. My first hiring process was for two Public Works employees where I was able to interview several candidates and conduct a few reference checks. Later on in my term we needed to fill a vacancy in the Police Department. I was able to work with the Manager and Police Chief to narrow down the 51 applications to 8 candidates for interviewing. We interviewed and then conducted several extensive background and reference checks. I created a Human Resource & Employment web page on the Town's web site for people to reference if seeking employment. Go to the following web address: www.barretown.org/Pages/gen/employment.html for future job postings.

In January, I sent out a job announcement to many of the major graduate programs in Public Administration and Policy in New England to find my eventual replacement. This was the first year we solicited graduate schools throughout New England. Also, this was the first year we had a pool of highly qualified candidates from which to make a selection. This shows that this program is growing and being recognized as a program of excellence. I was fortunate to meet and give a tour of Town facilities and the Barre community to candidates interviewed.

Also, I initiated the hiring process, interviewed, conducted reference checks, and selected a replacement for a cleaning person. Other personnel matters I worked on included the collection of other municipalities' personnel policies and the VLCT's municipal employment law handbook for the review of our personnel policy. I also started a performance appraisal policy for department heads. I researched the Town's rights and responsibilities regarding the matter of employees ordered to active military duty.

One of my final actions as Management Intern was the development of the employee heating oil piggyback purchase program, where Town employees and the Town can gain lower rates for heating oil by a joint bid.

Other responsibilities I had as a Management Intern for Barre Town were to attend and participate in a variety of different board and commission meetings. I attended the Fire Department officers' monthly meetings as requested by the Town Manager. At these meetings, I was responsible for taking minutes and

helping the fire officers set the agenda. I also provided general administrative support for the Fire Chief and helped monitor the budget.

Another regularly scheduled meeting I attended was the Zoning Ordinance Re-Write Committee. As Intern, I assisted the Manager and the Zoning Administrator by researching and writing many of the new definitions to meet the needs of Barre Town.

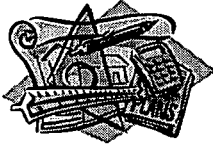
Besides these two meetings I regularly attended, I participated in a few Recreation Board meetings where the urgency of a new recreation facility restroom building was relayed to the Manager. I was then directed to find grant monies for a new bathroom building we appropriated in the budget. I prepared a Recreation & Education Facilities grant from the VT Department of Buildings & General Services.

Finally, I was involved in aspects of local government. I attended Selectboard meetings, regularly assisted the Manager with the preparation of an agenda packet and materials that get mailed out every Friday, and provided general research and administrative support to the Manager's office when needed. I wrote many newsletter articles and helped with several web site improvements including the Management Intern and DPW web sites. I also prepared a new brochure for the Holden Road Lawn Waste Site.

In the end, I feel I have truly gained and developed my administrative skills to be a future local government administrator. My only hope is that others took away from the program as much as I did this year. As one chapter closes, another opens for Barre Town. I hope that the next year is as good to you as it was to me this year. Thank you for this rewarding experience.

PLANNING, ZONING, & COMMUNITY DEVELOPMENT DEPARTMENT

By Christopher Violette, Planning & Zoning Administrator



The following is a report on activities relating to Planning, Zoning, and Community Development in the Town of Barre for fiscal year 2003-2004. This fiscal year was another busy one. Barre Town continues to be a growing community. With housing starts slightly below the four-year average, we are still seeing a steady but manageable housing growth.

Oftentimes, people have a negative view of the planning and zoning process. I would like to take this opportunity to mention that actually most of what we do is help. This office takes considerable time to help people who have questions (sometimes many of them), and oftentimes those people are trying to get through the permit process. In many instances, people are just looking at different options. Many of our inquiries involve new home construction or people subdividing their land. In any case, the vast majority of the people we deal with are looking for our help. We are always eager to help through what sometimes seems like a daunting task, and we are always open for questions. No staffing changes occurred during this fiscal year. The Planning & Zoning Department remains at two fulltime people and one part-time.

Information technology continues to move forward in all facets of our lives. Planning and zoning has seen several changes over the last few years. This fiscal year was no exception. In March 2003, we began using a computerized permitting process purchased from our current computer vendor Business Management Systems (BMSI). The Municipal Management Geographical System (MGMS) allows us to process all of our permits into a data base for much easier processing and tracking. Previously, everything was hand done including using index cards for tracking. Now all permits are assigned to the parcels they correspond with. This makes tracking activity on a specific parcel much easier.

Earlier this fiscal year, Information & Visualization Services (IVS) of Burlington completed the previous year's updates to the digitized tax maps for use in our GIS program. This occurs every year around August or September. Access to GIS and the digitized information like tax maps is available on the internet by going to www.barretown.org, clicking on Departments, and then Planning & Zoning Department. Just a word of caution, the grand list information such as owner's names is not always right up-to-date.

The office is open from 8:00 a.m. to 4:30 p.m., Monday through Friday.

Permits

The total number of zoning permits issued in this fiscal year was down slightly over the last few years. The chart below details the different zoning

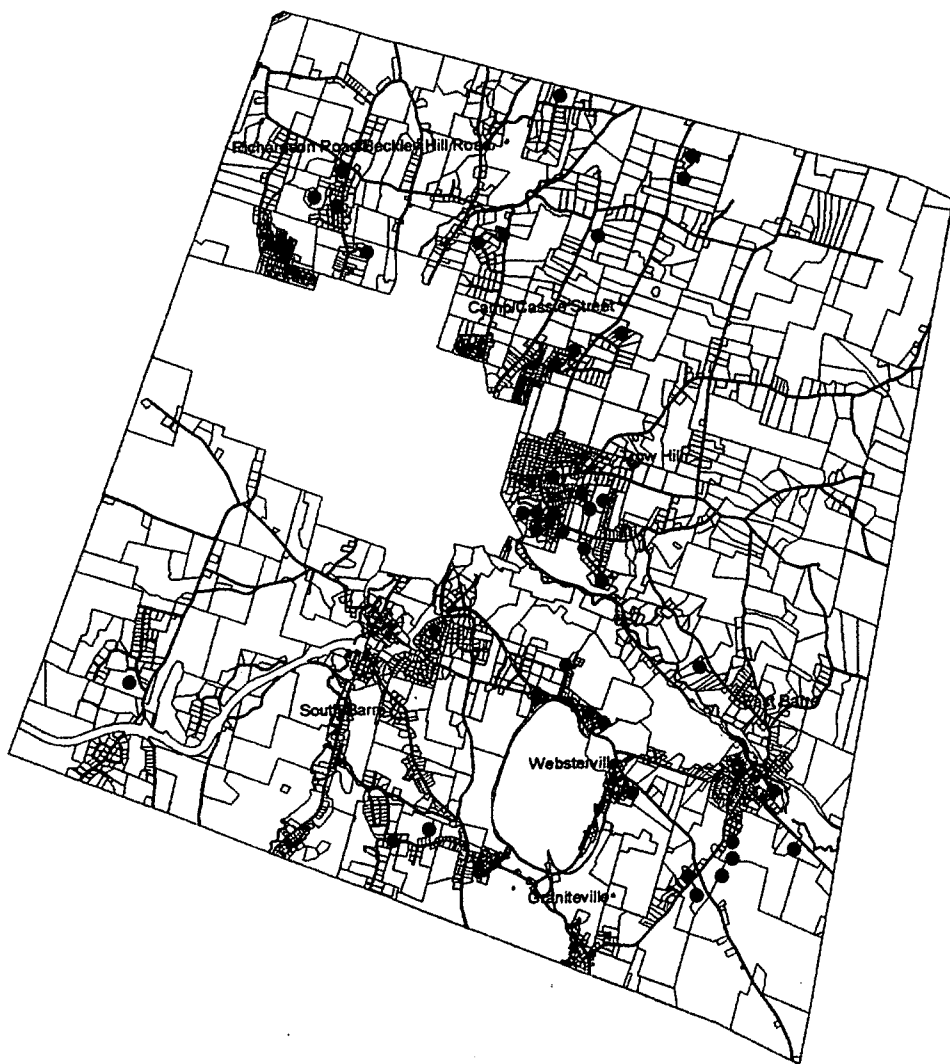
permits issued by this office and how the number compares to previous years.

With the new permit computer package, we were forced to change the name of one of our most common documents. Formally known as the Certificate Of Occupancy, we now are calling them the Certificate Of Compliances. The new name actually more accurately reflects what they are for. We issue these certificates when requested by a homeowner, an attorney, or a real estate agent. Usually when somebody is looking for this type of document, it is because they are performing some type of financial transaction on their home.

As the chart will show, there were actually less building permits issued this fiscal year than the last two years. However, it is close to the two years previous to those. Housing permits were down slightly, but they continue to be a dominating feature of the overall permit picture. Storage sheds saw a significant increase over the past three years.

PERMIT	03-04	03-02	01-02	00-01
Building permits	214	232	235	193
Certificates of compliances	139	197	162	162
Change of use permits	7	5	10	9
Sign permits	6	9	13	12
Home occupation permits	5	7	3	6
Dwellings (includes all homes)	40	45	59	38
Additions	21	24	30	22
Commercial use	7	7	2	4
Decks	29	38	23	24
Garages	20	22	22	9
Above-ground swimming pools	9	6	9	5
In-ground swimming pools	2	3	1	2
Storage sheds	41	23	28	22
Stables/barns	4	0	1	3
Correct the record permits	12	25	20	18
Miscellaneous	29			

The GIS map displayed below shows where the houses in this fiscal year were permitted. Houses in these locations may or may not have begun construction and may or may not have been completed.



The Wildersburg housing complex is where you will see the greatest concentration of red dots. This attractive development has seen a considerable amount of activity over the last several years. In fact, after many years this development is almost completely built out. Other than that, you can see houses are being built all over town.

Planning:

The Planning Commission had an unfortunate loss this fiscal year when long time member Ernie Buntin passed away while on vacation in Mexico. Ernie had been involved in so many important decisions over his 20 plus years as a Planning Commission member that he played a significant role in the development of Barre Town. Ernie also left an indelible mark on the community as he had a hand in educating many of our residents as a school teacher for over 30 years. Ernie will be sorely missed on the Planning Commission. I'd like to take this time to thank his family for allowing us to have him and his time over those many years.

The Planning Commission met a total of 12 times in fiscal year 2003-2004. A variety of issues were heard in the 36 requests that were presented to the Planning Commission. Subdivisions dominated the Planning Commission's actions. A total of 17 subdivision requests were reviewed with all but one being approved. The total number of new lots created was 31. However, that number is somewhat skewed because while 31 lots were approved, 8 of those are from a subdivision called Rocky Ridge in East Barre. The Rocky Ridge subdivision was approved last year as a 24-lot subdivision. The developer of that subdivision came back this fiscal year to re-subdivide the same parcel lowering the number of lots by 16. So, while 8 lots are part of this year's total lots created, we actually lost 16 of the 55 from the year before. As of this writing in August of 2004, the most recent approval of the Rocky Ridge subdivision is actually under appeal in Environmental Court.

The chart shown illustrates the activities the Planning Commission undertook in this fiscal year. The most significant change in numbers from this fiscal year to previous fiscal years is the number of lots that were merged. The Planning Commission saw a significant increase in merger requests. The merger request increase was directly caused by the Town's reappraisal that took place over the last couple of years. When property owners had land adjacent to their homesteads and it was developable land, the assessment on that vacant land rose significantly. In order for property owners who owned vacant land adjacent to their homesteads and it was developable land, the assessment on that vacant land rose significantly. In order for property owners who owned vacant land adjacent to their homestead lots to bring the overall assessment down, many property owners elected to merge the vacant lands with their homestead lots.

In order to maintain a record of how lots were reconfigured as a result of mergers, each merger was approved by the Planning Commission. If a lot was merged that had been created as a result of a subdivision, the merger was handled as if it was a revised subdivision. Many lots were created prior to the Town having subdivision regulations. If this was the case, the Planning Commission still took action, but the only recording that is required is a corrective deed. The next fiscal year will continue to see the merger trend.

Unlike last year, few of the approved subdivisions required extension of municipal services. No zone changes were approved this fiscal year.

The Planning Commission also started the process of updating the Town's

municipal plan. The current plan will expire in September of 2004. We are required, in order to qualify for certain State grants, to have a newly adopted plan every five years.

Mary Day, a resident of Pine Ridge Road, was appointed to the Planning Commission by the Selectboard to fill the seat left by Ernie Buntin. We look forward to many years of service from Mary. Welcome aboard! Ernest "Skip" Bancroft and Cedric Sanborn were reappointed by the Selectboard this year as well. Bill Crowther, the board clerk for both the Planning Commission and the Zoning Board of Adjustment, stepped down from those duties. Thanks, Bill, for your several years of service.

Action	03-04	02-03	01-02	00-01
Subdivision request	17	13	28	16
Revised subdivision request	8	3	0	3
Lot line adjustment	2	0	5	1
Re-approvals	2	8	4	6
Site plan presentations (deferral lifting)	4	2	0	1
Subdivisions reversed	0	0	0	1
Zone change requests	0	1	5	3
Allowed use determination	1	0	2	3
Town plan amendments	0	0	1	0
Denied	1	0	1	0
Lots merged	14	5		
New lots created	31	55	45	17

Planning Commission Members

<u>Member</u>	<u>Years of Service</u>
Charles Thygesen, Sr., Co Vice-Chair	19
Cedric Sanborn, Co Vice-Chair	18
Harry "Marty" Miller	13
Mark Nicholson, Chair	10
Ernest "Skip" Bancroft, Jr.	6
Therese Ackerman	6
Mary Day	1

Zoning

The Zoning Board of Adjustment (ZBA) had another relatively calm year. Meeting only 7 times, they heard 13 total requests. Of the 13 requests, 9 of them were for either a variance or conditional use permit (3 variances and 6 CUPs). In addition to the variances and conditional use permits that the ZBA issues, they also hear appeals of decisions made by the Zoning Administrator. This fiscal year the ZBA heard 3 appeals; none of the appeals were upheld.

While conditional use permits dominate the board's time, most are for multi-family dwellings. No exterior changes are taking place as a result of these requests and only minor additions are being done. None of the CUPs issued were for new apartment house-type projects. Variance requests have been on the decline for the past few years.

One other request heard was something that the board rarely has presented to them. Ted Clark, of Clark's Collision Center, Inc. in South Barre, asked to expand his pre-existing non-conforming use to build a new building to house his business. The ZBA approved Mr. Clark's request.

Fiscal year 2003-2004 saw two board members step down. Both provided many years of dedicated service and should be commended for their efforts. Marcie Greenwood left in August of 2003, and Norm Akley (who was in his 15th year on the board) stepped down in April 2004.

While things were changing with the board members, they were also staying the same. To replace Mr. Akley, the Selectboard re-appointed former member Dick Jensen to the board. Dick had left for a tenure with the Selectboard.

Zoning Board of Adjustment Members

<u>Member</u>	<u>Years of Service</u>
Paul Malone, Chair	20
Paul Badger, Vice Chair	13
Richard Jensen	12
Mark Reeves	4

Zoning Re-Write

The process of re-writing the town's zoning ordinance (which has been in existence since 1966 and only slightly altered since that time) continues to move along albeit at a slow pace. The citizen committee formed to begin the process is still working on it and will, hopefully, be done with their part late in 2004 or early 2005. The committee met 18 times in the last year. Highlights of the past year's work include: Completed draft zones, completed a draft zoning map, completed draft uses, completed draft definitions for each use, proposed uses for each new zone, proposed dimensional minimums for lots in each zone. In addition, an outline for the body of the new ordinance has been completed.

With an ordinance that is almost 40 years old, you can imagine there is much work to be done! Planning Commission public hearings will take place sometime in 2005.

Legislative action this past year has put a new twist to the re-write. Chapter 117 of Vermont Statutes Annotated Title 24 was substantially amended. Chapter 117 is the enabling law that allows towns to have zoning. The fact we are going through this re-write process now is good in some ways. The enactment of the new law will enable us to write our ordinance in conformance with the changes made to Chapter 117. On the other hand, it has complicated the matter to some degree as there is still a lot of familiarization that needs to be done with the new law.

The Zoning Re-Write Committee consists of Therese Ackerman, Chair, Charles Woodhams, Vice-Chair, Mark Nicholson, Ruth Finn, Margaret Hutchins, and Mark Scott. Ann Murphy was originally on this committee, making it a committee of seven. Ann stepped down from the committee, but her input during that time was very valuable.

Community Development

The Town of Barre applied for and was awarded an implementation block grant through the Vermont Community Development Program run by the Agency of Commerce & Community Development. The award amount of \$174,500 was applied for on behalf of Vermont Butter & Cheese (VB&C), a business located in the Wilson Industrial Park. That money will be sub-granted or actually loaned to VB&C. With the help of the money received from this award, VB&C will be entering into the aged cheese market. However, in order to do this they need to be able to separate the aged cheese from the fresh cheese. To accomplish this, an addition to the existing building will be constructed and furnished with all the equipment they need to begin this new process. The expansion of VB&C's business is expected to create 10 new jobs. VB&C will begin paying back the loaned money in three years with a term of 15 years. That money will then become available for other community development programs.

In the fall of 2003, the Town of Barre and Central Vermont Community Land Trust (CVCLT) entered into an agreement whereby CVCLT will handle loaning Town of Barre housing rehabilitation money. With the cost of what a home repair can be, there isn't a lot of money available. Approximately \$40,000 is ready to be loaned to Town residents who qualify. CVCLT will take all applications for loans, process them, make decisions on them, and provide the money and follow-up. This is a good cooperative effort as it helps CVCLT meet some of the demands they find themselves faced with, and it will help the Town distribute this money without the extra strain on staff to manage it. Ken Yearman, of the Citizen Housing Advisory Committee, was appointed by the Selectboard to sit on CVCLT's loan committee. CVCLT amended their policies to allow this to happen. While this is a good arrangement, to date no application from Town residents have been received. Consequently, no money has been loaned. We encourage people who have a need for important home repairs to contact CVCLT in Barre and discuss whether they qualify.

PERMITS

Zoning:

- Residential -
 - New structure building permit \$50
 - Zoning review permit \$30
- Commercial/Industrial -
 - Primary structure building permit \$60
 - Zoning review permit \$40
- Accessory Building Permit \$30
- Sign/Home Occupation Permit \$20
- Application to Board of Adjustment - Residential \$40
- Application to Board of Adjustment - Commercial/Industrial \$75
 - + \$25/each additional warned hearing beyond one

Planning:

- Preliminary Subdivision Review - up to 4 lots \$25
 - 5+ lots \$50
- Final Subdivision Review - up to 4 lots \$50 + \$20/lot
 - 5+ lots \$100 + \$20/lot
- Revised Final Plan \$50 + \$2/lot revised
- Cost of Notifying Abutters \$4/abutter
- Planned Residential Development Review \$25/unit
- Elderly Housing Complex Review \$25/unit
- Ordinance Revision \$50
- Plat filing fee \$8

Excavations & Utilities:

- Road Crossing Permit \$75
 - Paved road - area charge \$7/s.f. - \$500 min. full, \$250 min. half
 - Gravel road - area charge \$3/s.f. - \$200 full, \$100 half
- Roadway Work Deposit -
 - Paved road \$7/s.f. (min. \$75)
 - Gravel road and R.O.W. \$3/s.f. (min. \$50)
- Curb Cut Permit -
 - Repair or replace existing driveway \$25
 - Install new driveway \$50
 - Planning Commission review for 2nd driveway \$75
- Septic System Permit -
 - Repair of existing septic system \$50
 - Replace existing system - existing secondary site \$75
 - Expansion - new site design \$100
 - New system design review \$200
- Sewer System Connection Permit \$1500
- Water System Connection Permit \$500

All permits subject to \$7 filing fee to Town Clerk's Office.

For questions concerning any of the above permits,
call the Planning & Zoning Office at 479-2595.

POLICE DEPARTMENT

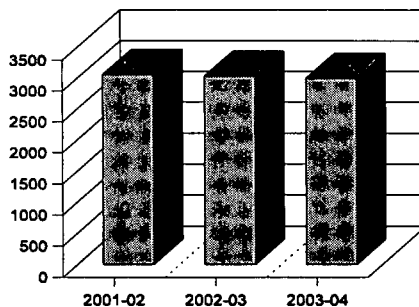
By Michael W. Stevens, Chief of Police



Sgt. William Dodge and Tinzer at Basic Canine Patrol School graduation at the Vermont Police Academy.

The Barre Town Police Department continues to serve the citizens of Barre Town with well trained police officers. Our calls for service have remained very close to last year's figures. The BTPD responded to 3,002 calls for service this 2003-2004 year. As illustrated in the following graph, our calls for service have remained consistent for the last three years.

Chart 1. CALLS FOR SERVICE



Our department had several difficult cases last year. I was proud of the way each member of our department responded. These cases were brought to the State's Attorney and are going through the criminal justice process. As expected, my department rose to the call of duty.

The department added a K9 Unit, staffed by Sgt. William Dodge and his partner Tinzer. Both Sgt. Dodge and Tinzer have brought another level of crime fighting and community involvement to Barre Town. To date, Tinzer has been credited with finding missing persons and arresting residential burglars and a suspect who assaulted a Barre Town police officer. Tinzer has been a fine addition to our department. We wish him a long, healthy, and successful career.

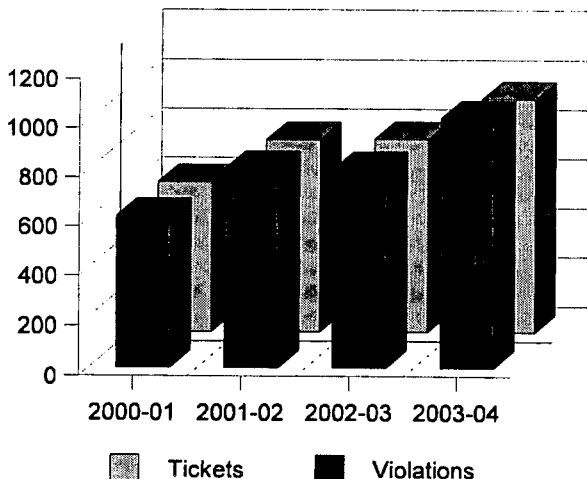
Officer Jammie Parry was hired as a fulltime patrol officer. We would like to take this opportunity to welcome him aboard and wish him well in his new career. Officer Parry will be attending the Vermont Police Academy in August 2004.

The department continues with the maintenance of our web page. We try to keep the information updated when possible. This site offers information regarding parking, animal nuisances, and other useful data.

BTPD continues to fight the ever-present problems of drugs, theft, and motor vehicle complaints. We see the effects that these crimes have upon families and friends, and we have taken decisive steps to combat these problems by working with the State and local agency task forces. We have and are conducting regular and special patrols in these areas. We are involved with the underage drinking task force (START) and the DWI enforcement program.

Throughout the year we have continued to aggressively attack the speeding problems along our roads. We continue to make this a priority. The department has continued to work very hard to make the roads, streets, and highways of Barre Town safe. The Police Department issued 949 traffic tickets for a total of 1,012 violations this fiscal year. This is an increase of 166 tickets; our total violations increased by 192.

Chart 2. TRAFFIC TICKETS AND VIOLATIONS



BTPD applied for and received a grant from Homeland Security. We were able to purchase two multi-channel radios for our cruisers and keyless entry locks for the Police and Fire Department doors.

The Barre Town Police Department contracts with the City of Barre for its dispatching 24 hours a day. Even with the dispatching being done off-site, I maintain a very strong presence on how our services are being supplied to all of you.

BTPD has a secretary and a back-up dispatcher on duty at our office located at 149 Websterville Road in Websterville. Our hours are Monday through Friday, 8:00 a.m. until 4:00 p.m.

I would like to take a moment to let you know that the Barre Town Police Department believes in providing police services that not only meet your needs but also are provided in a fair and respectful manner. Our goal is to provide professional service that exceeds your expectations. Your opinion is important to us; it gives us the tools we need to continue to build a responsive and professional team that can work as partners in the community. I will personally review your comments, follow up on them, and direct our staff to respond to your needs. Your honest feelings about our service are important. We will work hard to correct shortcomings and also give credit to those employees who are doing an outstanding job.

I maintain an open door policy and encourage any calls or comments. My phone number is 476-0509.

I urge the community to become involved. Without the assistance of the citizens of Barre Town, our job is very difficult. If you observe or suspect criminal activity, notify the department immediately. If you wish to remain anonymous, please call the Central Vermont Crime Stoppers at 476-9999.

I would also like to thank all the spouses and significant others of all the members of the Barre Town Police Department. Without their support, our job would be very difficult.

The following is a breakdown of each call for service:

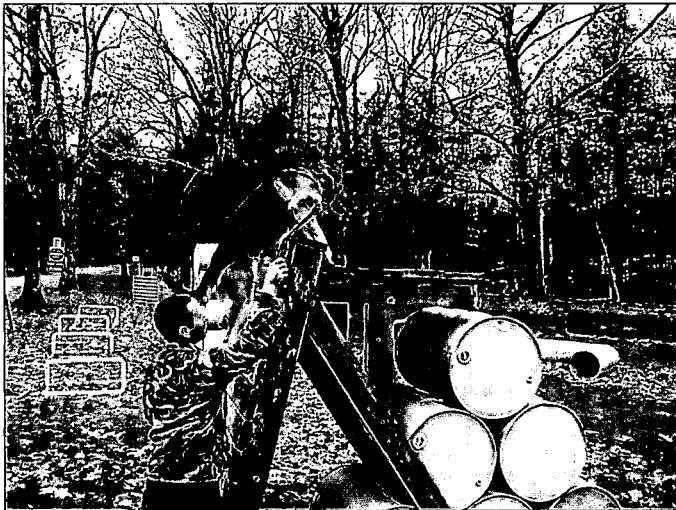
Consent Search	3
Natural Death	5
Sex Offense, Forcible Rape	1
Attempted Sex Offense	1
Sex Offense, Other Forcible	1
Aggravated Assault w/Other Weapon	1
Assault Simple, Not Aggravated	24
Aggravated Assault Police w/Other Weapon	1
Assault Intimidation	1
Stalking	1
Burglary Force Residence	4
Burglary Force Non-Residence	5
Burglary No Force Residence	8

Burglary No Force Non-Residence	2
Burglary Attempt Non-Residence	3
Larceny From Motor Vehicle	19
Larceny Auto Parts/Accessories	6
Larceny From Building	28
Larceny All Other	39
Larceny Attempt From Building	1
Larceny Attempt All Other	1
Theft Automobile	2
Arson Single Residence, Inhabited	1
Forgery, Check	3
Counterfeit Coins, Bonds, etc.	1
Fraud, Insufficient Funds Check	17
Fraud, Checks Closed Accounts	16
Fraud, Checks Other	2
Fraud, Impersonation	3
Fraud, False Pretenses / Swindle	12
Fraud, Other	1
Fraud, Wire	2
Stolen Property Possession	1
Vandalism of Motor Vehicles	25
Vandalism, Commercial Building	10
Vandalism, Schools, Public Property	3
Vandalism of Residence	31
Vandalism - Misc.	55
Lewd, Immoral Practices	2
Pornography/Obscene Material	2
Controlled Substance/Sale/Manu/Marijuana	2
Controlled Substance/Sale/Manu/Other	1
Controlled Substance/Possess Marijuana	11
Controlled Substance/Possess Other	3
Mistreatment of a Child	1
Contributing to Minors	1
Runaway Juvenile	13
Domestic Abuse Order Violation	10
DUI of Liquor	37
Illegal Possession by a Minor	13
Liquor Law Violation Local Ordinance	2
Disturbing the Peace	7
Quarrels	12
Family Disturbance	69
Disorderly Conduct Other	16
Blackmail	1
Condition of Release Violation	13

Impeding Police Officer	1
Discharging Firearms	2
Annoying, Harassing, Suspicious Phone Calls	18
Obscene Phone Calls	3
Threatening Phone Calls	2
False Information To Police	4
Probation-Parole Violation	10
Trespassing Violation	34
Fireworks	4
Obstructing Justice	1
Cruelty To Animals	3
Arrest on Warrant	7
Accident - Fatal (Traffic)	2
Accident - Injury - DMV Report	35
Accident - Damage - DMV Report	117
Snowmobile Accident	1
Motor Vehicle, Disturbances	101
Careless Negligent Motor Vehicle	10
Attempting To Elude Police	5
DLS Criminal	7
LSA Motor Vehicle	14
Littering	13
Fire Alarms	1
Canine Use (Police Dogs)	54
Car-Male Deer 10-50 Adult	1
Car-Female Deer 10-50 Adult	2
Car-Unknown Deer 10-50	1
Abandoned Vehicle	26
Alarm	42
Ambulance or Medical Assist	21
Animal Problem	170
Agency Assist	262
Registration Required	8
Operation Along Public Highway	1
Attempt to Locate	3
Attempted Suicide	2
ATV Incident	1
Background Investigation	3
Basic Rule	1
Burglary Alarm	20
Citizen Dispute	92
Citizen Assist	179
Communications Offense	8
Dead Body	3

Condition of Vehicle	1
Prohibitions (Unauthorized)	1
Driving/Roadways Laned For Traffic	5
Display of Plates	2
Driving to Right	3
E911 Hangup	63
Vehicle Emerging From Driveway	1
Basic Rule and Maximum Limits	4
Escort	4
Basic Rule	2
False Alarm	81
False Swearing	1
Following Too Closely	4
Stop or Yield Intersections	3
No Insurance	18
Intoxicated Person	26
Speeding 20+ Interstate	1
Juvenile Problem	71
Limitations on Backing	1
Lost or Found Property	26
Residence or Vehicle Lockout	30
Loitering	1
Motorist Assistance	73
Mental Health Assistance	1
Message Delivered	6
Missing Person	13
Motorcycle/Recreation Vehicle Problem	1
Not Classified	8
Noise Disturbance	47
No License	8
Operation of Overweight Vehicle	1
DLS - Civil	17
Parking Problem	21
Property Damage, Non-Vandalism	15
Plates Not Assigned	2
Passing School Bus	14
Suspicious Person/Circumstance	241
Property Watch	19
Repossession of Property	1
Recovered Stolen Vehicle	2
Speeding Local 11-20 mph	1
Snowmobile Incident	3
Starting Parked Vehicles	1
Search Warrant	1

Traffic Hazard	81
Threatening	4
Trespass by MV (no property damage)	4
Tobacco Problem	3
Traffic Offense	1
Unattended Motor Vehicle	1
Unsecure Premises	11
Utility Problem	13
Vehicle Serial # Inspection	81
Inspection of Register Vehicle	4
Welfare Check	38
Family Offenses, Other	5
Accident/Inj Short Form	1
Suspected of DUI	1
Accident-Damage Short Form	9
Noise Disturbance	14
Attempting to	1
DLS - Criminal	6
Bomb Threat or Attack	1
Suspicion	21
Fireworks	<u>6</u>
Total Incidents:	3002



Sgt. Dodge and Tinzer undergoing training at the Basic Canine Patrol School.

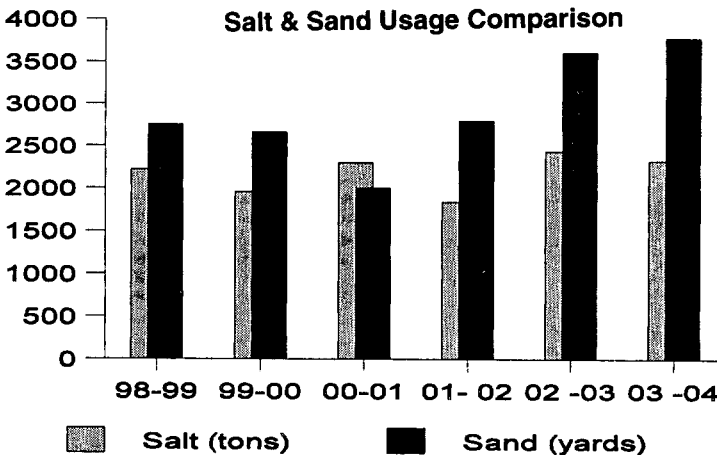
PUBLIC WORKS DEPARTMENT

By Steve Blondin, Superintendent of Public Works

Winter Maintenance

This winter was one of the wettest ones in history. Heavy snow fell in early November and again in early December, along with heavy rains. The Public Works crew was out doing some sort of winter maintenance over 88 times, working a total of 1,229 overtime hours. The winter was really wet early, causing a lot of icing so we had to salt a lot more as well as cut ice from the roads.

The Town started to use a mix of salt and sand on paved roads, and this resulted in using more sand and less salt. Other things done in the winter included: picking up Christmas trees; thawing culverts; snow removal; brush cutting; maintenance on equipment, signs and barricades; filling potholes; erecting snow fencing; and other duties as needed.



Compost Site - Holden Road

The DPW works at this site at least two weeks a year moving material around, pushing up brush, repairing signs, removing trash, and helping with the chipper. Please obey the rules here so we can keep it open.

Public Works Employees

We had two employees retire from the DPW – Bill Manchester after 25± years of service and Nort Austin after 20 years of service. We hired Peter Wheatley and Scott Gregoire to fill their vacancies. Also, one employee, Jeff Stratton, was called to duty and is serving in Iraq. We hired Kroy York to replace Jeff until he returns next year.

Old DPW Garage

Work was also done at the old building by the DPW crew. They removed old tile, filled in the pits, installed a drain system and cemented floors, painted all the walls and ceilings, and performed a lot of clean-up.

Equipment

The Town purchased a 2003 International school bus from Clark's Truck Supply, and an all-wheel drive salt truck with a V-box and plow. In the summer, we mount a 1,000 gallon water tank on it to water and chloride gravel roads as needed. We also purchased a new Ford ½ ton pickup for the Town Engineer, a police cruiser, a screen plant, plus miscellaneous small equipment. An old salt truck was converted to a fire tanker.

The Town sold one school bus, an old fire tanker, and a police cruiser. We sold the old screen to the Town of Orange.

Summer Construction

The DPW crew had a large number of projects going on. We worked 2 weeks on the Town's section of Hill Street installing 7 catch basins, cutting brush, and sloping banks in preparation of the new sidewalk. Other projects that were done included:

- Little John Road - milled and 3" pavement.
- Gregoire Street - milled and 2" pavement, replaced one manhole and removed one manhole.
- Sabetto, Brook, Libercent, Violette, Casanova, Milano Hill - milled, removed and 3" pavement, drainage work, and manhole adjusted.
- Osborne Road (top half of road to Cutler Corner intersection) - 2" shim and overlay.
- West Cobble Hill Road - milled 1½" and 2" pavement.
- Miller Road (Airport Rd. southerly to Birchwood intersection) - reclaimed and 3" pavement.
- Donahue Road - milled 3" and 3" pavement on 1800', remainder shim and 2" overlay.
- Plainfield Brook Road (end of pavement to mid-point on gravel) - 2800' 4" cold mix pave and chip seal.
- East Balsam Drive - reclaimed and 3" of hot mix.
- Cassie Street (gravel section) - 3" of hot mix, plus tree removal and limbs as needed.
- On all streets that had manholes, the crew adjusted them as needed to final grade.
- On Church Hill Road, drainage and shoulder repair were performed. We had a crew of 5 people clean and repair the 3x3 stone culvert. Material was removed from in front of the culvert, and 8 precast blocks and an overflow culvert were installed.

Gravel Road Projects

One of the projects that was done this fiscal year included 2,200 feet of work on Plainfield Brook Road. We removed material from bad spots, put down 8 rolls of fabric, then laid 861 yards of sand, 844 yards of 2" gravel, and 630 yards of crushed gravel over 100 yards of crushed blacktop. We also cleaned ditches, repaired the headwall on one culvert, added on to another, and put 4" stone on the banks. We worked from Mitchell Hill to the Town line putting down 160 yards of staymat and 119 yards of crushed gravel before paving. We also started work on Cutler Corner Road. Other gravel road projects are as follows:

- Clark Road - put down 515 yards of crushed gravel and compacted with big roll
- Lowery Road - 403 yards of crushed gravel, graded, and compacted.
- Taplin Road (from Lyman to deer farm) - we put down 954 yards of crushed gravel, graded, and rolled.
- Higuera Road - topdressed with 508 yards of crushed gravel, graded, and rolled
- Hartley Road - 241 yards of crushed gravel, rolled and graded
- LePage Road - topdressed with 84 yards of crushed gravel, graded, and rolled.
- Plus we put gravel on roads as needed from washouts, mud problems, lack of gravel, or stones showing.

Sewer Department

We had 18 sewer calls last year, 5 of which were main line plugs and 13 turned out to be owner service laterals.

We had no major sewer projects. Other things done during the year included locating sewer manholes, cleaning lines and flumes with the sewer vacuum, regular maintenance at the pumping stations and flumes, and testing of BOD.

We had a lot of new hook-ups this past year.

Water Department

The water department keeps real busy year round. We had a water main break in February over a weekend which we had to repair. We also had a water break at the recreation field.

Other duties for the water department includes reading water meters, locating curb stops, testing of water, filing the consumer confidence report, water hook-ups and disconnects, maintenance at the pumping station, and making sure everyone has water.

Gravel Pit

The Town purchased a new gravel screening plant from Emerald Screening & Crushing, East Syracuse, NY. This is called a power screen, has a conveyor, and is all self-contained.

The Town had R.E. Tucker Crushing, of Northfield, crush 8000 yards of gravel. Also, 3000 yards of asphalt was crushed by McCullough Crushing. We took a total of 14,976 yards of material out of our pit this past year.

Material	Cubic Yards
Bank run sand	233
Screened sand	6,026
2" gravel	374
Bank run gravel	96
Crushed gravel	7,484
Top soil	185
Crushed blacktop	578

New Shop Maintenance Building

The Town purchased the former Adams Granite building on Pitman Road. We started work on this project in the fall of 2003 to be ready to move into the spring of 2004. Some of the work done by the DPW throughout the winter and spring included:

- Installed new 8" water line to building.
- Installed new sewer line for the Town's oil water separator system.
- Built new pad for propane tanks and installed a wooden picket fence around it.
- Put 126 sheets of insulation around foundation.
- Built and painted bookshelves for all service manuals.
- Moved all parts and equipment from old building to new shop.
- Spent 2 days cleaning out pits, etc. from Adams building.
- Replaced and painted rusted panels inside.
- Removed old tile and carpet from floors.
- Painted offices, bathrooms, and shop walls.
- Put up new parts shelves; moved old ones over and put back up.
- Did a lot of drainage around building.
- Removed one driveway entrance; put in new driveway and parking area.
- Lowered 3 manholes to grade.
- Added 224 yards of crushed gravel, topsoil, seeded, and mulched around building.
- A lot of miscellaneous projects were done by the DPW crew.

We also built a gravel road between the new building and the old DPW garage for ease of moving equipment back and forth. This involved installing a 15" culvert, 189 yards of bank run gravel, 400 yards of crushed gravel, and a cable gate.

Summer Maintenance

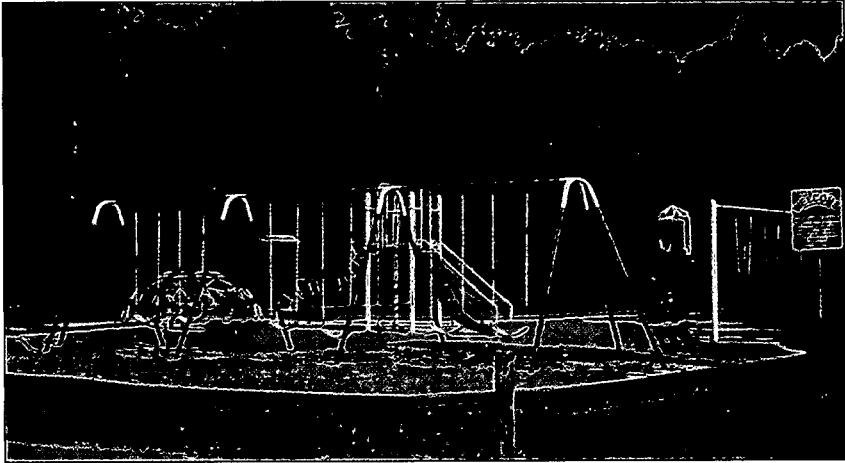
The Public Works crew does all kinds of work as needed. Some of these are grading roads, raking, and putting down calcium chloride for dust control.

Contracts are put out for line painting, crack filling, roadside mowing, guardrail installation, and cutting of large dead trees that we can't handle.

The DPW also does road repairs, potholes, ditching, shoulder work, culvert replacement, seeding and mulching of roadside ditches, cleaning of catch basin grates, street sweeping with power broom, and top dressing of gravel roads (see Gravel Road Projects). They also perform a number of jobs for other departments as needed and all kinds of miscellaneous jobs such as putting up wood to burn at the Town Garage and working for the School Department and the solid waste depot.



RECREATION DEPARTMENT



Upper Graniteville Playground

The Recreation Board would like to acknowledge the Upper Graniteville residents, and especially Mark and Lori Bernier, for their hard work and dedication in upgrading their neighborhood playground facilities on Park Street. Through their fund raising efforts, new equipment has been purchased – including swings, a merry-go-round, a slide, and other pieces for climbing and riding.

We would also like to thank Bobby Ryan for his work on the skating rink warming hut.

The Recreation Department was pleased to have the honor of hosting the Vermont boys' and girls' Division II high school soccer finals on November 1, 2003. The girls' teams played first, with Lamoille Union High School winning over Burr & Burton. The boys' final game was Peoples Academy winning over Burr & Burton. The games were well attended, and the Principals Association was pleased with the high quality of our facilities.

The Barre Town recreation areas continue to serve a large number of individuals, families, and teams each year. The main recreation facility by the school includes a minor league field, Little League field, illuminated softball field, illuminated baseball field, full-size soccer field surrounded by a 400 meter track, multipurpose field, illuminated tennis courts, a volleyball court, basketball court, the Travis Mercy Memorial Skate Park, picnic shelter, and a skating rink during the winter months. Barre Town also has five local playgrounds: in Websterville, Upper Graniteville, Lower Graniteville, East Barre, and Trow Hill, as well as picnic areas in Lower Graniteville and on Quarry Hill.

The maintenance crew responsible for these areas in the 2003-2004 year were Paul Aja, Jeff Booth, supervisor Don Gainey, and temporary summer helper Tom Lamson returning for his second year.

Two of the major expenditures of the Recreation Department during this time were the purchase of a set of 8 row/15 ft. long aluminum/galvanized bleachers for the Little League field and a new John Deere X585 four-wheel-drive tractor with attachments for both mowing and snowblowing. The snowblower is used for cleaning the skating rink that is set up near the Barre Town Elementary School.

We would like to thank the citizens of Barre Town for their continuing support and appreciation of the work that this department performs.

BARRE TOWN RECREATION BOARD

Beth Hulbert, Chair

Philip Acebo

Burnie Allen

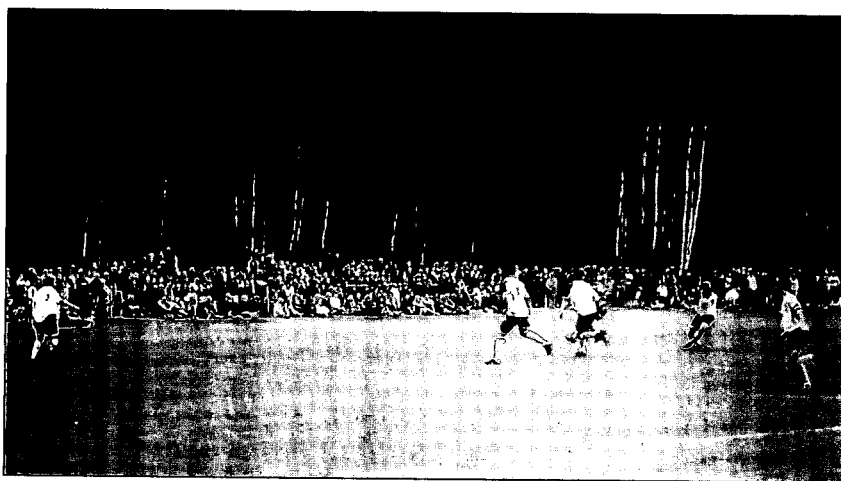
Lori Bailey

Robert Comolli

Karen Cox

Robert MacLeod

Sarah Miller

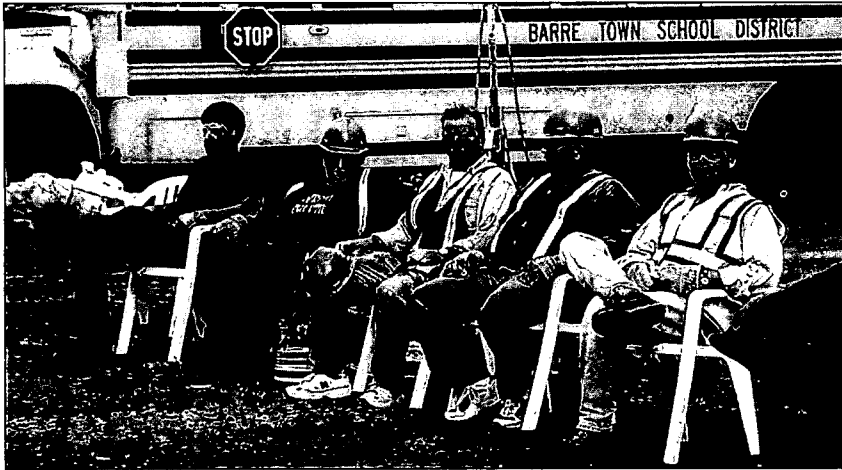


*Boys' Soccer Div. II State Championship - Nov. 1, 2003
Burr & Burton vs Peoples Academy*

SOLID WASTE SERVICES

Pursuant to Vermont's municipal solid waste law (Act 78), primary solid waste services are managed by the Central Vermont Solid Waste Management District. Barre Town's fiscal year 2003-2004 solid waste budget (General Fund budget group 011.441) was \$35,870 of which \$16,067 was paid to the CVSWMD for dues. With the balance of the solid waste budget, Barre Town offers special solid waste services such as the Fall and Spring bulk trash collections, Christmas tree collection, Green Up Day, and a lawn waste drop-off site.

Bulk Trash Collections:



With Hurricane Isabelle drifting around northern New England, these brave volunteers secure plastic patio furniture at the Fall 2003 Bulk Trash Collection!

The collections were held at the DPW garage on Websterville Road. The Fall collection was held on the third Saturday in September; the Spring collection was held on the second Saturday in May.

Two DPW employees, 10 volunteers, and 7 Flags For Veterans Committee members staffed the September 20, 2003 event. Residents made 144 trips to the bulk trash collection. The debris weighed 27.3 tons. Casella Waste Management, Inc. provided the roll-off containers and disposal at a cost of \$195 per ton for a total expense of \$5,327.40. The Flags For Veterans Committee worked at the collection and received over \$500 in donations.

The Spring collection was held Saturday, May 8, 2004. Thirteen volunteers, 3 DPW employees, and 11 Flags For Veterans Committee members worked the service. It was a typical busy Spring collection: 228 loads (13 less than

2003) were brought in producing 45.28 tons (1 ton more than 2003) of trash, plus a 15 cubic yard container full of scrap metal and nearly 10 cubic yards of cardboard. Through competitive bidding, WSI won the roll-off and disposal service contract with a bid of \$150 per ton. The service cost \$6,792 – a \$1,400 reduction from the prior year. The Town took in \$1,072 in fees.

Christmas Tree Collection:

The DPW was scheduled to pick up trees from along the road between January 5-16. The north side of town was served the first week. The south side (of Route 302) was served the second week. The DPW actually collected trees on 10 days but, due to winter maintenance needs, 2 collection days were after January 16.

Green Up Day:

Amy Gilbert served as our coordinator in 2002 and 2003. She gave Barre Town's Green Up effort a new direction. Regretfully, Amy had to give up this volunteer position. When recruitment efforts failed to yield a new citizen coordinator, management intern Aaron Chrostowsky assumed the duties.

Over 100 individuals participated in Barre Town's 2004 Green Up Day. Nearly 30 cubic yards of little and large debris weighting $3\frac{3}{4}$ tons were cleaned up! That is 2 tons more than in 2003. Only about 70 tires were removed from along side roads and streams. We write *only* because in 2003 135 tires were collected.

Trash disposal cost \$460.24. Tire disposal at the Wilson Depot cost \$145. The CVSWMD issued the Town a \$301 grant for its Green Up Day expenses.

In addition to paying for disposal, the Town provided trucks for collection, extra trash bags, safety gloves, reflective vests, and road signs.

Holden Road Lawn Waste Site:

The lawn waste site continues to be a very popular service. Disposal of tree limbs and brush again required use of Lamoille Valley Lumber's tub grinder 3 times at a cost of \$3,817. Proper usage of the site is critical to controlling expenses. Since the Town can't station an employee there fulltime, signs are used to inform residents where to dump their leaves, grass, and brush. A total of \$540 was spent on new signs and sign material during 2003-2004. Other expenses are for labor and equipment used during tub grinding, to push up piles, remove illegal dumping, and re-configure the site. Equipment costs were \$3,393.

In 2002-2003, a stall was designated for firewood – branches or logs larger than 5" in diameter. Wood in the firewood stall is free for the taking.

RECYCLING CENTER HOURS

The Central Vermont Solid Waste Management District's recycling center in the Wilson Industrial Park is open Tuesdays, Thursdays, and Saturdays from 8:00 a.m. to 3:30 p.m.

TOWN CLERK-TREASURER'S OFFICE

By Donna J. Kelly, Town Clerk-Treasurer

"BUZZ, BUZZ, BUZZ", said the busy little bee! In looking back over the year, I feel the busy little bee and my office are kindred spirits. Highlights of this year included preparing for the Act 68 (school tax) legislative changes; purchasing new computer hardware (including a digital recorder); pursuing the continuing education training for the office staff; web site maintenance and development; the everyday job of recording, filing, collecting money; and as always elections. Even though the list may seem a little short, some of the tasks were monumental and are still ongoing.



Office Technology

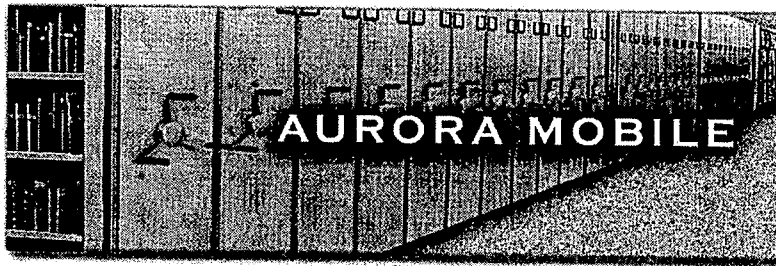
Can't live with it and definitely can't live without it! Technology has become an integral part of doing business these days. Bare Town is no exception. The old typewriter has been replaced with PCs and shared printers; ledger books replaced with spreadsheets; cash and checks with electronic payments; paper documents replaced with CDs; and audio tapes to digitized computer files.

This year as part of our technology update, the Town Clerk's Office received new PCs to accommodate the changes made in our tax/utility billing software. We also purchased a digital recorder that will allow a recorded meeting to be heard through a computer, from the web site (service not available yet), and copied onto a CD for distribution to the public.

Electronic Payments: Since 1997, the Town has offered taxpayers the option of having property taxes, sewer use charges, and Town water payments electronically transferred from their bank account to the Town bank account. Payment(s) are withdrawn from their account on the day it is due. Should the due date fall on a weekend or holiday, the money will not be removed from their account until the next business day. For an enrollment application, call the office or visit our web site to download the form. This electronic service is not only a payment collection system, but allows the Town to pay its bills electronically. Using the service eliminates the cost for checks, envelopes, postage, and the worry of whether or not payments have reached their destination.

What's In Store For The Future?

One of the hardest tasks is to plan for future office needs. Some things are obvious while others are not. The most immediate goal for the Town Clerk's Office is vault shelving. In last year's report, I noted that we are running out of space to store the documents as required by law. A mobile shelving system has been chosen and will be purchased in fiscal year 2006-2007 (see photo).



Other future projects include dog licensing and paying property taxes through the Town web site, and selecting an indexing system to be used for land records, vital records, and meeting minutes.

How Are We Doing?

Service Provided	2000-2001	2001-2002	2002-2003	2003-2004
Passports processed	77	80	94	113
DMV registration renewals	401	498	549	559
Dog licenses	836	843	811	873
Land record pages recorded	6,045	9,186	13,104	12,072
Marriage licenses issued	76	42	45	59
Birth records processed	77	83	64	74
Death records processed	203	51	66	57
Civil union certificates issued	7	0	0	5
No. enrolled in electronic collection of taxes	178	199	228	252

Delinquent Property Tax Collections

<u>FY</u>	<u>Amount Billed For Year</u>	<u>Amount That Went Delinquent (%)</u>	<u>Amount of Current Year Delinquent Collected (%)</u>
01-02	\$8,909,926.15	\$201,125.17 (2.26%)	\$ 81,994.66 (40.77%)
02-03	\$9,257,994.55	\$259,246.00 (2.80%)	\$112,061.00 (43.23%)
03-04	\$9,867,241.08	\$180,360.27 (1.83%)	\$ 73,987.97 (41.02%)

Election News

Elections always consume a large block of time. This year's elections included the Annual School Meetings (budgets passed on the first vote), Presidential Primary Election, and the Annual Town Meeting.

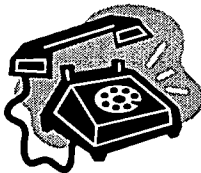
Voting has never been easier! Early (absentee) voter ballots are available 30 days prior to each election. Remember there are no standing orders for early/absentee ballots. Contact the Town Clerk's Office by telephone, email, or regular mail to make your request.

Barre Town Voter Statistics

<u>Date</u>	<u>Election Description</u>	<u># Reg. Voters</u>	<u>#Voted</u>	<u>#Absentee</u>	<u>% Voted</u>
9/10/02	Primary Election & Special Town	5,284	892	74	16.7%
11/5/02	General Election	5,305	3,242	481	61.1%
3/4/03	Annual School	5,348	1,080	111	20.0%
5/13/03	Annual Town & Special School	5,328	1,486	115	27.8%
3/2/04	Annual School	5,067	1,453	184	28.6%
5/11/04	Annual Town	5,078	307	35	6.0%

To Contact The Town Clerk-Treasurer's Office

- Telephone 802-479-9391
- Email: dkelty@barretown.org
- US Postage Service: PO Box 124, Websterville, VT 05678-0124
- Office Hours: 8:00 a.m. - 4:30 p.m., Monday through Friday



TOWN ELECTIONS

.....
Annual Town Meeting - May 10, 2004
Annual Election of Officers & Voting By Australian Ballot - May 11, 2004
.....

WARNING (and Record) FOR ANNUAL TOWN MEETING May 10, 2004

The legal voters of the Town of Barre are hereby warned to meet at the Barre Town Elementary School at Lower Websterville, Vermont, on the 10th day of May, 2004, at 7:30 o'clock in the evening for a Town Meeting to act on the following articles. Immediately following this meeting, a public hearing will be held on the proposed budgets of the Town which will be voted on by Australian ballot at the annual election on May 11, 2004.

ARTICLE 1. To see if the Town of Barre will vote to pay its real and personal property taxes to the Treasurer in four equal installments as follows:

First installment on August 30, 2004
Second installment on November 15, 2004
Third installment on February 15, 2005
Fourth installment on May 15, 2005.

On a motion by Richard Jensen, seconded by Gordon Booth, those present voted unanimously to authorize the Town of Barre to pay its real and personal property taxes to the Treasurer in four equal installments as follows:

*First installment on August 30, 2004
Second installment on November 15, 2004
Third installment on February 15, 2005
Fourth installment on May 15, 2005.*

There was no discussion.

ARTICLE 2. To see if the Town of Barre will vote to pay its sewer assessments to the Treasurer in semi-annual installments payable on August 30, 2004 and February 15, 2005.

On a motion by Gordon Booth and duly seconded, those present voted unanimously to authorize the Town of Barre to pay its sewer assessments to the Treasurer in semi-annual installments payable on August 30, 2004 and February 15, 2005.

There was no discussion.

ARTICLE 3. To see if the Town of Barre will vote to authorize the

Selectboard to sell real estate belonging to the Town and not needed for Town purposes during the ensuing fiscal year, or change the use of any real property owned by the Town in accordance with Barre Town Charter, Chapter 6, Section 41.

On a motion by Richard Jensen and duly seconded, those present voted unanimously to authorize the Selectboard to sell real estate belonging to the Town and not needed for Town purposes during the ensuing fiscal year, or change the use of any real property owned by the Town in accordance with the Barre Town Charter, Chapter 6, Section 41.

ARTICLE 4. To hear the Selectboard present the "Wendell F. Pelkey Citizenship and Service Award".

Moderator Koch turned the meeting over to Selectboard Chair Francis McFaun. He noted that in 1991, during the celebration of Vermont's 200th birthday, the "Wendell F. Pelkey Citizenship and Service Award" was created. This award is to recognize Barre Town resident(s) for the(ir) long standing devotion to public service, leadership, and community service.

The 2004 Wendell F. Pelkey Citizenship and Service Award was presented to Robert Murphy. Barre Town Resolution #4-04 was read by Chairperson McFaun, which honored Mr. Murphy and cited his many contributions over the years. Mr. Murphy was also presented with a plaque and his name will be engraved on the memorial at the Municipal Building.

ARTICLE 5. To transact such other business as may legally come before the Town of Barre.

Moderator Koch noted that following this meeting there will be a public hearing on the proposed budgets of the Town which will be voted on by Australian ballot tomorrow, May 11.

With no other business pending, a motion was made by W. John "Jack" Mitchell and duly seconded to adjourn the Open Town Meeting of Barre Town at 7:40 p.m.

Dated at the Town of Barre, County of Washington, and State of Vermont, this 30th day of March, 2004.

BARRE TOWN SELECTBOARD

Francis M. McFaun

Jack Mitchell

Charles W. Castle

Douglas C. Farnham

Marion B. Fish

Attest: Donna J. Kelty, Town Clerk-Treasurer

WARNING (and Record) FOR ANNUAL ELECTION OF OFFICERS
AND VOTING BY AUSTRALIAN BALLOT
May 11, 2004

The legal voters of the Town of Barre, Vermont, are hereby warned to meet at the Barre Town Elementary School at Lower Websterville, Vermont, on the 11th day of May, 2004, at 7:00 o'clock in the forenoon for the annual election and voting by Australian ballot on the articles as hereinafter set forth.

Voting will be by written ballot. The polls will be open from 7:00 o'clock in the forenoon until 7:00 o'clock in the evening.

Copies of the 2004-2005 proposed Town budget are available at the Municipal Building, Websterville; Trow Hill Grocery, Trow Hill; East Barre Market, East Barre; Hannaford's, South Barre; Lawson's Store, Websterville; Graniteville General Store, Graniteville; Quarry Hill Quick Stop, Quarry Hill; and Brookside Country Store, East Montpelier Road. The budget booklet is also posted on the Town web site: www.barretown.org; click on "Publications".

ARTICLE 1. To elect all necessary officers for the Town of Barre for the ensuing term commencing May 12, 2004.

Selectperson - 3 years:

<i>McFaun, Francis "Topper"</i>	281
<i>Write-Ins</i>	2
<i>Blank</i>	<u>24</u>
<i>Grand Total</i>	307

Selectperson - 2 years:

<i>Fish, Marion B.</i>	256
<i>Write-Ins</i>	7
<i>Blank</i>	<u>44</u>
<i>Grand Total</i>	307

Constable - 1 year:

<i>Edwards, Robert E.</i>	270
<i>Write-Ins</i>	2
<i>Blank</i>	<u>35</u>
<i>Grand Total</i>	307

Moderator - 1 year:

<i>Koch, Thomas F. "Tom"</i>	282
<i>Write-Ins</i>	4
<i>Blank</i>	<u>21</u>
<i>Grand Total</i>	307

Auditor - 3 years:

<i>Brown, Melissa</i>	<i>273</i>
<i>Write-Ins</i>	<i>2</i>
<i>Blank</i>	<i><u>32</u></i>
<i>Grand Total</i>	<i>307</i>

Auditor - 2 years (unexpired term):

<i>Miller, Charles</i>	<i>9</i>
<i>Write-Ins</i>	<i>30</i>
<i>Blank</i>	<i><u>268</u></i>
<i>Grand Total</i>	<i>307</i>

ARTICLE 2. Shall the Town of Barre authorize \$2,300,816 to operate the General Government of the Town of Barre during the ensuing fiscal year commencing July 1, 2004?

<i>Yes</i>	<i>230</i>
<i>No</i>	<i>74</i>
<i>Blank</i>	<i><u>3</u></i>
<i>Grand Total</i>	<i>307</i>

ARTICLE 3. Shall the Town of Barre authorize \$22,250 from the General Fund towards the operation of the Town cemeteries during the ensuing fiscal year commencing July 1, 2004; said sum to be added to the General Fund authorizations under Article 2 above?

<i>Yes</i>	<i>255</i>
<i>No</i>	<i>48</i>
<i>Blank</i>	<i><u>4</u></i>
<i>Grand Total</i>	<i>307</i>

ARTICLE 4. Shall the Town of Barre authorize \$2,076,275 for construction and maintenance of the Town highways and bridges during the ensuing fiscal year commencing July 1, 2004?

<i>Yes</i>	<i>254</i>
<i>No</i>	<i>53</i>
<i>Blank</i>	<i><u>0</u></i>
<i>Grand Total</i>	<i>307</i>

ARTICLE 5. Shall the Town of Barre authorize expenditure of \$12,000 (equivalent to thirty-five one-hundredths of a cent [35/100 of 1¢] in the tax rate) to Central Vermont Home Health & Hospice, Inc.?

Yes	255
No	51
Blank	<u>1</u>
Grand Total	307

ARTICLE 6. Shall the Town of Barre authorize expenditure of \$2,200 (equivalent to six one-hundredths of a cent [6/100 of 1¢] in the tax rate) to Project Independence?

Yes	213
No	90
Blank	<u>4</u>
Grand Total	307

ARTICLE 7. Shall the Town of Barre authorize expenditure of \$3,685 (equivalent to ten one-hundredths of a cent [10/100 of 1¢] in the tax rate) to Central Vermont Agency on Aging?

Yes	227
No	78
Blank	<u>2</u>
Grand Total	307

ARTICLE 8. Shall the Town of Barre authorize expenditure of \$1,000 (equivalent to three one-hundredths of a cent [3/100 of 1¢] in the tax rate) to Retired Senior Volunteer Program for Central Vermont?

Yes	223
No	81
Blank	<u>3</u>
Grand Total	307

ARTICLE 9. Shall the Town of Barre authorize expenditure of \$2,000 (equivalent to six one-hundredths of a cent [6/100 of 1¢] in the tax rate) to Battered Women's Services & Shelter, Inc.?

Yes	213
No	89
Blank	<u>5</u>
Grand Total	307

ARTICLE 10. Shall the Town of Barre authorize expenditure of \$500 (equivalent to one and one-half one-hundredths of a cent [1½/100 of 1¢] in the tax rate) to Green Mountain Transportation Agency?

Yes	195
No	107
Blank	<u>5</u>
Grand Total	307

ARTICLE 11. Shall the Town of Barre authorize expenditure of \$1,000 (equivalent to three one-hundredths of a cent [3/100 of 1¢] in the tax rate) to People's Health & Wellness Clinic?

Yes	217
No	89
Blank	<u>1</u>
Grand Total	307

ARTICLE 12. Shall the Town of Barre authorize expenditure of \$2,900 (equivalent to eight and one-half one-hundredths of a cent [8½/100 of 1¢] in the tax rate) to Central Vermont Adult Basic Education?

Yes	196
No	108
Blank	<u>3</u>
Grand Total	307

ARTICLE 13. Shall the Town of Barre authorize expenditure of \$2,000 (equivalent to six one-hundredths of a cent [6/100 of 1¢] in the tax rate) to Barre Homecoming Days?

Yes	172
No	130
Blank	<u>5</u>
Grand Total	307

ARTICLE 14. Shall the Town of Barre authorize expenditure of \$1,500 (equivalent to four and one-half one-hundredths of a cent [4½/100 of 1¢] in the tax rate) to the Family Center of Washington County's playgroups, parent education, and family support activities serving Barre Town?

Yes	171
No	131
Blank	<u>5</u>
Grand Total	307

ARTICLE 15. Shall the Town of Barre authorize expenditure of \$5,000 (equivalent to fifteen one-hundredths of a cent [15/100 of 1¢] in the tax rate) to

support the Barre Senior Center?

Yes	223
No	82
Blank	<u>2</u>
Grand Total	307

ARTICLE 16. Shall the Town of Barre establish wages and earnings for the following Town officers as listed below?

a) Auditors	-	\$10.00 per hour
b) Moderator	-	\$75.00 per year
c) Selectboard Members (each)	-	\$2,000 per year

Yes	261
No	44
Blank	<u>2</u>
Grand Total	307

Dated at the Town of Barre, County of Washington, and State of Vermont, this 30th day of March, 2004.

BARRE TOWN SELECTBOARD
Francis M. McFaun
Jack Mitchell
Charles W. Castle
Douglas C. Farnham
Marion B. Fish

Attest: Donna J. Kelty, Town Clerk-Treasurer

BUDGET - GENERAL FUND REVENUES

<u>No.</u>	<u>Account Name</u>	<u>2003-2004 Budget</u>	<u>2003-2004 Actual</u>	<u>2004-2005 Budget</u>
Current Taxes:				
311.100	Property Taxes - General	\$1,661,830	\$1,770,183.90	\$1,753,391
311.300	Property Taxes - Cemetery	<u>26,125</u>	<u>26,125.00</u>	<u>22,250</u>
	TOTAL	\$1,687,955	\$1,796,308.90	\$1,775,641
Delinquent Taxes:				
312.100	Current Year Del. Taxes	98,000	69,373.82	80,000
312.200	Prior Year Del. Taxes	<u>122,000</u>	<u>114,456.21</u>	<u>110,000</u>
	TOTAL	220,000	183,830.03	190,000
Other Items:				
314.000	Payment In Lieu of Taxes	4,000	609.19	5,500
314.400	Land Use Withdrawal Fee	<u>0</u>	<u>12,312.80</u>	<u>0</u>
	TOTAL	4,000	12,921.99	5,500
Interest/Late Charges - Delinquent:				
319.100	1%-5% Interest/Late Charge	36,000	42,001.60	36,000
319.200	8% Delinq. Tax Coll. Fee	<u>15,500</u>	<u>15,903.28</u>	<u>14,000</u>
	TOTAL	51,500	57,904.88	50,000
Business Licenses & Permits:				
321.100	Alcoholic Bev. Licenses	1,100	1,050.00	1,400
321.300	Fireworks Permits	150	135.00	100
321.500	Racing Permits	850	800.00	850
321.600	Special Events Permits	0	50.00	0
321.800	Tobacco Licenses	<u>10</u>	<u>10.00</u>	<u>10</u>
	TOTAL	2,110	2,045.00	2,360
Non-Business Licenses & Permits:				
322.100	Dog Licenses	4,550	4,725.00	4,425
322.200	Zoning Fees	20,000	17,927.00	19,000
322.300	Driveway Permits	1,000	2,640.00	1,400
322.400	Burial & Transit Permits	70	135.00	100
322.500	Subdivision Fees	<u>4,200</u>	<u>2,444.00</u>	<u>2,000</u>
	TOTAL	29,820	27,871.00	26,925
Federal Revenue:				
331.200	Grant/Public Safety	<u>5,200</u>	<u>55,703.96</u>	<u>5,200</u>
	TOTAL	5,200	55,703.96	5,200
State Revenue:				
334.100	Grant/General Government	0	321.00	0
334.200	Grant/Public Safety	0	19,863.71	0
334.400	Current Use/Land Use	45,575	46,009.00	46,000
334.800	Act 60	<u>3,425</u>	<u>3,495.00</u>	<u>3,450</u>
	TOTAL	49,000	69,688.71	49,450

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Town Funds Revenue:				
339.100	Pro-Rata School Cost Sharing	<u>30,000</u>	<u>57,500.00</u>	<u>30,000</u>
	TOTAL	30,000	57,500.00	30,000
General Government Fees & Charges:				
341.111	Recording Legal Documents	45,000	76,717.00	58,000
341.112	Recording Restor. Records Fee	7,400	12,638.00	11,000
341.113	Recording Marriage Licenses	280	493.00	325
341.114	Issuing Hunting/Fishing Lic.	75	66.00	75
341.115	Telephone/Maps Income	325	168.00	325
341.116	Certified Copies	2,000	2,450.00	2,000
341.117	Photocopy Charges	3,300	4,021.40	3,600
341.118	Vault Fees	1,400	1,629.50	1,600
341.119	Computer Use Charge	200	118.76	150
341.120	Green Mt. Passports	25	16.00	25
341.121	Vehicle Registrations	950	1,695.00	1,250
341.122	Passport Application Fee	1,225	3,600.00	2,000
341.129	Misc. Fees & Charges	<u>1,000</u>	<u>1,904.77</u>	<u>1,000</u>
	TOTAL	63,180	105,517.43	81,350
Public Safety Fees & Charges:				
342.111	Police - Thunder Road	28,000	26,863.25	28,000
342.112	Police - Other Contracts	1,200	4,378.81	2,000
342.113	Police - Local Ordinance Fines	25,000	37,175.27	28,000
342.114	Police - Parking Violations	450	490.00	450
342.115	Police - Accident Reports	1,000	1,189.00	1,000
342.118	Police - Test/Eval. Reimb.	0	1,573.00	0
342.120	Police - Donations	1,000	550.00	1,000
342.129	Police - Misc.	250	1,814.25	250
342.212	Fire - Town of Orange	4,000	2,057.00	5,000
342.213	Fire - Other Contracts	6,000	0	6,000
342.219	Fire - Misc.	<u>0</u>	<u>1,021.18</u>	<u>0</u>
	TOTAL	66,900	77,111.76	71,700
Sanitation Fees & Charges:				
344.310	Bulk Trash Receipts	1,600	1,073.00	1,600
344.320	Green Up Day	<u>125</u>	<u>301.32</u>	<u>125</u>
	TOTAL	1,725	1,374.32	1,725
Animal Control Fees & Charges:				
345.410	Fines	70	578.90	140
345.420	Boarding Fees	50	0	0
345.440	Rabies Clinic	<u>700</u>	<u>1,715.00</u>	<u>1,600</u>
	TOTAL	820	2,293.90	1,740
Recreation Fees & Charges:				
347.100	Recreation Programs	0	500.00	125
347.200	Rec. Field Lights	1,500	925.75	1,900
347.600	Vending Machine Sales	500	177.55	200
347.800	Recreation Donations	300	7,415.00	2,000
347.900	Misc. Rec. Revenues	<u>75</u>	<u>0</u>	<u>25</u>
	TOTAL	2,375	9,018.30	4,250

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Miscellaneous:				
360.800	Misc. Revenue	200	567.45	200
367.000	Refunds	<u>750</u>	<u>6,897.08</u>	<u>1,000</u>
	TOTAL	950	7,464.53	1,200
Interest:				
370.100	Interest Earned	18,000	2,687.43	6,000
370.120	Interest - Misc. Del.	<u>25</u>	<u>0</u>	<u>25</u>
	TOTAL	18,025	2,687.43	6,025
Cash Variations:				
396.000	Cash Variations	<u>0</u>	<u>1,162.02</u>	<u>0</u>
	TOTAL	0	1,162.02	0
Transfers:				
399.060	Transfer In - Construction Fund	0	305,819.46	0
399.800	Transfer In - Reappraisal Fund	118,800	131,397.55	0
399.998	Transfer In - Incubator Bldg.	<u>20,000</u>	<u>0</u>	<u>20,000</u>
	TOTAL	138,800	437,217.01	20,000
<hr/>				
GRAND TOTAL REVENUES		\$2,372,360	\$2,907,387.42	\$2,323,066
<hr/>				

GENERAL FUND EXPENDITURES

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Selectboard:				
411.110	Regular Salaries	\$ 8,000	\$ 8,400.00	\$ 8,000
411.220	Mileage	25	0	25
411.326	Other Supplies	80	0	80
411.350	Postage	2,200	1,425.00	2,050
411.360	Advertising	0	134.50	0
411.370	Printing	3,800	2,685.00	4,200
411.510	Training Registrations	200	185.00	150
411.550	Subscriptions	125	125.00	125
411.560	Training Materials	250	0	200
411.630	Legal Fees	500	342.00	500
411.690	Misc. Outside Services	2,810	3,171.13	3,150
411.990	Miscellaneous	<u>1,400</u>	<u>3,691.13</u>	<u>1,400</u>
	TOTAL	19,390	20,158.76	19,880
Auditing:				
412.110	Regular Salaries	550	225.00	500
412.220	Mileage	30	26.73	30

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
412.370	Printing Town Reports	2,275	1,810.00	2,150
412.510	Training Registrations	50	0	50
412.570	Reference Books	25	0	25
412.610	Independent Audit	4,900	4,900.00	7,000
	TOTAL	7,830	6,961.73	9,755
Town Manager:				
413.110	Regular Salaries	94,955	92,824.30	97,245
413.160	Bonus	970	970.25	1,005
413.210	Town Equipment Charges	3,850	3,840.00	4,040
413.220	Mileage	200	124.89	200
413.230	Radio Rentals & Repairs	90	45.00	0
413.250	Equip. Maint. Contracts	490	476.00	540
413.260	Equip. Repair Costs	75	0	75
413.270	Equipment Rentals	2,175	1,176.60	820
413.283	Small Equip. Purchases	100	31.80	800
413.310	Office Supplies	1,500	1,565.05	1,500
413.350	Postage	1,300	1,301.98	1,375
413.360	Advertising	3,200	1,693.80	2,600
413.370	Printing	500	1,393.79	525
413.430	Telephone	1,800	2,007.66	1,800
413.480	Furniture & Fixtures	150	99.99	550
413.510	Training Registrations	1,030	397.50	970
413.520	Conference Registrations	1,020	995.00	1,400
413.530	Travel & Lodging	1,200	176.90	1,350
413.540	Dues	520	574.20	600
413.550	Subscriptions	0	47.05	0
413.570	Reference Books	435	409.88	435
413.630	Legal Fees	2,500	1,591.25	2,500
413.680	Misc. Professional Services	4,215	703.00	4,400
413.690	Ordinance Codification	500	0	500
413.990	Miscellaneous	190	522.25	230
	TOTAL	122,965	112,968.14	125,460
Elections/BCA:				
414.110	Regular Salaries	3,665	3,555.85	5,800
414.120	Overtime	590	412.76	1,005
414.220	Mileage	25	7.59	25
414.320	Other Supplies	5,450	2,913.46	7,700
414.350	Postage	175	175.00	790
414.360	Advertising	1,900	1,597.50	2,465
414.680	Misc. Professional Services	0	56.00	0
	TOTAL	11,805	8,718.16	17,785
Town Clerk-Treasurer:				
415.110	Regular Salaries	103,565	105,960.68	106,150
415.160	Bonus	920	850.00	980
415.220	Mileage	1,350	1,381.29	1,350
415.250	Equip. Maint. Contacts	575	586.00	190
415.260	Equip. Repair Costs	60	0	60
415.283	Small Equip. Purchases	490	1,257.90	750
415.310	Office Supplies	2,900	2,912.75	2,900

No.	Account Name	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
415.350	Postage	5,900	5,900.00	6,000
415.360	Advertising	930	579.65	940
415.370	Printing	3,100	2,096.96	2,935
415.430	Telephone	1,900	1,874.57	1,515
415.510	Training Registrations	1,100	1,054.00	1,200
415.520	Conference Registrations	95	25.00	25
415.540	Dues	550	554.00	550
415.550	Subscriptions	365	344.55	380
415.570	Reference Books	0	99.85	0
415.630	Legal Fees	2,300	2,854.86	3,100
415.680	Bank Service Fees	4,300	4,376.08	4,400
415.690	Restoration of Records	16,000	17,310.08	20,700
415.990	Miscellaneous	<u>100</u>	<u>26.40</u>	<u>75</u>
	TOTAL	146,500	150,044.62	154,200

Data Processing:

416.110	Regular Salaries	5,595	7,482.38	5,735
416.160	Bonus	70	53.25	75
416.210	Town Equip. Charges	3,500	3,500.04	3,675
416.220	Mileage	0	14.85	0
416.250	Equipment Maint. Contracts	0	95.00	0
416.310	Office Supplies	1,980	1,269.21	1,785
416.510	Training Registrations	1,000	0	1,000
416.640	Computer Software Maint.	22,265	19,591.83	13,175
416.680	Contracted Services	<u>0</u>	<u>1,127.50</u>	<u>0</u>
	TOTAL	34,410	33,134.06	25,445

Planning/Zoning/Com. Dev.:

417.110	Regular Salaries	73,600	73,188.91	75,435
417.160	Bonus	175	175.00	195
417.220	Mileage	500	506.55	500
417.260	Equip. Repair Costs	70	0	0
417.280	Equipment Purchase	370	309.33	100
417.310	Office Supplies	750	539.13	625
417.350	Postage	1,145	1,145.00	1,145
417.360	Advertising	1,950	1,211.30	1,500
417.370	Printing	500	183.29	1,000
417.390	Misc. Supplies	75	0	50
417.430	Telephone	840	934.37	780
417.480	Furniture & Fixtures	100	0	100
417.510	Training Registrations	450	284.00	450
417.520	Conference Registrations	150	80.00	150
417.530	Travel & Lodging	100	5.92	100
417.540	Dues	210	195.00	210
417.550	Subscriptions	50	0	25
417.560	Training Materials	50	10.00	100
417.570	Reference Books	150	280.02	500
417.630	Legal Fees	2,000	1,092.39	2,000
417.640	Comp. Software Maint. & Upgrade	16,355	13,853.30	2,255
417.670	Contracts With Others	0	0	1,000
417.690	Misc. Outside Services	250	62.00	250
417.990	Misc.	<u>0</u>	<u>206.00</u>	<u>0</u>
	TOTAL	99,840	94,261.51	88,470

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Assessor/Reappraisal:				
418.110	Regular Salaries	40,155	30,983.24	17,210
418.120	Overtime	0	335.68	0
418.160	Bonus	215	248.50	225
418.220	Mileage	25	0	25
418.310	Office Supplies	800	3,606.94	600
418.350	Postage	3,375	10,606.34	500
418.360	Advertising	400	287.82	300
418.370	Printing	3,400	6,910.00	100
418.430	Telephone	1,210	1,068.17	720
418.480	Furniture & Fixtures	0	0	0
418.510	Training	275	740.00	320
418.540	Dues	150	15.00	190
418.570	Reference Books	415	0	115
418.630	Legal Fees	0	233.75	300
418.640	Computer Software Maint.	5,075	5,673.65	5,600
418.680	Assessor's Contract	<u>120,500</u>	<u>138,883.16</u>	<u>35,000</u>
	TOTAL	175,995	199,592.25	61,205
Municipal Building:				
419.110	Salaries	8,040	9,141.06	8,165
419.210	Town Equip. Charges	1,200	1,249.50	1,260
419.230	Radio Rentals & Repairs	200	200.00	210
419.260	Equipment Repairs	100	0	100
419.270	Equipment Rentals	75	0	75
419.283	Small Equipment Purchases	400	399.00	100
419.326	Other Supplies	0	87.77	0
419.410	Sewer & Water	1,075	1,185.02	1,210
419.420	Electricity	10,700	9,548.48	11,100
419.440	Heat	3,200	4,334.76	3,500
419.450	Capital Improvements	4,500	2,714.00	0
419.451	Building Fund - Transfer Out	7,895	7,895.04	7,895
419.460	Supplies	2,220	2,819.06	2,525
419.470	Building Maint. & Repairs	2,920	8,671.49	4,625
419.480	Furniture & Fixtures	0	0	1,500
419.490	Misc. Bldg. & Grounds	25	176.92	25
419.492	Rubbish Removal	1,000	1,309.98	1,250
419.680	Cleaning Services	150	119.00	150
419.690	Misc. Outside Services	<u>1,125</u>	<u>1,405.68</u>	<u>1,425</u>
	TOTAL	44,825	51,256.76	45,115
Police:				
421.110	Regular Salaries	292,350	278,958.54	309,490
421.120	Overtime	41,000	43,330.27	44,550
421.130	Coverage/Specials	7,040	6,431.40	8,320
421.140	Training	1,300	1,064.45	1,500
421.150	Other - Contracted Wages	28,000	20,520.21	22,000
421.160	Bonus	3,300	3,115.00	3,500
421.170	Vacation/Sick/Holidays/W.C.	34,685	44,399.12	38,025
421.210	Town Equip. Charges	57,310	57,300.00	60,390
421.220	Mileage	1,000	816.61	1,370
421.230	Radio Rentals & Repairs	1,430	2,132.54	2,030

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
421.260	Equip. Repair Costs	350	(381.26)	650
421.270	Equipment Rentals	5,495	6,209.00	7,875
421.280	Equipment Purchases	130	4,764.57	3,500
421.310	Office Supplies	1,560	1,510.81	1,000
421.320	Other Supplies	690	757.81	605
421.350	Postage	670	649.72	670
421.360	Advertising	185	491.28	100
421.370	Printing	560	200.90	385
421.380	Misc. Supplies/Video Tapes	275	0	175
421.390	Photo Developing	400	185.71	300
421.430	Telephone	5,715	5,380.05	5,435
421.450	Capital Improvements	300	424.63	0
421.451	Building Fund - Transfer Out	150	150.00	50
421.480	Furniture & Fixtures	0	45.00	100
421.510	Training Registrations	1,300	2,568.95	1,300
421.520	Conference Registrations	290	0	540
421.530	Travel & Lodging	260	21.49	1,140
421.540	Dues	355	331.00	370
421.550	Subscriptions	495	953.10	565
421.560	Training Materials	2,140	2,121.10	1,995
421.570	Reference Books	540	328.90	540
421.580	Public Education Programs	100	130.00	100
421.640	Computer Software Maint.	445	604.00	150
421.670	Contracts w/Other Towns	41,450	54,908.40	60,175
421.680	Psychological Exams	0	229.00	200
421.690	Misc. - Imaging	700	0	700
421.861	Uniforms	7,160	7,336.77	8,035
421.862	Shoe Allowance	920	806.99	920
421.870	Protective Equipment	1,710	1,359.86	1,450
421.880	Immunizations	150	165.00	125
421.990	Miscellaneous	9,550	30,852.48	2,635
	TOTAL	551,460	581,173.40	592,960
Fire:				
422.110	Regular Salaries	36,900	47,767.12	41,380
422.140	Training Stipend	500	267.84	500
422.210	Town Equip. Charges	66,300	66,567.30	72,225
422.220	Mileage	0	0	150
422.230	Radio Rentals & Repairs	4,270	5,614.75	4,160
422.260	Equip. Repair Costs	6,500	4,309.11	4,000
422.280	Equipment Purchases	11,595	13,337.09	1,910
422.310	Office Supplies	200	387.22	300
422.320	Other Supplies	750	58.38	750
422.323	Grease & Oil	50	0	25
422.324	Gasoline	100	45.73	100
422.326	Other Supplies	0	224.51	0
422.350	Postage	35	25.74	35
422.360	Advertising	50	0	50
422.390	Misc. Supplies & Expenses	2,600	1,870.60	3,100
422.410	Sewer & Water	1,025	1,041.95	1,130
422.420	Electricity	4,605	5,048.79	4,700
422.430	Telephone	2,680	2,594.12	2,500

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
422.432	Internet Access	135	0	70
422.440	Heat	5,600	6,079.69	6,200
422.450	Capital Improvements	0	1,491.51	0
422.451	Building Fund - Transfer Out	4,010	4,010.04	8,015
422.460	Building Supplies	350	234.58	350
422.470	Building Maint. & Repairs	1,000	67,152.43	1,750
422.492	Rubbish Removal	0	50.00	0
422.510	Training	3,050	1,055.00	2,500
422.530	Travel & Lodging	1,000	249.91	1,000
422.540	Dues	560	620.00	560
422.550	Subscriptions	75	0	75
422.560	Training Materials	1,200	84.80	200
422.570	Reference Books	50	0	50
422.580	Public Education Programs	625	602.60	625
422.670	Contracts w/Other Towns	19,600	26,404.20	28,400
422.680	Contracted Services	700	421.00	700
422.690	Misc. Outside Services	350	1,091.95	620
422.870	Protective Equipment	13,340	4,630.54	13,140
422.880	Immunizations	600	582.00	400
422.890	Volunteer's Accident Ins.	2,000	2,056.00	2,100
422.990	Miscellaneous	2,240	3,817.45	10,070
422.991	Unbudgeted Grant Expenses	0	57,923.06	0
	TOTAL	194,645	327,717.01	213,840

Emergency Management:

423.110	Regular Salaries	800	733.27	870
423.210	Town Equip. Charges	1,000	999.96	1,050
423.230	Radio Rentals & Repairs	680	637.90	695
423.250	Equipment Maint. Contract	0	0	1,000
423.260	Equipment Repair Costs	100	0	0
423.280	Equipment Purchases	200	0	200
423.310	Office Supplies	50	0	50
423.430	Telephone	365	802.65	425
423.450	Capital Improvements	1,800	0	0
423.470	Building Maint. & Repairs	0	0	300
423.510	Training	250	0	300
423.530	Travel & Lodging	150	0	150
423.550	Subscriptions	480	386.25	605
423.560	Training Materials	100	0	350
423.680	Contracted Services - Other	0	7,500.00	0
423.910	Miscellaneous	7,210	2,769.80	3,090
	TOTAL	13,185	13,829.83	9,085

EMS:

424.980	Per Capita Fee	153,020	162,583.75	172,150
	TOTAL	153,020	162,583.75	172,150

Solid Waste:

441.110	Regular Salaries	1,500	3,371.18	2,000
441.120	Overtime	1,100	590.26	1,150
441.210	Town Equip. Charges	2,700	4,869.37	2,700
441.270	Equipment Rental	300	0	300

No.	Account Name	2003-2004 Budget	2003-2004 Actual	2004-2005 Budget
441.340	Disposal Fees	250	385.69	250
441.360	Advertising	50	0	0
441.390	Misc. Supplies & Exp.	400	1,185.69	400
441.540	Dues - CVSWMD	16,070	16,067.10	16,070
441.660	Outside Services	0	553.00	0
441.680	Contracted Services	13,500	16,602.76	18,500
441.990	Misc.	0	343.85	0
	TOTAL	35,870	43,968.90	41,370
Health Officers:				
451.110	Regular Salaries	1,000	1,000.00	1,500
451.510	Training Registrations	100	0	100
451.630	Legal Fees	100	0	100
	TOTAL	1,200	1,000.00	1,700
Animal Control:				
452.230	Radio Rentals & Repairs	0	60.00	0
452.320	Other Supplies	25	0	25
452.510	Training Registrations	70	0	0
452.630	Legal Fees	100	0	100
452.690	Misc. Outside Services	975	850.00	975
452.870	Protective Equipment	50	0	0
452.990	Miscellaneous	500	1,720.00	500
	TOTAL	1,720	2,630.00	1,600
Health Contributions:				
453.951	*Central VT Home Health/Hospice	0	12,000.00	0
453.952	*Peoples Health/Wellness Clinic	0	1,000.00	0
	TOTAL	0	13,000.00	0
Welfare Contributions:				
454.951	*Project Independence	0	2,200.00	0
454.952	*Central VT Agency on Aging	0	4,435.00	0
454.953	*RSVP	0	1,000.00	0
454.954	*Battered Women Services/Shelter	0	2,000.00	0
454.956	*Central VT Adult Basic Ed.	0	2,900.00	0
454.959	*Family Center of Wash. Cty.	0	1,500.00	0
454.961	Home Share Vermont	0	500.00	0
	TOTAL	0	14,535.00	0
Culture:				
461.951	Aldrich Library	65,000	65,000.00	65,000
461.952	*Barre Homecoming	0	4,000.00	0
	TOTAL	65,000	69,000.00	65,000
Recreation:				
462.110	Regular Salaries	36,090	46,862.50	37,285
462.120	Overtime	900	927.16	900
462.210	Town Equip. Charges	5,500	5,760.00	5,775
462.220	Mileage	275	348.79	275
462.260	Equip. Repair Costs	300	89.34	300
462.270	Equipment Rentals	100	0	100

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
462.280	Equipment Purchases	2,150	1,793.19	800
462.326	Other Supplies & Expenses	8,550	10,052.86	8,950
462.340	Program Expenses	850	0	850
462.350	Postage	40	0	40
462.360	Advertising	275	85.50	200
462.390	Misc. Supplies	50	0	25
462.410	Sewer & Water	350	145.23	450
462.420	Electricity	2,000	1,366.36	2,000
462.430	Telephone	360	354.44	360
462.450	Capital Improvements	10,000	5,583.79	29,500
462.451	Building Fund - Transfer Out	2,005	2,005.08	2,005
462.460	Building Supplies	200	174.73	250
462.470	Building Maint. & Repairs	250	1,264.10	410
462.480	Furniture & Fixtures	675	924.32	1,075
462.490	Misc. Bldgs. & Grounds	100	0	0
462.492	Rubbish Removal	1,085	1,329.90	1,115
462.510	Training Registrations	50	50.00	50
462.620	Engineering - Bike Path	6,500	1,500.00	1,500
462.670	Swimming - Barre City Pool	16,900	16,900.00	16,900
462.680	Contracted Services	16,800	9,731.97	10,975
462.690	Misc. Outside Services	100	0	100
462.860	Uniforms & Shoes	135	101.25	130
462.980	Donation Expenses	0	2,409.94	0
462.990	Miscellaneous	<u>15,300</u>	<u>15,525.00</u>	<u>300</u>
	TOTAL	127,890	125,285.45	122,620
Development:				
463.951	Central VT Econ. Dev.	3,000	2,250.00	3,000
463.952	Barre Area Development	25,240	22,420.44	29,320
463.953	Central VT Reg. Planning	<u>6,460</u>	<u>6,461.70</u>	<u>6,460</u>
	TOTAL	34,700	31,132.14	38,780
Transportation:				
464.951	*Gr. Mt. Transportation Agency	<u>0</u>	<u>500.00</u>	<u>0</u>
	TOTAL	0	500.00	0
Long-Term Debt:				
472.910	Debt Service	80,000	80,000.00	80,000
472.920	Interest	<u>35,165</u>	<u>35,164.28</u>	<u>31,135</u>
	TOTAL	115,165	115,164.28	111,135
Insurances:				
481.710	General Liability	19,805	14,525.12	23,480
481.720	Police/Fire/EMS Liability	3,290	1,946.00	4,085
481.730	Public Officials Liability/Bond	2,400	4,983.00	5,425
481.740	Employee Benefits Liability	5,310	6,742.50	6,725
481.750	Buildings & Contents	3,845	3,592.90	4,500
481.770	Equipment Floater	250	788.72	410
481.780	Commercial Blanket Bond	<u>2,400</u>	<u>687.50</u>	<u>1,440</u>
	TOTAL	37,300	33,265.74	46,065

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Benefits:				
486.811	Worker's Comp. Insurance	31,210	29,638.00	33,800
486.812	Unemployment	7,365	7,422.96	7,060
486.821	Retirement - Group A	0	2,211.65	0
486.822	Retirement - Group B	28,700	29,906.06	32,700
486.831	Health Insurance	93,165	91,334.55	108,300
486.832	Health Insurance Buy-Out	2,000	2,000.00	2,000
486.833	Health Deductible & Co-Pay	8,000	12,218.37	9,500
486.834	Dental Insurance	5,155	4,936.68	5,595
486.835	Flexible Spending Plan	250	375.20	250
486.840	Disability & Life Insurance	7,790	7,438.28	7,635
486.850	Social Security	63,720	63,212.68	64,290
486.880	Immunizations	175	280.00	300
	TOTAL	247,530	250,974.43	271,430
Other Items:				
491.450	Property Purchases	1	3,815.32	1
491.540	VT League of Cities & Towns	5,345	5,343.00	5,845
491.940	Williamstown Taxes	2,000	1,936.20	1,935
491.960	County Tax	48,644	48,644.00	47,985
	TOTAL	55,990	59,738.52	55,766
Interfund Transfers:				
498.210	Equipment Fund	48,000	48,000.00	10,000
498.990	Cemetery Fund	26,125	26,125.00	22,250
	TOTAL	74,125	74,125.00	32,250

**Separate Article*

GRAND TOTAL EXPENDITURES:	\$2,372,360	\$2,596,719.44	\$2,323,066
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HIGHWAY FUND REVENUES

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Current Taxes:				
311.200	Property Taxes - Highway	<u>\$1,776,725</u>	<u>\$1,776,725.00</u>	<u>\$1,819,420</u>
	TOTAL	\$1,776,725	\$1,776,725.00	\$1,819,420
State Revenue:				
334.300	Grant/Highways & Streets	179,480	181,526.28	181,750
334.300.930	Grant/Sidewalk	25,725	0	0
334.700	Grant/Paving & Bridges	<u>58,420</u>	<u>134,390.88</u>	<u>59,900</u>
	TOTAL	263,625	315,917.16	241,650

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Fees & Charges For Services:				
343.100	Repairs to Streets	300	0	150
343.200	Services Rendered	5,000	27,144.07	5,000
343.300	Gross Load Permits	1,100	1,085.00	1,100
343.400	Unregistered Vehicle Permits	455	385.00	455
343.900	Miscellaneous	<u>2,500</u>	<u>6,702.00</u>	<u>8,500</u>
	TOTAL	9,355	35,316.07	15,205

GRAND TOTAL REVENUES	\$2,049,705	\$2,127,958.23	\$2,076,275
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HIGHWAY FUND EXPENDITURES

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Engineering:				
431.100	Salaries	\$ 97,470	\$ 98,085.54	\$ 100,085
431.200	Equipment Costs	22,420	22,203.15	22,555
431.300	Supplies & Expenses	1,515	1,426.32	1,465
431.400	Buildings & Grounds	1,680	853.35	1,290
431.500	Training & Information	2,065	1,308.75	2,310
431.600	Outside Services	36,160	6,577.50	3,000
431.900	Miscellaneous	<u>1,000</u>	<u>0</u>	<u>750</u>
	TOTAL	162,310	130,454.61	131,455

Summer Maintenance:

432.100	Salaries	132,545	102,756.44	153,595
432.200	Equipment Costs	166,005	149,351.13	168,505
432.300	Supplies & Expenses	44,075	32,576.82	37,305
432.600	Outside Services	<u>105,850</u>	<u>84,982.97</u>	<u>110,750</u>
	TOTAL	448,475	369,667.36	470,155

Winter Maintenance:

433.100	Salaries	157,000	141,440.08	157,000
433.200	Equipment Costs	173,695	141,313.80	173,695
433.300	Supplies & Expenses	102,800	90,469.76	104,800
433.400	Buildings & Grounds	1,685	1,865.98	1,685
433.900	Miscellaneous	<u>20,520</u>	<u>20,420.50</u>	<u>100</u>
	TOTAL	455,700	395,510.12	437,280

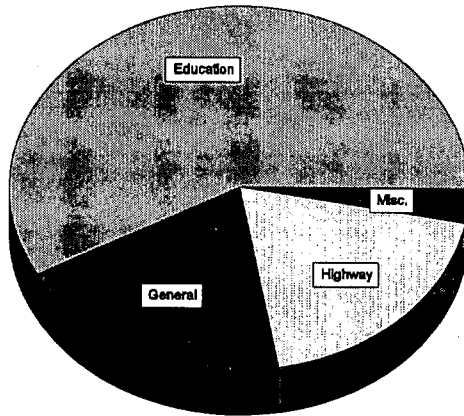
Summer Construction:

434.100	Salaries	9,810	43,761.03	12,515
434.200	Equipment Costs	16,280	72,942.76	19,940
434.300	Supplies & Expenses	2,900	11,705.00	3,000
434.600	Outside Services	<u>321,595</u>	<u>354,700.03</u>	<u>372,835</u>
	TOTAL	350,585	483,108.82	408,290

<u>No.</u>	<u>Account Name</u>	2003-2004 <u>Budget</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budget</u>
Retreatment:				
435.100	Salaries	6,660	0	3,120
435.200	Equipment Costs	5,310	0	2,120
435.300	Supplies & Expenses	3,620	0	2,180
435.600	Outside Services	<u>190,940</u>	<u>221,372.27</u>	<u>176,220</u>
	TOTAL	206,530	221,372.27	183,640
Employee Benefits:				
437.100	Salaries	52,600	66,458.58	46,880
437.800	Benefits	<u>215,830</u>	<u>214,830.17</u>	<u>243,640</u>
	TOTAL	268,430	281,288.75	290,520
Gravel Pits:				
438.100	Salaries	17,715	7,290.95	19,075
438.200	Equipment Costs	30,660	20,880.75	30,660
438.300	Supplies & Expenses	4,000	3,735.00	4,000
438.400	Buildings & Grounds	55	30.00	55
438.500	Training & Information	550	750.00	550
438.600	Outside Services	1,820	1,616.00	2,280
438.900	Miscellaneous	<u>3,725</u>	<u>3,655.45</u>	<u>3,610</u>
	TOTAL	58,525	37,958.15	60,230
Street & Traffic Signs:				
439.100	Salaries	4,900	8,847.46	5,100
439.200	Equipment Costs	6,100	6,092.34	1,155
439.300	Supplies & Expenses	7,550	4,873.09	7,850
439.400	Buildings & Grounds	80,400	72,483.40	80,400
439.600	Outside Services	100	0	100
439.900	Miscellaneous - TSAC	<u>100</u>	<u>13.05</u>	<u>100</u>
	TOTAL	99,150	92,309.34	94,705

GRAND TOTAL EXPENDITURES	\$2,049,705	\$2,011,669.42	\$2,076,275
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2004-2005 TAX RATE



BREAKDOWN OF TAX RATE

Education - Residential Homestead	\$.9909
[Non-Residential]	[1.2967]
General Fund	.3374
Misc.: Voter Donations (separate articles)	.0061
Make Up For Delinquencies	.0521
Highway Fund	.3308
	<u>\$1.7173</u>
	[2.0231]

2004-2005 AMOUNT TO BE RAISED BY TAXES

Education Taxes:

Education homestead rate:	\$.9909
Education non-residential rate:	\$1.2967

Highway Fund Taxes:

Total budget	-	\$2,076,275	
Less non-tax revenue	-	<u>256,855</u>	
Tax revenue needed	-	\$1,819,420	
		$\div \$55,000/1\phi =$	<u>\$.3308</u>

General Fund Taxes:

Total budget	-	\$2,323,066	
Less non-tax revenue	-	<u>467,425</u>	
Tax revenue needed	-	\$1,855,641	
		$\div \$55,000/1\phi =$	\$.3374

Voter approved donations - $\$33,785 \div \$55,000 =$ \$.0061

Delinquency allowance (see Table 2) - $\$286,862 \div \$55,000 =$ \$.0521

G.F. budget + voter donations + delinquency allowance = \$.3956

Table 1. Total Municipal Taxes

Highway Fund	\$.3308
General Fund	\$.3956
TOTAL	\$.7264

Table 2. Total Tax Rates

Tax Purposes	Residential (Homestead)	Non-Residential
Education	\$.9909	\$1.2967
Highway Fund	\$.3308	\$.3308
General Fund	\$.3956	\$.3956
TOTAL:	\$1.7173	\$2.0231

Table 3. Estimate of Delinquent Amount

Tax Purposes	Amount Needed
General Fund	\$1,855,641
Highway Fund	\$1,819,420
Voter Donations	\$ 33,785
Education - Homestead	\$3,822,099*
Education - Non-Residential	\$2,031,150*
TOTAL TAXES NEEDED (estimate)	\$9,562,095
Projected Delinquency Rate	x .03
Amount of Delinquent Taxes	\$286,862 ÷ \$55,000/1¢ = \$.0521

* Appropriate tax rate set by the State multiplied times corresponding Grand List figure from Form 411.

TAX RATE HISTORY

2000-2001	\$2.54
2001-2002	\$2.76
2002-2003	\$2.78
2003-2004	\$2.88
2004-2005 (residential)	\$1.7173
(non-residential)	\$2.0231

GRAND LIST HISTORY

2000 -	\$3,078,550
2001 -	\$3,288,143
2002 -	\$3,423,934
2003 -	\$3,478,808
2004 -	\$5,420,410

Debt Service & Equipment Leases - All Funds

[illegible]

YEAR:		03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
F.D. Rescue Truck (Equipment Fund)	Pd. 2010	Leased 2001																						
	\$21,190																							
Excavator (Equipment Fund)	Pd. 3/10	Leased 2003																						
	\$18,864																							
Aldrich Library (General Fund)	Pd. 12/13	Issued 1998 - Bond Debt																						
	\$55,000 - \$31,400/yr.																							
WIP Incubator Bldg. (General Fund)	Pd. 12/20	Issued 2000 - Bond Debt																						
	\$27,184 - \$10,564/yr.																							
Sewage Treatment Plant (Sewer Fund)	Pd. 9/22																							
	\$36,250/yr.																							
DPW Vehicle Shop (Equipment & Bus Funds)	Pd. 12/23 - \$66,523-36,641/yr.																							
	Issued 2003																							
E.B.F.D. #1 Gen. Improvements (Water Fund)	Pd. 2034 - \$28,028/yr.																							
	Issued 1994 by EBFD #1 - USRDA Loan																							
Water Line Connection (Water Fund)	Pd. 2041 - \$15,030/yr.																							
	Issued 2001 - USRDA Loan																							

TOWN OF BARRE DELINQUENT TAXES
AS OF JUNE 30, 2004

<u>PROPERTY OWNER</u>	<u>PRIOR</u>	<u>2003-04</u>	<u>TOTAL</u>
Abare, Florence	\$	\$ 712.08	\$ 712.08
*Adams (f/k/a) Marsha, Cynthia	786.60		786.60
^Austin, Eugene	452.01		452.01
Baker, Kevin E.		1,085.76	1,085.76
Bankvest Capital Corp.	236.43		236.43
*Bilodeau, Michael L. & Flormel	694.70	1,642.32	2,337.02
oBisson, Jerry R. & Jeannette		1,172.88	1,172.88
oBlakely, Lloyd F. & Karen Lee		993.83	993.83
Bresett, David P. & Kimberly		1,000.69	1,000.69
Burnett, Brian L. & Nicole A.		1,831.68	1,831.68
Caffeine Connection		108.00	108.00
oCarpenter, Steven & Terri		172.80	172.80
Carter's Fire Protection	12.86		12.86
oClark's Collision Center		22.97	22.97
Colton, Richard W. & Kathryn		1,372.26	1,372.26
Crawford Auto Repair		13.50	13.50
Crosby, Susan Marie		542.88	542.88
Cushing, Ronald & Sylvia		330.06	330.06
^Day, Ewing & Leona		2,298.90	2,298.90
*DeForge, Jaime J. & Deborah D.	2,390.47	861.12	3,251.59
DeForge, Suzanne		1,032.48	1,032.48
Donahue, Sean	631.74	872.64	1,504.38
Dwyer, David F. & Hara G.		642.27	642.27
Dwyer, Hara & David		457.20	457.20
oFantoni, Henry		326.88	326.88
Farnham, David L. & Christine	25.09		25.09
Florucci, Chris & Julie		2,655.36	2,655.36
Forgette, Mark & Sherla		564.48	564.48
oGagnon, Pierre A. & Donna A.		1,067.04	1,067.04
*Garrett, Daniel	250.08		250.08
*Garrett, Jessica	463.31	230.40	693.71
Garrett, Shirley B.		320.40	320.40
Gilbert's Plumbing & Heating	25.72	108.00	133.72
Gingras, Richard A. & Linda		489.60	489.60
Gioria, Robert	83.30		83.30
Giroux, Clement	1,516.96		1,516.96
Gosselin, Narcis		7,416.00	7,416.00
oGrant, Susan G.		501.84	501.84
*Gus' Catering Service, Inc.	395.40	486.00	881.40

<u>PROPERTY OWNER</u>	<u>PRIOR</u>	<u>2003-04</u>	<u>TOTAL</u>
Hannigan, Jr., Douglas & Michelle	671.37	2,086.56	2,757.93
Hayes, Deborah & Joshua		699.84	699.84
Henry, Ruth A.		1,637.28	1,637.28
◦Holmes, William & Jenny	777.01	3,219.84	3,996.85
*Hoskins, Kevin	66.72	276.48	343.20
◦Hunt, Frederick		26.37	26.37
◦Jacques, Michael		394.56	394.56
Kelty, Kathleen M.		1,666.08	1,666.08
^Kiniry, Daniel & Angela		119.65	119.65
◦Kreis, Erwin		514.08	514.08
*Labrie, Ernest W. & Linda L.	945.48	365.76	1,311.24
#Lambert, Robyn D.		6.27	6.27
^Larose, James J. & Linda L.	2,575.86	1,136.16	3,712.02
◦Lawson, G. John & Pamela		940.32	940.32
Liebold, Jonathan	16.04		16.04
◦Lessard, Robert D. & Kathleen A.		832.32	832.32
Lily Transportation Company		244.23	244.23
#Brouillette, Steven	589.26		589.26
Lowery, June M.		534.96	534.96
*^Lund, David & Theresa		2,459.52	2,459.52
Lunde, Alfred W.		112.32	112.32
◦Malnati, Jr., Frank J.		837.36	837.36
Malone, Pamela A.		954.72	954.72
◦Mascio, Lissa D.		300.24	300.24
Mattson, Allan B. & Joyce B.		535.68	535.68
McKinstry, Otis C. & Sylvia L.	405.03	422.64	827.67
*Meacham, Edward A.	3,656.94	1,546.56	5,203.50
Merrill, Douglas		385.92	385.92
*Mike's Mobile Home Sales	102.96	189.00	291.96
*Miller Building Co., Inc.	1,856.07	230.40	2,086.47
Modica, Pearl M. & Joanne E.		612.00	612.00
Montague, Earl J.	753.38	1,560.96	2,314.34
^Mudgett, Jean	618.55	2,563.20	3,181.75
Munson, Gary		311.04	311.04
Musa, Mustafa		411.121	411.12
Newton, Kristin L.	354.44	734.40	1,088.84
*Nieusma, Harris & Patricia	1,794.92	628.56	2,423.48
Nisen, Thomas E. Jr. & Lisa M.		1,146.24	1,146.24
◦Norway, Robert Scott & Joanne		117.36	117.36
Pallas, Patricia A.	856.98		856.98
#Palmisano, Joseph C.	10.88		10.88
◦Paquet, Kathleen & Verne		159.84	159.84
Pierson, Jeffrey A. & Lila		33.46	33.46

<u>PROPERTY OWNER</u>	<u>PRIOR</u>	<u>2003-04</u>	<u>TOTAL</u>
Pion, Christine		284.40	284.40
Pratt, Steve & Toni		734.40	734.40
*Pridemore, Jr., Johnnie L.	1,522.14	1,125.36	2,647.50
◦Raymond, James		52.44	52.44
Robarge, Raymond F.		433.44	433.44
Rouleau, Jeanette		941.76	941.76
Routhier, Donald R. & Lynn Ann		4,242.24	4,242.24
◦Ruel, Jean M.		495.36	495.36
Ruel, Richard W.		717.84	717.84
Ruel, Ryan		211.68	211.68
◦S Barre Fire District No. 2		609.12	609.12
◦Safford, David A. & Chantelle	1,071.83	701.28	1,773.11
Schwendtner, Barbara J.		31.22	31.22
Spencer, Jr., Herman M.	697.59		697.59
◦St. John, Kenneth		525.40	525.40
Stonecliffe, David J.	5,808.78	4,821.12	10,629.90
Taylor, Harold W.	868.02		868.02
Tedeschi, Jr., Frank J.		997.92	997.92
Tillou, Daniel W.		1,368.56	1,368.56
◦Top Of The Hill Crew, Inc.		676.08	676.08
Viens, Ernest & Susan	3,789.36		3,789.36
Villa, Jr., Manuel		508.32	508.32
^Wade, Richard		950.40	950.40
◦Wagner, R. Scott & Nancy		874.08	874.08
Watson, Jean MacIver		514.80	514.80
◦White, Thomas S. & Sherry G.		983.52	983.52
Wilde, Allen C.	2,328.00	2,537.28	4,865.28
*Wilde, Thomas M. & Cara L.	1,461.15	1,140.48	2,601.63
*^Williams, Terry L. & Brenda L.	769.56	2,131.20	2,900.76
*Willis, Kendall L. & Susan M.		2,039.04	2,039.04
◦Winner, Steve		535.68	535.68
^Woodard, Michael A. & Lisa M.		357.84	357.84
◦Yandow, Clement T. & Carole A.		2,217.60	2,217.60
◦Young, Steven R.		376.56	376.56
◦Youngman, Kipp N. & Sara S.		565.92	565.92
GRAND TOTALS:	\$42,332.99	\$96,987.96	\$139,320.95

*Legal action being pursued.

^Partial payment received as of 6/30/04.

◦Paid in full after 6/30/04.

#Ownership transfer.

BARRE TOWN AUDITORS

Charles Woodhams

Melissa Brown

Charles Miller

INVENTORIES OF TOWN PROPERTY

<u>Real Estate:</u>	<u>Appraised Value</u>
Public Works Garage & Land (6/45)	\$731,700
Vehicle Maintenance Facility & Land (6/34-4)	995,100
Water Pumping Station (27/43)	51,000
Municipal Building & Land (28/23)	1,226,000
East Barre Fire Station & Land (25/171)	408,200
South Barre Fire Station & Land (26/52)	499,300
EMS Building & Land (32/13)	333,000
Williamstown (48.81 acres)	71,900
Williamstown (13.4 acres)	134,000
Recreation Lots:	
Websterville (23/38)	55,000
Lower Graniteville (17/50)	66,000
Upper Graniteville (14/22)	36,000
Trow Hill (34/52)	38,500
East Barre (25/157)	95,300
(25/158)	22,000
(25/159)	22,000
Richardson Road (39/3-3)	21,000
Other Lots:	
Quarry Hill Picnic (31/58)	40,800
Quarry Hill Slope (31/62)	32,600
Holden Road (17/47)	33,200
East Barre (25/140)	21,600
East Barre - across from Cameron's (25/100)	17,500
Graniteville Picnic (17/45)	44,000
South Barre Road (30/8)	15,800
Skylark Drive R.O.W. (35/49-1)	30,800
Milano Hill (23/67)	44,000
Sewer Pump Station (21/3)	66,800
Former Sewer Plant (25/97)	67,300
Wilson Cemetery (6/28)	151,300
Maplewood Cemetery (9/8)	71,200
West Hill Cemetery (5/87-1)	72,000
Property Acquired Through Tax Sales:	
Cogswell Street (14/1)	19,400
Cheney Road (5/136)	6,200
Quarry Hill (6/22)	38,500
(6/22-3)	31,500
(6/22-4)	31,500
(6/22-5)	31,500

Snowbridge Road (5/134)	10,500
Farwell Street (312/2)	5,700
Retention Pond - W. Cobble Hill (34/89-31)	35,000
Former F.D. #7 lot (34/89-32)	4,700
Wilson Industrial Park Lots:	
Pitman Road (6/47-4)	128,600
Pitman Road (6/46-1)	92,300
Parker Road (6/47-13)	72,000
Pitman Road (6/46-2)	104,300
Bolster Road (6/47) (agricultural set-aside)	171,700
Pitman Road (6/47-5)	131,000
Pitman Road (6/47-6) (inc. undevelopable side hill)	87,800
South Barre Well Site (5/147-2)	40,000
TOTAL:	<u>\$ 6,557,100</u>

Equipment Leased to School:

2003 International diesel buses (3)
 2002 International diesel bus
 2001 International diesel bus w/wheelchair lift
 2001 International diesel bus
 1999 International diesel buses (2)
 1999 Chevrolet diesel bus
 1997 Chevrolet S-10 4x4 pickup truck
 1994 International diesel buses (2)
 1993 International diesel bus
 1992 International diesel buses (4)

Gasoline Equipment:

2004 Ford F150 ½-ton pickup truck
 2004 Chevrolet Express sewer van
 2004 Ford Crown Victoria sedan
 2003 Ford Crown Victoria sedans (2)
 2001 Ford Crown Victoria sedan
 2000 Ford Crown Victoria sedan
 2000 Jeep Cherokee
 1998 Chevrolet S10 pickup truck
 1996 Dodge ½-ton pickup truck
 1996 Mercury Sable sedan
 1973 John Deere tractor JD301

Diesel Equipment:

2003 Mack dump truck

2003 Caterpillar excavator
2003 International dump truck lo-pro
2002 International 7400 4x4 truck
2002 Power Grid 600 sand screen
2001 International dump trucks (2)
2001 Ford F550 1½-ton truck
2000 International dump truck
2000 Caterpillar 938G loader
1998 International dump truck
1998 Ford sewer vac
1997 John Deere 410E backhoe
1997 Chevrolet dump truck
1997 Dodge 1-ton dump truck
1996 Chevrolet dump truck
1996 GMC dump truck
1995 International dump truck
1995 Kubota lawn tractor
1995 Ingersoll-Rand roll
1992 Bobcat skid-steer loader w/backhoe, posthole auger, broom
1991 International dump truck
1991 John Deere grader
1991 Fiat Allis loader
1988 John Deere excavator
1988 GMC diesel bus
1986 Caterpillar grader
1979 Kubota tractor

Fire Equipment:

2002 International rescue truck
1995 Freightliner pumper
1994 Freightliner pumper
1993 International tanker
1990 Ford rescue truck
1988 International tanker
1985 Chevrolet diesel pickup
1983 Ford diesel pumper
1976 Ford tanker
1975 International pumper
1973 Chevrolet tanker
1951 Dodge cargo truck

Ambulance Equipment:

2001 Ford ambulance
2000 Ford ambulance
2000 Ford ambulance

1999 Ford ambulance
1995 Ford ambulance
1989 International ambulance

Other Equipment:

Sewer water jet
2-ton roll & trailer
Snowmobile trailer
3-ton trailer
8 one-way plows
Trailer for Kubota tractor
Liquid calcium chloride unit
w/storage tank & pump
2004 John Deere 475 mower
2 York rakes
12-ton tilt-top trailer
8 single wings
1965 Flexible sewer rodder
Fisher plows
Sand screen
2 tampers
5 chainsaws
Gangmower
3 v-plows
1 weedwacker
1995 Sullaire compressor & attach.
Post driver
Cement mixer
5 water pumps
4 hydraulic salters
2 single grader wings
1997 John Deere 345 mower 4 9'
2000 SCAG mower

Garage Equipment:

Mobile radio network:
1 base, 6 remotes, 16
mobile units, 9 portables,
42 plectron units
18 School bus mobile radios
AC/DC welder/generator
Hobart welder
Tire changer & balancer
1 1/2-ton floor jack
Floor crane
Engine analyzer
Truck tire changer
2 Battery chargers
Tap & die set - 1/2" to 1"
2 power grease guns w/attachments
Portable lubrication dispenser
Portable electric power plant
Oil dispenser
AC/DC welder
Transmission jack
20-ton hydraulic floor jack
Porto-power
High-pressure washer

Miscellaneous:

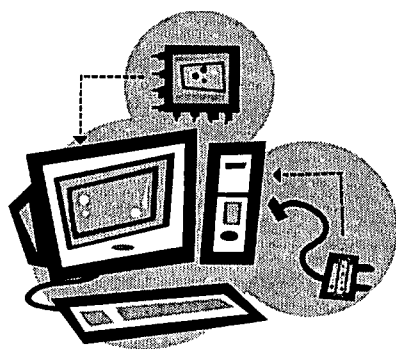
Small tools, welding rods, filters;
wiper blades, nuts, bolts, spare
tires, chain, plow blades
Steel shelving, lockers, desks
Shovels, rakes, picks, brooms
Fire and suction hose

Office Equipment:

8 typewriters
12 electronic calculators
1 electric letter opener
1 check meter
1 binding machine
1 postage machine and scale
2 tape recorders
1 cash register
3 sets of Vermont Statutes
1 blueprint machine

1 engineering-size copier
All town records since 1895:
Land records
Birth, death & marriage records
Cemetery records
School registers
Grand List and tax books
Work stations, desks, and chairs
File cabinets, map files, and shelving

5 photocopiers
4 fax machines
Engineering supplies & equipment
2 Optech voting machines
1 Network server
22 PC's
15 printers
Folding tables and chairs
Conference tables and chairs



www.barretown.org

Visit the Town of Barre web site for announcements, publications, permit forms, monthly calendar, etc. The site includes information on boards and commissions, administrative departments, public safety, meeting minutes, genealogy information, keyword search function, links to other sites of interest, and much more!

WAGES AND SALARIES PAID TO TOWN OFFICERS AND EMPLOYEES - FY '03-04

(includes only those earning more than \$500)

<u>Name - Department</u>	<u>Amount</u>
Aja, Paul - Recreation	\$ 12,410.49
Aldsworth, Joseph - EMS	49,208.76
Anderson, Thomas - Fire	2,339.50
Armantrout, Michael - Police	21,059.53
Aubut, Matthew - Fire	855.00
Austin, Norton - Public Works	18,013.94
Bailey, Thomas - Public Works	34,002.62
Balzanelli, Jr., Salvatore - Fire	1,760.00
Balzanelli, Sandra - Fire	947.00
Bariteau, Jean-Miguel - EMS MICU Paramedic	14,955.00
Bartlett, Alice - Assistant Town Clerk	29,011.47
Beaudin, Joyce - Administrative Assistant	28,816.00
Blake, Wendell - Police	1,497.50
Blondin, Steven - Public Works Superintendent	48,295.11
Blouin, Tyson - Fire	901.00
Blow, Gordon - Summer Public Works	2,768.20
Bonacorsi, Carol - Reappraisal	5,602.50
Booth, Jeffrey - Cemetery	12,959.37
Breer, Virginia - Bookkeeper	31,002.50
Brick, Jr., Timothy - Recreation	15,788.35
Brown, Bryan - Public Works/Fire/Police	42,676.83
Brown, Raymond - Cemetery/Public Works	13,698.44
Brown, Seth - Summer Public Works	2,682.17
Brown, Sheila - EMS	54,220.61
Buntin, Shirley - Clerical	3,667.14
Caron, John - EMS MICU Nurse	8,004.00
Castle, Charles - Selectboard	2,052.81
Cetin, Matthew - EMS MICU Nurse	825.88
Chrostowsky, Aaron - Management Intern	20,317.50
Coakley, Donna - Clerk-Dispatcher	990.40
Copping, Jay - EMS	5,286.12
Corbin, Christopher - Fire	855.50
Couture, Richard - Fire	894.50
Crowther III, William - Assistant Town Clerk	30,922.92
Crowther IV, William - Engineering Assistant	3,644.76
Crowther, Bryan - Summer Public Works	4,776.93
Culver, Joshua - Summer Public Works	2,804.65
Day, Christopher - Fire	2,094.84

Degreenia, Forrest - Fire	729.00
Derosia, David - EMS MICU Nurse	1,434.00
Desilets, Angella - Administrative Assistant	21,904.15
Dindo, Mike - Fire	1,627.50
Dodge, William - Police	55,758.32
Doney, Lynn - EMS	54,912.44
Doyle, Patrick - EMS	55,584.76
Duhaime, Robert - Police	821.20
Eaton, Willis - EMS	41,284.16
Farnham, Douglas - Selectboard	2,042.56
Felch, Kathie - Assistant Town Clerk	23,651.78
Fish, Marion - Selectboard	2,036.81
Fleury, Jason - Police	645.10
Folsom, Steven - EMS	30,754.74
Frey, Jacob - EMS	55,564.34
Frey, Mary Ellen - Fire	580.00
Gainey, Donald - Cemetery/Recreation Supervisor	22,959.42
Galway, Diane - Executive Secretary	35,078.64
Galway, Jennie - Summer Public Works	2,185.72
Gladden, Brian - EMS	37,104.13
Greenquist, Dylan - Summer Public Works	1,709.20
Gregoire, Scott - Public Works	18,543.94
Hackwell, Jason - Management Intern	4,732.50
Haynes, Larry - Fire Chief	4,723.50
Haynes, Sally - Clerical	718.18
Haynes, William - Fire	2,122.00
Heath, Burton - EMS	46,456.39
Hebert, Eric - EMS MICU Paramedic	7,967.00
Henry, Jeremy - Summer Public Works	1,519.24
Hinrichsen, Harry - Town Engineer	46,332.44
Houston, Michael - Public Works	38,251.42
Howarth, Cynthia - EMS	8,506.73
Hrubovcak, John-Michael - Public Works	38,832.95
Huckins, Andrew - Fire	1,012.00
Hull, Jeanne - EMS Billing Clerk	23,353.39
Hutchins III, Samuel - Health Officer	1,000.00
Jackman, Seth - Fire	918.00
Jennings, David - EMS Director	46,733.34
Johns, April - EMS	1,013.54
Johns, Jason - EMS	7,841.75
Kaniza, Fatima - Cleaning Person	7,197.21
Kelty, Donna - Town Clerk-Treasurer	41,801.44
Knox, Christopher - EMS	39,546.47
Kourkoulis, Panagiotis - EMS	1,959.08

Kouwenhaven, Derek - EMS MICU Paramedic	928.00
Lamson, Scott - Assistant Public Works Superintendent	39,848.60
Lamson, Thomas - Summer Recreation	4,313.64
Lang, Michael - EMS	11,859.34
Levesque, John - Reappraisal	6,220.00
Lincoln, John - Research Clerk	11,645.15
MacIver, R. Donald - Fire	974.50
Maloney, Christopher - EMS	46,662.89
Manchester, Sr., William - Public Works	6,644.94
Martel, Jacques - Public Works	36,537.03
Martel, Michael - Public Works	31,076.08
McFaun, Francis - Selectboard	2,034.75
McGuire, Karen - EMS	967.98
Messier, Louis - EMS	50,529.79
Metivier, Claude - Fire	634.00
Mitchell II, W. John - Selectboard/Emergency Management	3,315.07
Mott, John - Police	51,327.97
Munson, Gary - Public Works	37,805.80
Murray, Gordon - EMS	8,105.19
Newton, Jeffrey - Fire	784.00
Packer, Jonathan - Reappraisal	2,136.32
Parry, Jammie - Police	6,491.67
Patch, Orton - Police	1,585.10
Peckham, William - Public Works	34,639.45
Petrella, Albert - Fire	561.00
Plourde, Ann - EMS MICU Nurse	5,970.00
Preston, Robert - Fire	1,177.00
Putney, Brent - Fire	1,461.00
Riddle, David - Police	22,968.98
Rogers, Carl - Town Manager	65,487.75
Rossi, Nicholas - Summer Public Works	3,336.30
Ryan, Joseph - Police	1,429.90
Rylander, Alf - EMS MICU Paramedic	1,274.00
Salvatori, Gino - Public Works	42,323.56
Sanborn, Christopher - Fire	2,196.00
Satterfield, Charles - Police	1,351.00
Schauer, Russell - Clerk-Dispatcher	1,323.13
Simoneau, Gerald - EMS	2,905.18
Southworth, Jr., Norwood - Public Works	32,229.45
Stevens, Michael - Police Chief	55,291.31
Stratton, Colby - Summer Public Works	1,160.00
Stratton, Jeffrey - Public Works	28,346.74
Surridge, Peter - EMS	45,439.31
Thayer, Paul - Police	52,880.41

Thereault, Jonathan - EMS	4,498.27
Thompson, Diane - EMS	8,864.25
Toohey, Donna - EMS MICU Nurse	2,463.00
Trepanier, Danielle - Fire	1,277.00
Trottier, Micheline - Clerk-Dispatcher	20,589.65
Truhan, Christopher - Police	41,916.65
Vasques, Daniel - Fire	1,341.00
Violette, Christopher - Planning & Zoning Administrator/Fire	40,468.00
Watts, Michael - Police	50,164.38
Wescom, Jr., Roy - Public Works	36,978.84
Wheatley, Peter - Public Works	19,543.51
Winter, Jon - Fire	563.00
Wood, Jr., Donald - Fire	1,486.00
Woodard, Michael - Public Works	34,796.35
Wright, Michael - EMS MICU Paramedic	1,152.00
York, Kroy - Public Works	12,886.34

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DONATIONS

The Recreation Department has received many donations over the past several years from various sources. The money is set aside each year to be used for improving the department. Following is a list of donations received from July 1, 2003 to June 30, 2004.

Donated By

Capital Soccer
Barre Homecoming Raffle
Barre Men's Softball League
Men's Over 30 League
Barre Women's Softball League
Thunder Chickens Snowmobile Club

For

Soccer fields
Travis Mercy Skate Park
-
Field improvements
-
Water fountain - Mercy Skate Park

Total Recreation Donations Received 2003-04:

\$ 5,145.00

Thank You!

Aldrich Public Library

Like most non-profit organizations, the Aldrich Public Library is facing difficult financial times. The demand for services has increased tremendously since the construction of the addition to the main library building in 2000, yet annual support for the library has not increased proportionately.

Rising Costs. During the past four years, costs have risen in nearly every area of library operations: electricity costs three times what it did, heat is twice as expensive, worker's compensation insurance and janitorial service are five times more, and health insurance expense has doubled. Meanwhile, salaries are level-funded and are far from competitive, and we are doing without a student page.

Annual Deficit. Consequently, Aldrich Library has experienced an annual shortfall of \$25,000-\$30,000 in each of the past three years. In light of this, the library has tightened its belt and taken steps to conserve energy and minimize expenses to avoid further deficits, but it's still tough to make ends meet.

Tax Support. While the average Vermont library receives \$18.42 per capita in tax support each year, Aldrich Library receives just \$7.86. The Board of Trustees is asking the residents of Barre City and Barre Town to increase the level of annual tax support for the library.

How To Help. Other ways citizens can help the library include: contributing to the annual fund drive; attending the library's fundraising events such as the book sale in July, the Chinese banquet/auction in February, and the spring gala in April; joining the Friends of the Library; serving on the Board of Trustees; designating the library as recipient of memorial and other gifts; sponsoring a favorite author by buying copies of his/her books; volunteering to help with mailings and special events; and making a bequest to the library.

Comings & Goings. We offer our sincere thanks to retiring trustees Melissa Blouin, Marion Fish, and William Hedberg, and offer a warm welcome to three new trustees: Marilyn Blake, Ann Hutchins, and Jeffrey Maher.

- Karen Lane, Library Director

Board of Trustees

Barre Town:

M. Lesley Bell
Marilyn Blake, Treasurer
Ann L. Hutchins
Nancy F. Pope, Vice-President
Selectboard Rep. Marion Fish

Barre City:

Nancy Gale
Jeffrey Maher
John F. Nicholls, President
City Council Rep. Kevin Moulton

Battered Women's Services & Shelter

Fiscal year 2004 has been a year of growth and change for BWSS. Our shelter addition and renovation projects are nearly complete, and we will soon be able to shelter more families as well as being completely handicapped accessible. Last year, staff and volunteers responded to 3,416 hot line calls, an increase of calls by 10% from the previous year. Shelter services were provided to 19 women and 19 children for a total of 1,029 person nights. Our school program, "Violence-Free Relationships Project", reached a total of 978 students in Washington County – over 300 more students than the previous year. BWSS provided community presentations to 127 individuals. Advocates provided support for 169 plaintiffs during Final Relief From Abuse Hearings. Attendance at Court Education Programs was 132. A total of 1,529 people received direct services from our staff and volunteers. Support groups allowed 27 women to come together on a weekly basis to process feelings and receive peer support. Our 25 dedicated volunteers contributed over 10,000 hours to the work of BWSS.

Our services include:

- **SHELTER:** Women and their children feeling domestic abuse are offered respite from violence in a safe home-like environment. Families are provided information about domestic violence and community resources, referrals, and advocacy to social services and the courts.
- **SHELTER YOUTH PROGRAM:** Available to children staying in Shelter.
- **24-HOUR TOLL FREE HOT LINE (1-877-543-9498):** Staff and trained volunteers maintain a 24-hour hot line to offer support, intervention, information, and referrals for victims of domestic violence.
- **COURT EDUCATION PROGRAM:** Educating plaintiffs about the dynamics of domestic abuse and the process followed at the Final Abuse Hearing, as well as providing an advocate to be present at the hearings.
- **EMERGENCY, CIVIL, AND CRIMINAL COURT ADVOCACY:** Accessed information and referrals through the Hot Line.
- **SUPPORT GROUPS:** 8-10 week programs with provided childcare.
- **VIOLENCE-FREE RELATIONSHIP PROGRAM:** Offered to middle and high school students in Washington County.
- **NOBODY LIKE ME! :** Arts-based violence prevention and intervention group for young children.
- **EDUCATIONAL PRESENTATIONS:** Are offered to civic organizations and businesses upon request.
- **INFORMATION AND REFERRAL:** Services available through our 24-Hour Hot Line.

Central VT Adult Basic Education, Inc.

Central Vermont Adult Basic Education is proud to have the support of Barre Town for our services and is deeply appreciative of the generosity expressed by the voters at Town Meeting.

Last year, CVABE teachers provided free instruction to 25 adult students from Barre Town. Fourteen of these students were young people aged 16-21 who were out of school. Three students were either refugees or immigrants who were learning to speak, read, and write English.

It costs CVABE \$900 to serve the average adult literacy student in one year. Instruction is provided in an individualized, highly effective program which best meets the need and circumstance of each student. A number of students from Barre Town were involved in our Depot program designed specifically for young people who have left school before graduating. Others enrolled in our basic literacy program; in our computer program; in our Family Literacy program; in our GED (high school equivalency) program, and our English As A Second Language program. For each student, CVABE endeavors to make learning as accessible and as successful as it can be.

Besides the appropriation of \$2,900 approved by Barre Town voters, CVABE is enriched by the talents and skills of Barre Town volunteers who, each year, work with us in a variety of capacities. The fact that the Town subsidizes our services gives a real boost to the efforts of these hard working men and women.

Central VT Community Action Council

Since 1965, the Central Vermont Community Action Council, Inc. has served low-income residents of Lamoille, Orange, and Washington Counties and nine communities in Windsor, Addison, and Rutland Counties. CVCAC's programs and services are designed to help families work toward better lives and to improve the overall quality of life in their communities. This year, CVCAC worked with 9,123 individuals in 4,150 households through Head Start/Early Head Start, our Child Care Food Program, Community Economic Development programs, Family/Community Support Services, Weatherization Assistance, Crisis Fuel resources, and Community Action Motors.

In our most recently completed program year, CVCAC helped 414 individuals in 151 Barre Town families with emergency assistance and comprehensive program services designed to teach important skills and help people access the resources they need to build better futures. Here are some CVCAC program statistics for Barre Town:

- 92 households (including 243 family members) received emergency assistance with food, shelter, Crisis Fuel, and other basic needs. An additional 6 people received assistance through Wellness On Wheels, our mobile outreach project.
- 10 households participated in Head Start and Early Head Start programs that supported 22 family members.
- 20 households were issued a donated vehicle for free, benefitting 45 family members.
- 9 daycare providers participated in our Child Care Food Program to provide nutritious meals to the 72 children in their care.
- 6 people received training and technical assistance from our Micro Business Development program, and 2 women participated in programs of the Vermont Women's Business Center to start or expand small businesses.
- 2 local businesses accessed \$58,000 in financing from Community Capital of Central Vermont, a loan fund administered by CVCAC.
- 4 households, representing 7 family members, benefitted from lower utility bills and increased comfort through the free assistance provided by our Weatherization Program.

CVCAC uses a formula for our funding requests to all towns based on population, number of residents served, and dollars spent in each community. Your support is critical to our work, and the Board and staff at CVCAC are most grateful for your help.

CVCAC is supported in part by the towns we serve!

Central VT Council on Aging

The Central Vermont Council on Aging is a private, non-profit organization that assists elders in remaining independent as long as possible in their own homes and communities. The Council uses federal, state, and local funds to provide a variety of programs and services for elders, either directly or under contract with local groups and organizations.

CVCOA requests funding from the communities it serves in order to support its case management program. Case managers are trained to work with elders in their own homes to assess needs and develop individualized care plans. By connecting to elders with public benefits programs and other community and state resources, case managers aid elders in making life choices. The case manager for Barre Town is Karen Eddy. To speak with her, please call 476-1692.

Other services provided directly or under contract are: information and assistance; community and home-delivered meals; food stamp outreach; rides to doctors, grocery stores, and a variety of essential destinations; legal services; health insurance counseling; home sharing; companionship; assistance with household tasks; nutrition education; caregiver support services and grants; successful aging initiatives; support for senior center activities; mental health services; and the *Silver Voice* newsletter. The Council involves a number of community volunteers by hosting programs such as Neighbor To Neighbor, AmeriCorps, Senior Companion, Home Share, and the Retired & Senior Volunteer Program (RSVP).

More information on all Council initiatives can be obtained by calling the toll-free Senior Help Line: 1-800-642-5119. Please don't hesitate to call for more information or assistance.

The Central Vermont Council on Aging recognizes and appreciates the valuable support for programs and services for Central Vermont elders from Barre Town.

Central VT Economic Development Corp.

The economy in Vermont and nationally has seen marked improvement over the past year. Central Vermont has benefitted from this trend although we have seen some layoffs and plant closings during this time. There are 950 more people working in Central Vermont than there were a year ago according to Department of Employment & Training statistics. Our unemployment rate is consistently below the State and National averages. Underemployment is still a concern, however.

Housing continues to be an issue in Central Vermont. There is more demand for housing than there are units available, and employers report that new employees are having difficulty finding appropriate housing. Most new construction is being done for the owner, and there is little being built for the market. Cost and affordability at all levels are a concern. As interest rates are beginning to rise, this may slow the housing demand somewhat. CVEDC will continue to work on this issue.

CVEDC approved four SBA-504 loans in the past year, providing those businesses with long-term fixed rate financing that allowed them to expand.

We continue to work with the Barre Area Development Corp. on a variety of projects and recently concluded filling the incubator building. Cabot Cheese has leased the entire building for dry storage.

Workforce development is still at the forefront of CVEDC's efforts, and we are working closely with area businesses and the CV Workforce Investment Board on this issue. A new coordinator for the Workforce Investment Board has recently been hired.

The Small Business Development Center Specialist who works out of the CVEDC office continues to provide Barre Town residents with information about starting a new business or in the case of an existing business, marketing, financing or other information to assist their business. A number of Barre Town residents took advantage of this free service last year. John Brennan is the new SBDC Advisor working out of the CVEDC office.

Our web site continues to grow, and we encourage you to visit the site at www.central-vt.com/cvedc. A commercial/industrial sites data base has been added and lists the Wilson Industrial Park.

We appreciate the support given to CVEDC by the Town of Barre over the years and look forward to continuing our successful relationship with the Town in the future.

Lastly, the Central Vermont Economic Development Corporation wants to thank Francis "Topper" McFaun for his leadership over the past two years he has served as President of CVEDC and wish him well on his recent retirement from the Vermont Department of Employment & Training.

Central VT Home Health & Hospice

Central Vermont Home Health & Hospice is a 93-year old non-profit agency governed by a local voluntary Board of Directors. Serving the residents of 23 Central Vermont towns in the comfort and privacy of their own homes, CVHHH is committed to providing comprehensive, high-quality home health and hospice care to all Central Vermonters, regardless of their ability to pay. In addition, the agency promotes the general welfare of the citizens of Central Vermont with long-term care services and health promotion activities including flu and pneumonia vaccinations, health screenings, and foot care clinics. Our hospice program offers volunteer training and comprehensive bereavement services throughout the year.

In the 12-month period between July 1, 2003 and June 30, 2004, there were 388 Barre Town families served by CVHHH.

	<u># Visits</u>
Home Health & Hospice Care:	
Skilled and High-Technology Nursing	4,243
Home Health Aide Service	7,023
Physical Therapy	1,153
Occupational Therapy	181
Speech Therapy	21
Medical Social Service	193
Long Term Care:	
Case Management	136
Personal Care Aide	4,185
Homemaker	702
Maternal Child Health Care:	333

Town funding will help ensure CVHHH can continue these services in Barre Town through 2005 and beyond.

For more information, contact Eileen Blake, RN, President and CEO, or Barbara Butler, Community Relations & Development Director, at 223-1878.

Central VT Regional Planning Commission

The Central Vermont Regional Planning Commission is a consortium of 23 towns and cities in Washington County and western Orange County. CVRPC provides a forum in which municipalities work together to address regional issues and opportunities. It also offers its member communities professional assistance with local planning efforts through its experienced and knowledgeable staff.

This past year the Commission focused on implementing goals contained in the Regional Plan and the Regional Transportation Plan. The Commission's Transportation Advisory Committee continued to evaluate the regional inter-modal transportation needs and problems and make recommendations to the State Transportation Agency on projects that should be included in the Agency's 5-year capital program. The Commission is also involved in the review of regionally significant Act 250 development projects and the local designation of village and growth centers. The Commission continues to work on the development of regional and local pre-disaster mitigation plans, population and housing growth projections, and review and approval of town plans as required by statute. CVRPC also began its Brownfields assessment program and had initial assessments done on two sites in the Region. The Commission is looking for additional commercial/industrial sites that may be contaminated and would qualify for a Brownfields assessment. In conjunction with the Central Vermont Economic Development Corporation and the Central Vermont Chamber of Commerce, CVRPC updated the bike route maps and added several new routes. These maps are available by request at www.cvrpc@cvregion.com.

CVRPC assisted the Town with the review of Act 250 projects, the local pre-disaster mitigation plan, a fluvial geomorphology assessment of the Stevens Branch, and the administration of the Vermont Community Development grant for the addition being built for a new line of cheese manufacturing at Vermont Butter And Cheese.

CVRPC continues to work with local officials to provide GIS mapping, including planning maps for a variety of projects and municipal plans, bicycle and pedestrian path suitability maps, and maps of the region's natural resources. CVRPC provides model bylaws, such as the telecommunication facilities bylaws that can be used as a stand-alone ordinance or as an amendment to existing zoning bylaws. CVRPC continues to maintain its web-based planning tools that guide officials in updating town plans and zoning ordinances and finding additional resources related to planning.

Thank you for your continued support. We look forward to another year of serving our member communities and the Central Vermont region.

Central VT Solid Waste Management District

The Central Vermont Solid Waste Management District provides leadership, education, and services for residents and businesses in reducing and managing their solid waste in order to protect public health and the environment to the greatest extent feasible.

From July 1, 2003 through June 30, 2004 the District worked to create a Five Year Workplan to help the region reach the goal of Zero Waste that we set out in our new Solid Waste Implementation Plan (SWIP) in FY 2003. The Five Year Workplan is a practical, working guide identifying the activities and programs the District will undertake in the first five years of our SWIP to set a foundation from which the Zero Waste goal can be achieved. The outcome of our Workplan will be a region-wide infrastructure of facilities and services through which municipalities, residents, and businesses can drastically eliminate waste.

With Zero Waste, the goal is to no longer produce "trash" which needs to be disposed of, but instead be able to utilize it as resources for the production of something new and needed. For example, the District's Commercial Composting Project that got underway in April 2004 diverted approximately 21 tons of food "waste" from April through June to a local composting company for use as chicken feed and the production of compost for area farmers. The number of participants began with 4, grew to 7 businesses, and we expect it to increase to 11 or more participants by September.

We are excited about the possibilities this new plan provides, and we encourage you to review our new SWIP and accompanying Five Year Plan documents for yourself. Please contact the District for copies at 802-229-9383 or comments@cvswwmd.com.

Here are some of the highlights of the District's FY 2004 program work. Our complete FY 2004 Annual Report will be available in mid-December 2004. Please note that since we work with a variety of vendors and reports are received on a variety of time schedules, some FY 2004 data was not available in time for this report. In these cases, FY 2003 data is provided to offer a perspective.

- **Illegal Dumping Prevention** - Four previously adopted dump sites were monitored and maintained in Barre Town as part of the District's Adopt-A-Site program in FY 2004.
- **Illegal Burning Prevention** - Educational program to explain the dangers of burning for human and environmental health. Materials were distributed throughout member communities via point-of-purchase displays, radio and print ads, and fliers.
- **Recycling** - During FY 2004, more than 804 tons of recyclables were collected at both District staffed and volunteer-run depots, in addition to 69 tons of tires, 351 tons of metal, 7,285 yards of cardboard, 254 appliance-free freon units, 50 lbs. of PCBs, 2,650 gallons of oil, and 1,033 tons of trash.

- **Hazardous Waste** - Three hundred ninety-two households (up 104 households from the previous year) and 30 businesses (up from 12 businesses the previous year) utilized the nine collections held May through October 2003. Three hazardous waste collections were held during May and June 2004; data will be available in the CVSWMD FY 2004 Annual Report published in December. Educational materials were distributed at the events to help residents reduce the quantity of hazardous materials used and to reduce disposal fees and quantities.
- **Non-Toxics Education** - Seven elementary schools throughout the District took part in the 10-week DeTox Family Program for parents and school staff. The program aims to help reduce the use of toxic products in the home and in schools. Four schools have also taken the DeTox Pledge to reduce the use of toxic cleaning products in their schools. Education staff also developed a video version of our DeTox workshop titled, *Look What's Lurking Under Your Sink!* Copies will be sent to all schools that have participated in the program, and it will be used in place of the workshop in schools where evening programs are not well attended.
- **Speakers Bureau** - Led 24 Art & and 3Rs Workshops ranging from our own Cabin Fever Craft Day in January to programs via community centers, alternative education programs, after-school programs throughout the District, the Barre Recreation Department, and day care centers.
- **Reuse** - The biannual Clothing Drop 'N Swap diverts tons of clothing from disposal. About 1,000 District residents take part in each event.
- **Junk Car Assistance** - The District offers assistance with the free removal of junk cars from member towns. The data for FY 2004 shows we helped 54 residents recycle 64 vehicles.
- **Green Up Day Grants** - Nineteen member communities requested and received reimbursement for Green Up Day activities in FY 2004. The average reimbursement per town was \$295.53.
- **Electronics Collections** - The District collected 103 tons of electronics for recycling through an on-going collection at the Barre Town Recycling Depot, and three special collections held in conjunction with satellite household hazardous waste collections.

Green Mountain Transit Agency

The Green Mountain Transit Agency is a Vermont private not-for-profit agency that was created in April 2003 for the purpose of providing a range of public transportation services in Washington County and the towns of Orange, Williamstown and Washington in Orange County. GMTA is a full-service public transportation provider offering such services as fixed route and deviated fixed route bus services, demand response, commuter routes, ridematch, shopping shuttles, Medicaid transportation, transportation services for the elderly and the disabled, and a county-wide ridesharing program.

The Town of Barre is served by several of GMTA's services. Our fixed route service called the Hannaford Shopping Special runs in Barre Town every Tuesday, traveling on the Route 14 corridor between Williamstown through South Barre and into Barre City. GMTA's Rideshare program is another resource for residents to explore alternatives to the use of single occupancy vehicles as a primary means of transportation.

GMTA's Volunteer Driver Program (which is designed to address some of the different transportation needs that persons with disabilities and the elderly may have by providing assistance with arranging and paying for the ride) is undoubtedly the largest transportation service GMTA provides to Barre Town residents. Primary fundings for this program is obtained through grants that are managed on behalf of the Council On Aging. Additionally, Medicare, PATH, and various other third parties are used to finance this important service. In the last fiscal year, GMTA provided 102 Barre Town residents with more than 800 one-way trips to appointments and other life activities that are necessary for residents to maintain normalcy, despite difficult life issues.

GMTA appreciates the financial assistance given by the voters of Barre Town to support transit programs and initiatives, and we look forward to another year of serving your residents with transportation solutions. For information, please call 802-223-7287 or visit our website www.gmtride.org.

Home Share of Central Vermont

The generous 2-year grant from the Town of Barre has allowed Home Share to move forward under the umbrella of its sponsor, the Central Vermont Council on Aging. The first year of operation was largely consumed by the activities required to start up a new non-profit organization: developing the infrastructure, office, personnel, and volunteers. Added to that, we knew that outreach was key to our success and concentrated time and resources accordingly.

Each individual case includes complete background checks on every applicant, exhaustive interviews, careful thought about potential matches, introductions, trial matches, the match itself, followed by continuing assessment and monitoring of the progress of each home share. We have fielded more than 225 inquiries about the program (a number of them coming from Barre Town residents) and have moved 63 of them along to the interview stage. We now have a pool of 33 high quality applicants which allows us the option of introducing several potential home seekers to each home provider.

Our intense focus on outreach is paying off as people across our region are recognizing and remembering our name and responding to our message. From people we meet on the street to the people who call for information, they know about Home Share of Central Vermont because they heard about it on the radio, saw a postcard in a doctor's office, read an ad in a newspaper, or perhaps stopped to look at a poster on a bulletin board while buying a creemee. We hear that doctors are telling patients, ministers are telling their congregations and neighbors are telling other neighbors.

This saturation is thanks to hard work by our staff, our exceptional volunteers, and to Mike Eakin (an award-winning advertising creative director) who has donated countless hours to design our marketing campaign. Since last July, Home Share staff Betsy Reid and Liz Slayton have spoken to more than 25 groups and 500 people. We've also created and distributed more than 4,000 fact sheets and postcards to people throughout the region, placed stories in newsletters such as the *Barre Town Newsletter*, and have participated in fairs, trade shows, parades, and town meetings. Our volunteer force of nearly a dozen is a dynamic crew. They have become skilled at conducting interviews, facilitating matches, assisting with office work, and distributing outreach materials.

Home Share of Central Vermont has two missions: to educate people about the option of sharing a home as a way of maintaining independence, and to help folks find affordable housing. We can successfully report that we have helped both housing and health agencies by bringing people together who might otherwise be on a wait list for a housing unit or assisted-living quarters. Thus, the Home Share program is cost effective and provides multiple benefits both to the participants and society at large. On behalf of all of us at Home Share of Central Vermont, thank you to the Town of Barre for helping to make the option of home sharing a reality in our region.

People's Health & Wellness Clinic

Ten years ago the People's Health & Wellness Clinic began its efforts to provide health care to the uninsured and underinsured in Central Vermont. We thought and hoped our efforts would be temporary. We had no idea the health care system would continue to be in such shambles, nor did we know that today we would be so very busy. It was bad then, but the crisis has ballooned to almost overwhelming now.

Over 75 health care and community professionals from Central Vermont volunteer their time and expertise at the PHWC. They provide essential health care at the clinic site to those with little or no access to affordable services. Many of our low to moderate income community members (waitstaff in our restaurants; clerks in our stores, day care workers, service personnel, aides in our schools and hospitals, farmers, mechanics, carpenters, and many others) seek help at the PHWC, a place where they can feel they will get the attention to their needs which they deserve. The PHWC has treated over 3,500 patients with over 14,000 visits since it opened its doors in March 1994. The PHWC serves more than 36 towns in Central Vermont and its surrounding areas.

Between July 2003 and June 2004, the PHWC provided care to 128 patients from the five districts of Barre Town with 298 visits. Barre Town patients come to the PHWC for regular monitoring of diabetes, hypertension, gout, chronic back pain, severe arthritis, post cancer, depression, etc. as well as for physicals and immunizations and acute conditions such as bronchitis, flu, cuts, and rashes.

Continued health education with one-on-one counseling, workshops, and printed handouts are also provided at the PHWC to assist patients in understanding their symptoms, conditions, medications, and other treatments as well as their lifestyle choices. Continuity of patient care, outreach into the Central Vermont community, referral follow-up, and drug company prescription assistance are also provided by the three paid staff – Director, Case Manager, and Administrative Assistant.

This past fiscal year the PHWC expanded its Outreach Program by joining with Wellness On Wheels to extend the location of our community health screening. We continue to provide services as a Ladies First Program site. Due to the increase in patients in need of our services, our Diagnostic Testing Program (which includes the Colonoscopy Project) has also increased. These two programs assist patients with the high costs of these life-saving procedures.

In addition, the PHWC is a conduit for eligible patients to enroll in the Vermont Health Access Program, Dr. Dynasaur, Medicaid, and other programs for low-income residents.

For information on scheduling an appointment, volunteering or making a donation, call the Clinic office between 9:00 a.m. to 3:00 p.m., Monday - Thursday. General clinic appointment hours are Monday and Thursday evenings, 5:30-8:30 p.m.

Project Independence

What Is An Adult Day Health Care Service? It is a non-profit community-based service which offers structured, comprehensive, non-residential programs for health, social, and related support service needs. We serve adults with impairments and very frail elderly persons, and we offer respite and support to families and care givers. Our clients remain active in their community, connected to their families and friends, and able to choose to live at home.

What Does Project Independence Offer?

Health Services: We have 4 nurses, 3 Restorative Aides, an Arts Therapist, and we work with Occupational/Physical Therapists from Central Vermont Home Health & Hospice. Our range of health-related services includes daily assessment of physical and emotional well-being; an interdisciplinary, individualized plan of care; coordination of a participant's total health care picture, including private physician, Home Health, and other providers; emergency first aid or intervention, as needed; monitoring of vital signs, weight, blood sugar, etc. and collecting, maintaining, updating health and medical information; training in self-care and self-administration of medications, cuing to medications; support to family and care givers, training for other staff; consultation regarding dietary needs, restrictions, etc.; therapeutic exercise and activities; and adapted swimming and aquatics.

Meals: We serve a light breakfast, a full lunch, and an afternoon snack each day.

Activities: Intergenerational activities; adapted swimming at Vermont Technical College and recreational swimming at Barre City pool; strength-building, aerobic, and flexibility exercises; participation in art shows, flea markets, bake sales, etc.; individualized arts therapy, art-related activities, and craft work; weekly field trips to fairs, museums, theaters, ball games, shopping, dining out, and more; off-site haircuts and styling; card games, bingo, bowling, mini-golf, outdoor activities, picnics, corn roasts; music appreciation activities, dancing, performances by musicians; kitchen-based occupational therapy activities; and woodworking.

Transportation: With air conditioned, handicapped accessible vans, we offer transportation to and from our site for special trips and excursions and regularly scheduled shopping and dining out trips.

Census & Outcomes: We currently have 55 persons enrolled in our program, 70% of whom reside in the Barre Town/Barre City area. During this past year we assisted 45 families to either delay or altogether divert placement of a loved one in a long-term care facility. That means families who chose to stay together did so with our assistance.

How Can I Get More Information? Call 802-476-3630; email us at verduck@sover.net; or ask your doctor, minister, or home health nurse.

Retired & Senior Volunteer Program

The Retired and Senior Volunteer Program for Central Vermont and Northeast Kingdom is a program for people who want to help meet community needs through volunteer service and the meaningful use of their skills, knowledge, and talents.

Barre Town was able to benefit from RSVP services in two ways last year. The RSVP Coordinator involved 343 residents of Barre Town in volunteer service with non-profit and public organizations throughout Central Vermont.

Those organizations are as follows: Aldrich Public Library, American Red Cross, Barre City Elementary School, Barre Opera House, Barre Senior Citizens Center, Barre Town Elementary School, Benefit Shop, Berlin Heath & Rehab Center, Central Vermont Home Health & Hospice, Central Vermont Adult Basic Education, Central Vermont Hospital, Central Vermont Council On Aging, Friends of the State House, Osher Lifelong Learning Institute, People's Health & Wellness Clinic, Prevent Child Abuse VT, Rowan Court Health & Rehab Center, T.W. Wood Gallery & Arts Center, The Galley/BHA, Vermont Foodbank, Vermont Historical Society, and Woodridge Nursing Home.

The volunteers at these organizations donated 3,209 hours of service, which enabled these organizations to expand or continue their services to area citizens, many of whom are Barre Town residents. We calculate that Barre Town RSVP volunteers provided the equivalent of \$53,076 worth of services to the area.

In addition to involving these volunteers, RSVP made available insurance, transportation reimbursement, recognition, and training to all of its members.

We are proud of the work that these older volunteers contributed and believe they helped make Barre Town a better place for its residents. Anyone wishing to know more about RSVP, or wanting to become a volunteer, should call 828-4770 or stop in to see us at the Woodridge Nursing Home in Berlin or visit us at our web page www.volunteerVt.com.

BARRE TOWN SCHOOL DISTRICT

Report of the Superintendent and Board of School Directors



To support Barre Town Middle & Elementary School, the voters of Barre Town passed a school budget for 2004-05 of \$8,389,091 – a 2.25% increase. The voters also approved \$100,000 to rewire the school to enable us to operate the most up-to-date technology and an additional \$25,000 to place in a fund to repair the school roof as needed.

Maintenance projects completed in the summer of 2004 included paving the parking area in front of the school, replacing carpeting in the hallways, upgrading hot water delivery throughout the building, spreading woodchips under the playground equipment, replacing an air shaft, and rewiring the school to support advanced technology.

Barre Town Middle & Elementary School and its sister schools (Barre City Elementary & Middle School, Spaulding High School, and Barre Technical Center) work together on the staff development process, the teacher evaluation system, and curriculum development. Most students who attend Barre Town School move on to Spaulding. Coordinating curriculum guarantees our students are prepared for the transition into high school. As we move into the new school year, we will strive to meet the requirements of the No Child Left Behind Act. This piece of Federal legislation requires that all our students meet high standards of performance in reading and math. Barre Town has always performed at or above the State average in these areas, and we will continue to make improvements.

Community participation is encouraged on all School Board committees. The Curriculum, Policy, Facility, Finance, and Technology Committees serve as advisory groups to the School Board. There is also a Budget Committee that meets during December and January.

We thank the citizens of Barre Town for the continued support of their school.

Dorothy Anderson, Superintendent
and
Barre Town Board of School Directors

COMPARISON OF SCHOOL COSTS
(Computed on July 1 - June 30 Basis)

Year	Expenditures	Cost Per Pupil	
		Elementary	Secondary
2003-2004	\$8,267,060	\$7,980.32	\$8,610.99
2002-2003	\$8,138,718	\$8,106.29	\$8,637.60
2001-2002	\$7,759,172	\$7,469.29	\$7,549.82
2000-2001	\$7,528,018	\$7,508.71	\$6,695.17
1999-2000	\$7,270,183	\$6,845.65	\$6,417.09
1998-1999	\$6,744,013	\$6,045.81	\$6,191.73

- Expenditures are the audited Elementary School totals.
- Elementary cost per pupil is for pre-school to grade 6.
- The High School Assessment is not included in the expenditure total.
- Secondary cost per pupil is for grades 7-12 and includes High School assessment.

UNION HIGH SCHOOL ASSESSMENT

Year	Assessment	Cost Per Pupil
2003-2004	\$3,599,821	\$8,031.19
2002-2003	\$3,622,947	\$8,643.14
2001-2002	\$3,491,832	\$7,594.24
2000-2001	\$3,220,421	\$6,391.88
1999-2000	\$3,002,915	\$6,204.37
1998-1999	\$2,964,416	\$6,280.55

- Includes High School and Vocational Assessment.

STUDENT ASSESSMENT

This is the eighth year in a row that we have included a major report on the assessment achievements of our students. Barre Town continues to be viewed as one of the high-achieving schools in our part of Vermont. Families new to Barre Town often report that they choose to live here "because of your school".

Our Town Report reporting efforts predate Act 60 requirements by three years. The goal of our now-annual reports has been to inform the Barre Town community on the topic of program improvement based on student assessment. A number of Town residents have commented on our annual review of some of the history of our assessment scores, so we decided to continue that strand this year.

In the 1995-1996 Town Report was included a paragraph as follows: "Another area that the Board of Directors felt was worthy of being a specific district goal had to do with student assessment. In setting that goal, the Board asked that the administration provide assessment data indicating the effectiveness of school programs and student performance in the area of language arts and mathematicsIn order to more widely disseminate this kind of information, the Board, for the first time, is including assessment data in the Town Report under a new section entitled 'Student Assessment'. ... Because the ... assessment is somewhat technical in nature, readers are encouraged to call the principals' office if more information on this topic is desired (476-6617)."

In the report (pages 86 and 87) we discussed the assessment scores in the California Achievement Test (CAT-5) for Barre Town students in grades 3, 5, and 7 for 1993, 1994, and 1995 in the areas of reading comprehension, mathematics concepts and applications, and spelling.

For more discussion on this report, please refer to the original documents.

In the 1996-97 Town Report (pages 83-85) we expanded the report to include spelling data after having purchased a new spelling program called "Cast-a-Spell". The above-referenced pages of the report make interesting reading in showing the growth of our students.

In the 1997-98 Town Report (pages 89-94) we showed all of the previous data, updated to include 1997-98 information, plus our results in the New Standards assessments in language arts and mathematics.

In the spring of 1999, then-Superintendent Amsden and his staff developed the first, very attractive report entitled School and Community Report: Barre, Vermont. This 15-page, in-color, handsome report presented a look at our U-61 assessment data and other data elements such as teacher salaries, fiscal resources, and population statistics.

In the Town Report for 1999-2000, we continued the discussion concerning sharp improvements in math scores by our students in grades K-5 due in large part to our new Everyday Mathematics program. Specifically we described the NSRE tests and results.

In last year's report we also reported on the great success of our youngest readers.

In the 2000-2001 Town Report, we described the community's efforts to build a U-61 student data base which we continue to believe will provide every parent a truly comprehensive picture of his/her children's assessment results and what they mean.

Mathematics. In past reports we shared our pride in the implementation of the Everyday Math program in grades K-6, and reported that the middle school had adopted the well-respected Math Thematics for full implementation in the 2001-2002 school year.

In last year's Town Report we showed the most recent Vermont New Standards Reference Examination (NSRE) data that indicated continued improvement in six of the seven categories covered by the assessment. Table #1 shows that steady improvement.

In the spring of 2004 this community's students continue to achieve high scores in the all-important assessment results. Perhaps of most importance, and as reported by all the major new agencies in Vermont, we are the first state to have 80% or more of its third grade students reading at grade level. This standard has been an elusive goal on both a national and state level for 20 years or more. It took tremendous focus to achieve this high standard, but Vermont made it!! And so did Barre Town with 86% of our third graders meeting or exceeding the standard in reading.

As indicated in the table below, our 2004 NSRE scores showed areas of real growth and strength and areas needing our continued attention. (For each of these latter areas we have in place a series of action steps to increase our attention in our day-to-day instruction.)

Areas of real growth and success include in mathematics, fourth and eighth grade problem solving. Of particular note, 49% of our eighth grade students scored at or above the standard. A careful look at this same group's fourth grade scores (our eighth graders were fourth graders in 2000) will show that at the end of their fourth grade year, 29% were meeting or exceeding the standards as were 35% of all Vermont fourth graders. This past spring, Barre Town exceeded the State results by 2%. The growth in last year's eighth graders from where they were as fourth graders is impressive.

In language arts, our writing scores – the focus of our efforts for the past couple of years – zoomed upward. In 2003, 63% of our fourth graders met or exceeded the standards. In 2004, 84% met or exceeded the standards. A tremendous gain, but perhaps at the expense of the other three dimensions of language arts. In both fourth and eighth grades analysis and interpretation is now under our microscopes and the attention of the full school.

For more data about the schools in U-61, the reader is referred to a community report put together by U-61 staff that gave a richer variety of information about our schools than can be expected in a brief Town Report article. Copies of the most recent community report are available through the principals' office at Barre Town Middle & Elementary School.

Our efforts to serve the community's children well continue. We are proud to be educators in a community that has, year after year, supported its school. We are happy to apply our profession for students from families that honor education.

If you have any questions whatsoever about these or other matters concerning the school, please call the Superintendent's Office (476-5011) or better yet, Ted Rikken, Tim Crowley, Laurie Gossens, or any of the dedicated staff at the school (476-6617).

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Photo taken in 1958 of former South Barre schoolhouse.

- Table #1 -

BARRE TOWN FOURTH GRADE NEW STANDARDS
ENGLISH LANGUAGE ARTS DATA ASSESSMENT
The Percentage of Fourth Grade Students Meeting
or Exceeding the Standards
2000-2004

Teacher	Reading: Basic Understanding				Reading: Analysis and Interpretation				Writing				Conventions			
	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2004
School Average Grade 4	85%	84%	87%	83%	77%	65%	65%	72%	72%	64%	47%	62%	50%	63%	57%	55%
State Average Grade 4	83%	79%	80%	80%	81%	64%	67%	67%	70%	70%	58%	55%	57%	60%	57%	63%
School Average Grade 8	47%	72%	59%	60%	67%	16%	41%	35%	40%	36%	39%	74%	66%	72%	61%	55%
State Average Grade 8	57%	62%	65%	62%	68%	29%	34%	41%	36%	40%	58%	60%	62%	66%	52%	55%

BARRE TOWN FOURTH AND EIGHTH GRADE NEW STANDARDS MATHEMATICS DATA ASSESSMENT
The Percentage of Students Meeting
or Exceeding the Standards

Teacher	Mathematical Skills					Mathematical Concepts					Problem Solving				
	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004
School Average Grade 4	76%	71%	82%	82%	73%	41%	35%	42%	52%	45%	29%	20%	16%	33%	49%
State Average Grade 4	69%	69%	71%	75%	75%	38%	42%	45%	46%	52%	35%	31%	32%	41%	52%
School Average Grade 8	71%	78%	72%	74%	77%	30%	44%	44%	45%	55%	35%	61%	47%	47%	49%
State Average Grade 8	66%	64%	69%	67%	72%	32%	36%	38%	40%	44%	43%	41%	42%	48%	47%

BARRE TOWN SCHOOL DISTRICT REVENUE BUDGET FY 2005

CODE	TITLE	2001-02 BUDGET	2001-02 ACTUAL	2002-03 BUDGET	2002-03 ACTUAL	2003-04 BUDGET	2004-05 BUDGET
	Prior Year's Fund Balance						
1310	Tuition	97,961	48,161	122,042	122,042	49,800	72,718
1362	Sped Excess Tuition	0	0	0	0	0	0
1510	Interest		5,375	0	9,638	15,000	10,000
1910	Rentals	30,000	21,952	30,000	3,708	4,000	4,000
1990	Miscellaneous Revenue	4,000	4,940	4,000	3,000	3,000	3,000
3150	Transportation Reimbursement	3,000	3,988	3,000	20,929	182,422	194,927
		169,961	177,036	180,066	178,779		
2226	Mea-B BSU Subgrant	94,772	121,111	169,755	169,755	224,329	226,926
2228	Mea-B Presch Subgrant	5,366	5,700	5,761	5,761	4,878	4,878
3201	Spec Ed - Mainstream Block Gr.	380,201	380,201	382,723	382,723	396,944	409,628
3202	Spec Ed - Intensive Reimb.	528,686	492,612	447,401	690,768	409,972	576,847
3203	Spec Ed - Extraordinary Reimb.	0	31,128	52,389	0	45,000	15,070
3204	Spec Ed - Early Essential Ed.	60,557	60,557	58,047	58,166	60,895	61,101
3205	Spec Ed - Care & Custody	25,000	31,392	25,000	23,056	25,000	80,000
3243	Spec Ed - EE1	30,000	29,625	27,000	29,400	25,650	29,400
		1,429,504	1,413,798	1,507,184	1,694,725	1,446,890	1,688,495
	SUBTOTAL						
		1,348,414	1,385,121	1,545,256	1,586,922	1,551,758	
NEW	1110 Local Property Tax						
NEW	3109 State Homestead Property Tax						
NEW	3112 State Non Residential Property Tax						10,718,949
NEW	3111 State Education Spending Revenue						
NEW	3114 State Tech Center Grant						
	3115 Local Share from Education Fund	808,040	679,222	764,858	726,912	676,163	
	3110 State Property Tax	7,676,562	7,768,576	7,809,265	7,805,536	8,129,701	
	3160 Capital Debt Aid	661	4,287	1,291	1,300	0	
		9,833,677	9,837,206	10,120,670	10,120,670	10,357,622	10,718,949
	SUBTOTAL						
		11,263,181	11,251,004	11,627,854	11,815,395	11,804,512	12,407,444
	TOTAL K-12 REVENUES						
		3,491,832	3,491,832	3,622,947	3,622,947	3,599,821	4,018,353
	1110 Property Taxes - SHSUD						8,389,091

BARRE TOWN SCHOOL DISTRICT BUDGET SUMMARY FY 2005

CODE	TITLE	2001-02 BUDGET	2001-02 ACTUAL	2002-03 BUDGET	2002-03 ACTUAL	2003-04 BUDGET	2004-05 BUDGET
1100	Regular Program Instruction	2,749,904	2,793,938	2,871,666	2,839,902	3,144,881	3,014,256
1101	Lunch/Recess Supervision	25,490	24,227	27,669	24,210	13,778	13,159
1102	Art	109,691	109,375	104,914	82,072	105,421	92,304
1104	English Second Language	2,800	3,400	2,200	2,200	0	0
1106	Foreign Language	105,520	104,143	105,959	109,015	106,485	122,663
1107	Family Consumer Sciences	55,814	53,455	46,708	35,538	39,002	41,013
1108	Physical Education	157,641	157,470	164,488	172,335	185,174	178,227
1110	Technology Education	49,523	49,523	51,740	51,783	52,229	67,875
1112	Instructional Music	116,234	101,917	105,171	108,441	127,825	121,501
1118	Enrichment	141,049	135,653	140,200	140,534	141,361	120,721
1410	Co-Curricular	40,706	35,948	42,421	38,962	42,835	44,488
2120	Guidance	93,342	95,193	101,749	102,858	99,961	112,608
2130	Health Services	87,032	86,977	89,558	88,614	93,659	97,918
2210	Curriculum Services	41,030	39,810	43,055	41,264	52,322	48,789
2220	Library Services	115,519	113,820	115,081	113,567	127,425	118,884
2225	Computer Services	126,737	126,020	125,941	130,720	126,101	130,889
2310	Board of Education	60,610	64,666	65,660	70,700	78,112	80,712
2321	Office of Superintendent	248,432	246,880	292,863	293,841	298,146	291,712
2410	Office of Principal	350,829	382,084	387,983	353,873	388,906	382,957
2574	Copy Center	46,092	42,846	45,350	66,226	63,408	65,653
2600	Plant Oper. & Maint.	627,555	588,023	630,232	645,110	638,428	703,061
2711	Transportation	384,479	388,132	398,519	414,739	486,521	499,377
2720	Co-Curricular-Long Term	0	4,053	0	2,538	0	0
5100	Debt Service-Long Term	187,617	187,517	182,574	182,574	177,431	225,566
REGULAR ED SUB-TOTAL		5,933,466	5,936,280	6,141,437	6,382,753	6,383,017	6,493,243
1200	Mainstream Special Education	1,294,419	1,272,649	1,283,541	1,311,702	1,257,141	1,142,251
1202	IDEA-B	51,307	66,218	63,741	116,410	0	226,926
1203	EE Initiative	0	0	0	0	0	0
1205	Multi-handicapped Program	0	0	0	0	0	0
1210	Residential Placements	0	0	0	0	0	0
1214	EEE Program	157,433	151,347	139,569	121,507	151,373	146,274
1215	Care and Custody-SPED	0	0	0	0	0	0
1225	Reading Recovery	0	0	0	0	0	0
2150	Speech/Language Path.	224,713	204,955	237,943	197,605	273,141	237,726
2420	Special Ed Administration	87,447	79,397	83,929	81,104	101,862	105,760
2711	SPED Transportation	32,563	28,326	34,730	30,691	36,137	34,891
SPED SUB-TOTAL		1,847,882	1,822,891	1,863,463	1,859,019	1,821,674	1,895,846
GRAND TOTAL		7,771,348	7,759,171	8,004,900	8,241,772	8,204,691	8,389,091
							2.25%

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2003

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
1109 Regular Program Instruction							
110 Teacher Salaries	2,037,779	2,057,169	2,071,267	2,038,478	2,038,377	2,119,314	
115 Para Salaries	39,342	39,441	60,272	60,272	70,113	78,664	
116 Substitute Salaries	0	598	0	0	0	0	
120 Contracted Salaries	53,000	46,499	58,169	85,932	78,800	78,300	
121 Tutor Salaries	5,000	2,543	0	2,140	0	3,000	
210 Group Health Ins	232,031	255,763	285,286	264,172	250,967	345,379	
220 Social Security	162,970	164,340	167,510	169,222	167,495	177,775	
230 Group Life Ins	2,719	2,719	2,719	2,719	2,719	2,719	
240 Early Retirement	0	3,960	7,832	3,049	3,030	2,725	
241 Early Retirement	28,184	33,650	35,583	41,274	15,843	7,803	
250 Workers Comp	9,566	9,229	11,058	20,705	24,728	24,648	
270 Union Representation	6,000	4,002	5,900	2,211	12,000	18,000	
280 Unemployment Comp	13,750	13,750	13,750	13,750	18,000	18,000	
290 Health Insurance	750	552	750	877	150	750	
290 Union Dental Ins	6,000	4,675	6,000	3,879	6,000	0	
320 Contracted Serv	0	1,718	3,200	722	5,700	5,500	
324 Interven Team Teachers	12,000	7,833	5,000	3,990	297,046	2,500	Foster Grnd Parents 504Hearing in
335 Services	0	0	0	0	0	0	
410 Insurance	500	1,595	3,000	438	3,000	2,500	
513 Transportation	0	0	0	0	0	0	
580 Travel & Conf	37,352	5,287	5,000	4,998	9,000	10,000	
610 Supplies	30,888	30,888	28,500	30,888	30,888	30,888	
611 Custodial Supplies	65,000	56,593	55,000	50,845	40,109	40,109	
612 Custodial Supplies	0	850	2,000	50,816	56,400	56,400	
734 New Equipment	0	0	0	2,290	12,140	13,000	
880 Awa-ut	0	51	0	0	0	0	
Total	2,746,904	2,793,933	2,871,666	2,839,902	3,144,881	3,014,256	
1101 Lunch/Recess Supervision							
115 Para Salaries	22,385	21,598	24,735	21,584	12,201	11,655	
220 Social Security	1,712	1,672	1,872	1,872	933	882	
230 Group Health Ins	482	482	507	772	556	486	
250 Workers Comp	101	90	125	203	138	126	
610 Supplies	0	0	0	0	0	0	
734 New Equipment	400	0	0	0	0	0	
Total	25,469	24,227	27,468	24,210	13,778	13,159	
1102 Art							
110 Salaries	78,753	76,753	78,834	67,352	79,834	75,255	
210 Group Health Ins	17,275	17,275	17,275	17,275	12,290	4,087	
220 Social Security	5,072	6,393	6,107	4,950	6,107	5,757	
230 Group Life Ins	90	0	64	0	92	108	
241 Early Retirement	8,834	8,206	0	633	0	0	
250 Workers Comp	345	321	403	902	902	497	
610 Supplies	6,521	6,426	6,195	5,735	6,195	6,300	
Total	109,891	109,375	104,914	82,072	105,421	92,304	
1103 English Second Language							
324 Tutorial Services	2,800	3,400	2,200	2,200	0	0	
610 Textbooks	2,800	3,400	2,200	2,200	0	0	
Total	2,800	3,400	2,200	2,200	0	0	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2005

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
1104 Foreign Language							
110 Salaries	78,618	78,618	82,649	82,649	82,649	91,872	
210 Group Health Ins	11,276	11,737	12,291	15,554	12,291	18,711	
220 Social Security	6,014	5,891	6,346	6,204	6,346	7,028	
230 Group Life Ins	90	0	84	0	52	108	
250 Workers' Comp	354	329	419	780	937	997	
511 Field Trips	0	0	0	0	0	0	
511 Field Trips Conf	0	0	0	0	0	0	
610 Supplies	2,200	1,328	955	717	995	1,072	
641 Textbooks	3,718	2,551	700	603	700	700	
642 Workbooks	1,500	1,692	1,500	1,787	1,500	1,500	
643 Reference Books	250	383	250	56	250	250	
644 Maga & Newsp	1,500	1,617	425	354	425	425	
Total	104,520	104,143	105,359	109,015	106,485	122,663	
1187 Family Consumer Science							
110 Salaries	39,862	39,862	40,837	28,310	30,396	32,052	
210 Group Health Ins	500	0	500	3,381	3,889	4,057	
220 Social Security	3,049	3,662	3,124	2,152	2,375	2,452	
230 Group Life Ins	45	0	42	0	46	54	
241 Early Retirement	8,875	8,875	0	0	0	0	
250 Workers' Comp	178	162	200	266	340	340	
580 Travel & Lodg	0	0	0	0	0	0	
610 Supplies	3,345	1,558	2,000	1,427	2,000	2,040	
Total	55,814	53,485	46,709	35,534	39,002	41,013	
1108 Physical Education							
110 Salaries	119,931	119,931	124,352	124,352	124,352	129,760	
210 Group Health Ins	500	0	500	3,381	3,889	4,057	
220 Social Security	27,465	22,445	24,464	24,463	24,464	29,478	
230 Social Security	9,309	9,031	9,657	9,708	9,648	10,216	
230 Group Life Ins	153	0	151	0	166	194	
250 Workers' Comp	548	513	637	1,261	1,425	1,449	
511 Field Trips	0	0	0	0	0	0	
511 Field Trips Conf	0	0	0	0	0	0	
610 Supplies	3,000	2,785	2,850	2,489	2,850	2,900	
714 New Equipment	500	0	500	194	500	500	
Total	157,641	157,470	164,468	172,335	165,174	179,227	
1119 Technology Education							
110 Salaries	41,175	41,175	43,365	43,365	43,365	50,810	
210 Group Health Ins	500	0	500	500	500	7,984	
220 Social Security	3,186	3,186	3,318	3,318	3,318	3,630	
230 Social Security	0	0	0	0	46	54	
241 Early Retirement	0	0	0	0	0	0	
250 Workers' Comp	185	172	219	408	490	551	
580 Travel & Conf	0	0	0	0	0	0	
610 Supplies	4,486	4,486	4,275	4,133	4,469	4,579	
Total	49,543	49,523	51,740	51,783	52,239	67,875	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2003

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
1112 Instructional Materials							
110 Salaries	89,534	71,573	78,419	84,107	84,052	90,218	Incl. 2 fls not in last yr
115 Para Salaries	11,008	8,540	12,291	12,290	12,291	14,784	
210 Group Health Ins	6,849	5,881	5,999	6,365	6,430	6,902	
220 Social Security	50	0	0	0	0	0	
230 Group Life Ins	0	0	0	0	0	0	
240 Retirement	403	337	398	791	950	979	
250 Workers Comp	0	0	0	0	1,500	1,500	Guiles
260 Unemployment Ins	1,000	0	1,000	125	1,000	500	
430 Books & Material	7,350	6,384	6,982	4,744	6,540	6,540	
610 Supplies	0	0	0	0	0	0	
734 New Equipment	0	0	0	0	0	0	
Total	116,234	101,917	105,171	108,441	112,825	121,501	
1118 Enrichment							
110 Salaries	98,800	98,442	98,800	98,800	98,800	76,954	
210 Group Health Ins	12,297	12,287	13,002	13,002	13,002	16,412	
220 Social Security	7,272	7,052	7,558	7,042	7,558	5,887	
230 Group Life Ins	90	0	84	0	92	0	
240 Retirement	428	403	409	893	1,075	835	
250 Workers Comp	23,000	16,771	17,400	19,143	18,075	16,025	
320 Contractual Serv	2,352	2,720	2,755	1,616	2,755	2,500	
610 Supplies	0	0	0	0	0	0	
Total	141,049	135,853	140,000	140,534	141,351	120,721	
1418 Cafeteria							
110 Salaries	33,493	29,845	34,276	30,575	34,276	38,040	
220 Social Security	2,562	2,283	2,672	2,339	2,672	2,750	
240 Retirement	0	18	0	287	387	391	
250 Workers Comp	1,145	1,355	1,173	2,505	2,500	2,500	
310 Contractual Serv	3,000	2,559	0	0	0	0	
513 Transportation	0	0	0	0	0	0	
610 Supplies	1,500	2,048	2,850	1,075	2,850	2,500	Insurance fees
810 Dues	0	0	0	0	300	300	
Total	40,706	38,848	42,421	35,862	42,935	44,488	
2128 Guidance							
110 Salaries	69,636	69,636	73,748	70,196	73,748	81,976	
119 Testing Svc Salary	0	844	0	3,395	0	0	
210 Group Health Ins	9,199	12,184	13,293	15,393	15,555	18,711	
220 Social Security	5,327	5,404	5,642	5,568	5,642	6,271	
230 Group Life Ins	90	0	84	0	92	0	
241 Early Retirement	0	798	372	692	833	889	
250 Workers Comp	3,000	3,213	5,500	7,533	1,000	1,000	
320 Contractual Serv	5,500	3,289	0	0	0	0	
610 Supplies	0	0	0	282	0	2,000	
614 Testing Supplies	3,000	1,446	2,850	0	2,850	0	
641 Textbooks	0	1,228	0	0	0	0	
644 Magazine Subsp	275	50	261	0	261	150	
734 New Equipment	0	0	0	0	0	1,500	
Total	93,342	95,193	101,748	102,859	98,981	112,656	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2005

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
2130 Health Services							
110 Salaries	63,601	64,642	66,756	67,623	67,331	69,593	
120 Stipends	0	2,365	1,500	485	1,500	1,500	
210 Group Health Ins	12,240	10,164	11,104	11,103	11,104	15,988	
220 Social Security	4,965	4,972	5,107	4,990	5,151	5,324	
230 Group Life Ins	0	0	0	84	92	108	
250 Workers' Comp	286	280	332	64	365	755	
330 Professional Services	500	0	500	59	500	365	
391 Help & Immunizations	0	190	75	1,371	75	1,000	
430 Maintenance	900	0	900	0	500	500	
490 Travel & Cost	3,000	719	2,500	900	900	900	
610 Supplies	3,000	2,716	2,850	2,500	2,850	1,800	
644 Reference Books	0	0	0	129	0	1,000	
644 Maps & Newsp	100	0	95	37	95	100	
734 New Equipment	1,200	1,621	0	0	2,750	0	
Total	87,032	86,977	88,558	88,614	93,859	97,918	
2210 Curriculum Services							
110 Salaries	31,680	32,287	33,579	33,579	34,546	32,760	
210 Group Health Ins	3,452	3,452	3,452	3,452	3,452	3,452	
220 Social Security	2,446	2,392	2,569	2,486	2,643	2,589	
230 Group Life Ins	110	83	93	93	100	60	
250 Workers' Comp	144	207	170	170	390	355	
260 Group Life Ins	160	180	180	180	180	180	
320 Contract Service	0	0	0	0	5,000	5,100	Testing sec
550 Printing	700	0	700	326	475	0	
580 Travel & Cost	475	558	475	475	475	0	
610 Supplies	500	36	475	145	475	0	
614 Reference Books	238	0	240	55	2,400	2,448	
644 Maps & Newsp	225	52	214	32	240	0	
650 A/V Materials	175	0	175	0	175	0	
734 New Equipment	100	256	100	189	100	0	
810 Dues	100	52	100	189	100	0	
Total	41,030	38,810	43,056	41,244	53,322	48,798	^{1/2} as shared with BOCES
2220 Library Services							
110 Salaries	36,052	37,837	38,148	39,628	38,148	42,613	
115 Para Salaries	38,127	37,442	39,274	38,254	38,254	41,665	
210 Group Health Ins	8,174	8,174	8,909	8,909	8,909	10,717	
220 Social Security	5,675	5,628	5,923	5,677	5,917	5,684	
230 Group Life Ins	90	0	118	0	116	118	
250 Workers' Comp	1,435	1,481	1,471	1,456	1,416	1,167	
320 Contract Serv	1,000	315	350	485	350	605	
430 Repairs & Maint	500	0	500	0	200	200	
490 Travel & Cost	300	1,100	300	300	0	0	
610 Supplies	1,000	1,100	1,425	889	1,425	1,425	
644 Library Books	12,000	11,217	12,725	10,909	12,725	13,000	
644 Maps & Newsp	1,500	620	1,425	576	1,425	1,000	
650 A/V Material	8,832	8,221	8,832	7,429	8,832	8,832	
734 New Equipment	0	1,532	0	130	0	0	
810 Dues	0	25	0	0	0	1,000	
Total	115,519	113,930	118,091	113,367	117,425	118,884	

BARRE TOWN SCHOOL DISTRICT DETAIL F.Y. 2005

2222 Technology Services

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
110 Salaries	52,616	55,741	50,193	48,693	0	0	
115 Para Salaries	8,074	8,074	8,311	8,311	8,311	17,896	
210 Group Health Ins	8,174	6,097	6,646	6,645	0	0	
220 Social Security	4,643	4,704	4,476	4,472	636	1,353	
230 Workers Comp	354	0	67	29	29	32	
240 Life Ins	354	354	354	354	354	1,071	
250 Workers Comp	273	265	292	535	34	192	
320 Contracted Serv	1,000	2,530	1,000	0	2,900	800	
430 Repairs & Maint	250	455	500	40	500	600	
530 Telephone	0	0	0	0	0	0	
580 Travel & Conf	200	272	300	704	0	300	
610 Supplies	1,000	0	0	0	0	0	
610 Supplies	5,000	3,475	4,271	3,710	5,000	5,300	
643 Reference books	130	90	150	0	0	0	
670 Computer Software	5,000	3,107	5,500	7,518	1,000	3,000	
734 New Equipment	15,000	38,566	20,000	3,643	1,600	5,000	
736 Repl of Equip	25,000	2,824	20,000	36,992	5,700	35,690	
Total	126,737	126,020	122,045	120,720	26,101	70,660	

2310 Board of Education

110 Salaries	7,500	7,500	7,500	7,500	7,500	7,500	
119 Board Stenographic	2,000	0	2,000	1,520	2,000	2,000	
220 Social Security	727	575	727	691	727	727	
230 Workers Comp	0	0	0	38	0	0	
240 Life Insurance	33	31	33	81	85	85	
250 Workers Comp	2,000	1,978	2,000	5,000	2,000	5,000	
340 Municipal Assessment	31,000	30,578	31,000	31,278	31,000	31,000	
360 Legal Services	2,000	8,757	2,000	8,659	2,000	5,000	
521 Property Ins	9,850	12,507	12,500	17,502	21,500	21,500	
580 Travel & Conf	1,500	0	1,500	127	1,500	1,000	
610 Supplies	1,000	1,076	1,000	1,000	1,000	1,000	
610 Supplies	2,000	1,800	1,900	1,900	1,900	2,000	
810 School Board Dues	0	0	0	0	4,000	4,000	teacher recognition
Total	60,610	64,666	66,060	70,700	79,112	80,812	

2321 Office of Superintendent

331 Super Union Assets	236,832	236,832	280,563	280,563	286,296	275,594	
370 Audit Services	4,000	4,001	4,500	4,500	4,500	4,950	
430 Repairs & Maint	0	0	600	600	600	600	
540 Accounting	6,040	6,040	6,000	6,000	6,000	6,000	
551 Postage	1,000	0	1,000	1,405	600	600	
Total	248,432	246,869	292,663	292,641	298,446	281,744	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2005

2415 Office of Principal

	2001-02 Budget	2001-02 Actual	2003-03 Budget	2003-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
110 Salaries	153,075	153,075	170,492	172,005	155,909	164,968	
112 Clerical Salaries	107,426	125,514	117,137	82,116	98,083	99,251	
115 Part Salaries	0	0	0	0	0	0	
120 Substitute Salaries	0	1,128	17,562	17,562	1,500	1,500	
200 Group Health Ins	25,765	37,361	35,965	31,336	28,630	29,692	
220 Social Security	20,165	20,396	22,003	20,597	19,337	20,213	
230 Group Life Ins	5,450	5,655	5,857	4,006	4,754	4,643	
240 Retirement	3,321	5,655	5,857	4,006	4,754	4,643	
250 Workers Comp.	1,321	1,215	1,452	2,560	2,656	2,867	
280 Benefit Reimbursement	0	0	0	0	0	0	
320 Unemployment	3,000	1,311	3,000	1,361	1,400	1,400	
422 Repairs & Maint	0	0	0	0	0	0	
430 Repairs & Maint	0	1,075	900	0	1,000	1,000	
440 Rent/Lease	0	439	470	1,439	1,000	1,000	
530 Telephone	8,200	7,425	8,200	6,727	9,500	9,500	
540 Advertising	0	0	2,300	879	0	0	
541 Advertising	0	0	0	621	0	0	
551 Printing	3,000	3,895	3,600	3,385	3,900	3,900	
580 Travel & Conl	750	385	1,200	1,000	1,000	1,000	
610 Supplies	5,555	6,701	9,500	6,497	9,500	9,500	
640 Major & Newsp	0	122	205	509	205	400	
840 New Equipment	1,000	865	1,000	137	1,000	1,200	
810 Depreciation	1,400	1,399	1,800	890	1,800	1,800	
850 Awards	2,598	2,771	2,600	365	3,000	2,000	
Total	350,623	382,044	387,383	383,873	343,908	362,857	

2824 Duplicating Services

112 Salaries	13,118	13,592	13,479	31,199	19,386	20,322	
210 Group Health Ins	0	0	350	2,029	350	2,324	
220 Social Security	1,004	1,042	1,031	2,387	1,483	1,555	
230 Group Life Ins	23	0	24	0	46	32	
240 Retirement	681	681	674	1,533	969	1,016	
250 Workers Comp	59	51	0	0	0	0	
430 Repairs & Maint	13,732	1,700	2,142	1,702	12,500	13,568	
442 Copies Lease	6,500	17,286	17,072	22,649	18,000	14,616	
610 Supplies	11,000	8,417	10,450	4,417	10,450	10,000	
Total	46,682	42,846	45,290	66,228	63,403	63,653	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2005

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
2500 Plant Operation & Maint.							
110 Salaries	254,173	213,418	247,043	253,202	257,444	257,140	
210 Group Health Ins	52,223	46,239	50,698	44,154	40,047	62,392	
220 Social Security	19,750	17,535	18,899	19,144	19,895	20,456	
230 Group Life Ins	359	0	355	0	0	364	
240 Retirement	12,832	11,044	13,785	11,725	12,692	13,462	
250 Workers Comp	18,141	10,075	18,210	20,059	34,240	33,446	
411 Water/Sewage	7,605	6,565	7,700	8,177	0	0	moved to 430
421 Rubbish Removal	16,260	15,931	16,260	9,317	6,000	10,000	
432 Snow Plowing	4,500	4,500	4,500	18,319	18,319	18,319	
490 Repair & Maint	4,500	2,442	6,000	10,453	23,820	25,000	in old 320 amount
510 Fuel/Oil	35,000	42,415	50,000	43,699	33,000	50,000	2 air compressor -handlers
520 Transportation Services	1,500	1,870	1,500	2,614	1,900	2,700	
530 Travel & Cost	500	724	500	500	45,000	45,000	
610 Custodial Supplies	40,000	47,715	38,000	51,171	45,000	45,000	
613 Supplies Grounds	3,000	3,000	3,000	1,465	2,000	3,000	
622 Electricity	107,120	104,266	107,120	103,811	107,120	107,120	
624 Fuel/Gas/woodchip	2,000	1,106	2,000	1,537	1,500	2,000	
734 New Equipment	1,000	182	1,000	7,716	28,000	30,000	vacuum cleaners
735 Equipment Grounds	3,300	136	3,319	324	2,800	2,800	ladder, grass sweeper
Total	627,555	548,023	630,232	645,110	638,428	703,061	
2711 Transportation							
110 Salaries	154,591	154,312	156,015	165,655	173,904	185,540	incl extra K runs
210 Group Health Ins	14,968	18,717	19,192	16,478	16,665	27,600	
220 Social Security	11,626	11,657	11,935	12,516	13,304	14,194	
230 Group Life Ins	269	0	271	5,325	5,770	5,531	
240 Retirement	4,381	5,223	4,860	26,687	30,063	28,683	
250 Workers Comp	2,700	1,044	1,350	1,300	8,400	8,400	
290 Fuel/Oil	1,250	1,613	1,350	1,109	1,500	1,500	
320 Contracted Serv	182,031	183,031	185,372	185,372	211,120	228,000	
445 Equipment Lease	210	0	0	0	500	500	
551 Printing	330	565	500	150	500	500	
580 Travel & Cost	1,000	1,168	700	105	150	500	
734 New Equipment	85	110	150	105	150	150	
810 Deeds							
Total	384,479	386,132	398,619	414,739	468,521	499,377	
2720 Communication/Transportation							
110 Direct Salaries	0	3,324	0	2,248	0	0	
210 Group Health Ins	0	189	0	78	0	0	
220 Social Security	0	253	0	21	0	0	
240 Retirement	0	440	0	21	0	0	
250 Workers Comp	0	234	0	234	0	0	
Total	0	4,053	0	2,539	0	0	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2005

5100 Debt Service-Long Term

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
830 Bond Interest	87,617	87,617	82,574	82,574	77,431	76,566	
910 Bond Principal	100,000	100,000	100,000	100,000		150,000	
Total	187,617	187,617	182,574	182,574	177,431	226,566	
SPED INTENSIVE TRANSFER				283,055			
Total Regular Education	\$ 5,923,468	\$ 5,935,280	\$ 5,141,457	\$ 5,382,423	\$ 6,383,017	\$ 6,493,243	1.7%

1200 Mainstream Special Education

110 Salaries	436,293	409,526	432,295	420,512	565,382	568,603	
115 Para Salaries	405,436	387,663	402,037	469,550	477,165	477,165	
120 Substitute Salaries	8,000	16,709	17,640	17,640	17,640	17,640	
130 Health Insurance	28,000	17,829	28,000	13,567	28,000	28,000	
210 Group Health Ins	67,146	68,533	68,405	87,398	71,012	74,273	
220 Social Security	987	0	9,710	8,710	9,710	9,710	
230 Group Life Ins	16,121	15,506	15,981	16,607	16,388	17,165	
240 Retirement	9,023	0	0	0	0	0	
250 Workers Comp	5,400	3,429	4,444	4,511	9,669	8,478	
270 Tuition Non-Burdened	2,460	1,424	2,400	2,400	1,000	1,000	
271 Para Non-Burdened	100,000	161,847	100,000	81,127	40,000	75,000	
320 Contractual Serv	23,500	14,802	23,500	15,903	27,500	0	
324 Insurance	53,900	54,147	53,900	54,662	58,800	60,000	Psychological
330 Professional Services	1,000	0	1,000	0	0	0	
430 Repairs & Maint	800	304	403	0	1,000	1,000	
511 Field Trips	1000	726	1000	0	200	0	
551 Postage	1000	726	1000	0	1200	1200	
566 Tuition Day School	34,000	37,263	34,000	200	200	200	
580 Travel & Conf	4,000	3,585	3,500	38,030	86,000	40,000	
610 Supplies	9,000	8,725	8,550	7,478	6,785	6,000	
611 Printing	0	783	0	2,472	800	1,000	
612 Learning Supplies	2,000	1,107	4,500	0	3,000	1,000	
641 Textbooks	2,000	1,205	2,000	1,019	1,700	1,000	
670 Computer Software	1,000	56	1,000	56	500	500	
734 New Equipment	7,500	3,856	5,800	2,624	2,000	3,000	
Total	1,294,419	1,272,449	1,283,541	1,311,702	1,357,141	1,442,251	

1202 IDEA-B

110 Salaries	37,029	18,383	8,060	38,176	0	79,332	
115 Para Salaries	0	0	54,091	53,772	0	18,781	
120 Substitute Salaries	5,264	52,794	0	0	0	0	
210 Group Health Ins	2,833	6,803	3,818	4,577	0	7,743	
220 Social Security	26	0	4,019	6,465	0	6,689	
230 Group Life Ins	0	0	97	0	0	0	
240 Retirement	167	2,253	0	2,296	0	0	
250 Workers Comp	4,086	2,981	321	864	0	861	
320 Contractual Serv	1,490	1,715	10,000	3,674	0	65,000	
321 OHP	328	1,418	1,000	1,000	0	40,000	
610 Supplies	0	60	205	720	0	1,000	
734 New Equipment	61,307	88,218	83,741	116,410	0	228,926	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2005

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2002-03 Actual	2003-04 Budget	2004-05 Budget	Explanation
3215 Early Childhood Education							
110 Salaries	88,242	88,966	91,244	91,244	100,204	105,968	
115 Para Salaries	6,239	6,239	6,452	6,452	6,452	6,239	
120 Substitute Salaries	500	0	500	0	500	500	
210 Group Health Ins	10,135	12,421	14,104	14,078	14,780	15,080	
220 Social Security	7,248	6,591	7,512	7,183	8,197	8,699	
230 Group Life Ins	121	0	112	0	120	126	
240 Retirement	0	250	0	258	0	258	
250 Workers' Comp	330	439	345	518	419	1,234	
260 Contracted Serv	35,000	32,791	6,000	325	13,600	1,500	As to title 1
270 Travel & Conf	3,000	1,006	7,000	513	2,500	2,000	
513 Transportation	2,000	0	2,000	0	1,400	1,400	
540 Advertising	0	0	0	0	200	0	
551 Postage	250	268	250	250	200	200	
580 Travel & Conf	500	0	500	0	500	500	
610 Insurance	2,000	1,225	1,900	288	1,000	1,200	
614 Books & Supplies	300	89	300	0	300	300	
641 Textbooks	300	99	300	0	250	300	
670 Computer Software	400	199	400	0	250	250	
734 New Equipment	450	396	450	0	500	1,000	
810 Other A / Tools	0	0	0	0	0	600	
Total	157,433	151,347	138,568	121,567	151,373	148,274	
2110 Student Exchange Partnership							
110 Salaries	118,459	93,458	121,521	96,487	150,737	92,316	
115 Para Salaries	50,803	50,801	52,400	38,562	61,509	64,000	
120 Substitute Salaries	400	0	400	0	400	400	
210 Group Health Ins	16,538	9,842	18,306	12,595	22,263	20,117	
220 Social Security	12,979	9,491	13,336	10,533	16,274	12,055	
230 Group Life Ins	1,000	0	1,000	0	1,000	1,000	
240 Retirement	2,032	2,032	2,060	1,549	232	268	
250 Workers' Comp	763	603	890	1,269	1,000	2,500	
270 Tuition / Non-Resident	900	0	900	340	2,404	1,710	
280 Contracted Serv	11,100	33,651	24,000	33,717	8,500	35,000	
513 Transportation	500	0	500	500	500	500	
551 Postage	0	0	0	0	0	0	
580 Travel & Conf	1,000	100	1,000	919	1,000	0	
610 Supplies	2,500	1,215	2,375	1,460	1,700	1,400	
614 Testing Supplies	0	0	0	0	1,000	1,000	
641 Textbooks	300	416	300	0	0	0	
734 New Equipment	6,000	3,157	0	0	3,000	4,000	
Total	224,713	204,555	237,843	197,605	273,141	237,776	

BARRE TOWN SCHOOL DISTRICT DETAIL FY 2003

2420 Special Education Admin.

2001-02 Budget 2001-02 Actual 2002-03 Budget 2002-03 Actual 2003-04 Budget 2004-05 Budget

110 Salaries 28,387 28,405 29,522 29,522 41,812 51,538

112 Clerical Salaries 24,402 24,398 24,398 26,288 21,859 21,820

113 Clerical Health Ins 11,710 11,579 12,610 12,607 15,558 17,244

220 Social Security 4,038 3,887 4,182 4,158 5,475 5,612

230 Group Life Ins 1,144 1,144 1,144 1,144 1,144 1,144

240 Retirement 1,367 1,220 1,220 1,310 1,186 1,300

241 Early Retirement 5,977 5,977 0 0 0 0

250 Workers Comp 238 221 276 525 0 796

260 Health Insurance 900 0 900 0 900 900

300 Unallocated Serv 0 0 0 0 0 0

374 In-Service Training 400 0 0 0 0 0

380 Legal Services 1,000 80 1,000 1,000 1,000 1,000

430 Repairs & Maint 2,000 169 1,000 0 400 0

530 Telephone 1,000 736 1,500 1,500 1,500 1,500

540 Postage 500 247 700 700 0 0

550 Printing 200 160 200 200 250 250

551 Postage 200 160 200 200 250 250

560 Travel & Coal 1,000 426 1,000 426 1,000 1,000

610 Supplies 2,000 737 1,900 452 1,000 1,000

740 Health Insurance 2,000 851 1,988 1,788 0 0

740 Health Insurance 2,000 851 1,988 1,788 0 0

810 Misc 400 120 400 382 400 400

Total 87,447 79,397 81,929 81,104 101,882 105,780

2711 Special Education Transp.

111 Drivers Salaries 10,740 11,446 11,254 13,919 11,254 11,736

210 Group Health Ins 3,198 2,759 4,268 4,268 4,268 4,487

220 Social Security 822 859 861 1,055 861 898

230 Group Life Ins 74 0 74 0 24 24

240 Retirement 601 521 601 675 704 704

250 Workers Comp 702 770 908 2,242 3,416 3,416

487 Equipment Lease 16,483 11,969 10,852 12,008 18,880 15,000

Total 32,663 28,328 34,730 36,931 38,137 36,631

Total Special Education 1,843,453 1,839,019 1,821,674 1,835,848

87 GRAND TOTAL 7,771,348 7,719,171 8,004,310 8,024,621 8,404,621 8,435,021

4.1% 2.2%

TITLE ONE GRANT

110 Salaries 35,814

112 Clerical Salaries 13,865

210 Group Health Ins 3,900

220 Social Security 54

230 Group Life Ins 555

240 Retirement 274

250 Workers Comp 274

110 Cont. Serv. 54,112

Total 84,112

84,112

84,112

84,112

84,112

84,112

SCHOOL ELECTIONS

.....

SUHS District #41 Special Meeting - June 17, 2003
SUHS District #41 Annual Open Meeting - March 1, 2004
Barre Town School District Annual Meeting - March 2, 2004
SUHS District #41 Annual Meeting - March 2, 2004

.....

WARNING (*and Record*) FOR SUHS DISTRICT #41 SPECIAL MEETING

June 17, 2003

The legal voters of Spaulding Union High School District #41 who are residents of the City of Barre and the Town of Barre, are hereby notified and warned to meet at the Barre City Auditorium in the City of Barre, on Tuesday, June 17, 2003 between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close; and the Barre Town Middle and Elementary School in the Town of Barre, on Tuesday, June 17, 2003, between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close, respectively, to vote by Australian ballot upon the following Articles of business:

ARTICLE 1. To see if the Spaulding Union High School District #41 will vote the sum of \$10,325,520 to meet the current expenses of the High School Union District (consisting of Spaulding High School and the Barre Technical Center) for the fiscal year July 1, 2003 through June 30, 2004?

Yes	573
No	331
Blank	0
Spoiled	<u>1</u>
Total	905

The legal voters and residents of Spaulding Union High School District #41 are further warned and notified that an informational meeting will be held in the Library at Spaulding High School in the City of Barre on Tuesday, June 10, 2003 commencing at six thirty (6:30) o'clock in the afternoon (p.m.) for the purpose of explaining the article to be voted on by Australian ballot.

Adopted and approved at a meeting of the Board of School Directors of Spaulding Union High School District #41 held on June 2, 2003. Received for

record and recorded in the records of Spaulding Union High School District #41 on June 3, 2003.

Attest: Cedric Sanborn, Clerk
Spaulding Union High School
District #41

Lauren LaMorte
J. Guy Isabelle
Thomas Boyce
John Hulbert
Carl Duff
Steve Mackenzie
Therese Taylor
SPAULDING UNION HIGH SCHOOL
DISTRICT #41
BOARD OF SCHOOL DIRECTORS

WARNING (*and Record*) FOR SUHS DISTRICT #41
ANNUAL OPEN MEETING
March 1, 2004

The legal voters of Spaulding Union High School District #41, which consists of Barre City School District and the Barre Town School District, Vermont, are hereby warned to meet at the Spaulding High School Library in the City of Barre, Vermont, on March 1, 2004 at 6:30 p.m. to act on the following articles:

ARTICLE 1. To elect a moderator for a one-year term.

The Moderator opened the floor for nominations. Mr. Jeff Maher nominated Mr. Tom Koch. Hearing no other nominations, the Moderator closed nominations and ordered the clerk to cast one ballot in favor of the election of Tom Koch as Moderator for a one-year term.

ARTICLE 2. To elect a clerk for a one-year term.

The Moderator opened the floor for nominations. Mr. Tom Walz nominated Mr. Cedric Sanborn. Hearing no other nominations, the Moderator closed nominations and ordered the clerk to cast one ballot in favor of the election of Cedric Sanborn as Clerk for a one-year term.

ARTICLE 3. To elect a treasurer for a one-year term.

The Moderator opened the floor for nominations. Mr. Guy Isabelle

nominated Mr. Eugene Stratton. Hearing no other nominations, the Moderator closed nominations and ordered the clerk to cast one ballot in favor of the election of Eugene Stratton as Treasurer for a one-year term.

ARTICLE 4. To elect auditors: One for a three-year term.

The Moderator opened the floor for nominations. Mr. Guy Isabelle nominated Mrs. Donna Holden. Hearing no other nominations, the Moderator closed nominations and ordered the clerk to cast one ballot in favor of the election of Donna Holden as Auditor for a three-year term.

ARTICLE 5. To determine what compensation shall be paid to the officers of the district:

Moderator	\$100
Clerk	\$100/year
Treasurer	\$500/year
Auditors	\$100/year
Board Members	\$1,500/year for each
Board Chair	\$2,000/year

On a motion by Mr. Guy Isabelle, seconded by Mr. Tom Boyce, it was unanimously voted to adopt the salaries set forth as compensation to be paid to the officers of the district.

ARTICLE 6. To see if the voters of said Spaulding Union High School District (No. 41) will vote to authorize its Board of School Directors to borrow money pending receipt of payments from the member districts as provided in 16 VSA Section 711b, by the issuance of its notes or orders payable not later than one year from date.

On a motion by Mr. Steve Mackenzie, seconded by Mr. Tom Boyce, it was unanimously voted to adopt Article 6.

ARTICLE 7. To present and discuss the proposed 2004-05 budget which will be voted on March 2, 2004.

Ms. Anderson presented the proposed 2004-2005 SHS budget of \$8,768,857 representing a 2.94% increase and the Barre Technical Center budget of \$1,807,145 representing a 0% increase for a total 2004-2005 budget of \$10,576,002. The proposed budget represents a school tax rate of \$1.13 for Barre city and \$1.18 for Barre Town. The budgets can be voted on between 7:00 a.m. and 7:00 p.m. by Barre City residents at the Barre City Auditorium, and by Barre Town residents at the Barre Town Middle & Elementary School.

ARTICLE 8. To do any other business proper to come before said meeting.

Mr. Guy Isabelle publicly thanked Mr. & Mrs. Paul Malone, the Superintendent and Administration for the budget preparation. Hearing no other business, the Moderator called for a motion to adjourn.

ARTICLE 9. To adjourn.

On a motion by Mr. Guy Isabelle, seconded by Mr. Tom Boyce, it was unanimously voted to adjourn at 6:45 p.m.

Adopted and approved at a meeting of the Board of School Directors of Spaulding Union High School District #41 held on January 5, 2004. Received for record and recorded in records of Spaulding Union High School District #41 on January 26, 2004.

Attest: Cedric Sanborn, Clerk
Spaulding Union High School
District #41

Lauren LaMorte
J. Guy Isabelle
Thomas Boyce
John Hulbert
Carl Duff
Steve Mackenzie
Therese Taylor
SPAULDING UNION HIGH SCHOOL
DISTRICT #41
BOARD OF SCHOOL DIRECTORS

WARNING (and Record) FOR BARRE TOWN
SCHOOL DISTRICT MEETING
March 2, 2004

The legal voters of the Barre Town School District are hereby notified and warned to meet at the Barre Town Middle and Elementary School at Lower Websterville, Vermont on the 2nd day of March, 2004, at 7:00 o'clock in the forenoon to act on all Articles I-VII hereinafter set forth. Voting on all articles will be by written ballot. The polls will open at 7:00 o'clock in the forenoon and close at 7:00 o'clock in the afternoon on March 2, 2004.

ARTICLE I. To elect two members to the Barre Town School Board (one two-year and one three-year position) for the ensuing term commencing March 3, 2004.

School Board - 2 Years:

<i>Cross, Sheila</i>	<i>1189</i>
<i>Write-Ins</i>	<i>32</i>
<i>Spoiled</i>	<i>0</i>
<i>Blank</i>	<u><i>232</i></u>
<i>Total</i>	<i>1453</i>

School Board - 3 Years:

<i>Gagne, Jeffrey C.</i>	<i>1136</i>
<i>Write-Ins</i>	<i>48</i>
<i>Spoiled</i>	<i>0</i>
<i>Blank</i>	<u><i>269</i></u>
<i>Total</i>	<i>1453</i>

ARTICLE II. To elect a School Director to serve on the Spaulding Union High District Board for the ensuing term commencing March 3, 2004.

Spaulding High School Board - 3 Years:

<i>Malone, Norma</i>	<i>500</i>
<i>Pizzo, John</i>	<i>882</i>
<i>Write-Ins</i>	<i>2</i>
<i>Spoiled</i>	<i>0</i>
<i>Blank</i>	<u><i>69</i></u>
<i>Total</i>	<i>1453</i>

ARTICLE III. Shall the Town of Barre School District authorize the expenditure of \$8,389,091 to operate its school system for the ensuing budget period, as required by law for the period July 1, 2004 to June 30, 2005?

<i>Yes</i>	<i>855</i>
<i>No</i>	<i>570</i>
<i>Spoiled</i>	<i>0</i>
<i>Blank</i>	<u><i>28</i></u>
<i>Total</i>	<i>1453</i>

ARTICLE IV. Shall the Town School District pay the following officers:

A. School Directors	\$1,500/member/year
B. School District Treasurer	\$578/year

<i>Yes</i>	<i>1077</i>
<i>No</i>	<i>342</i>
<i>Spoiled</i>	<i>0</i>
<i>Blank</i>	<u><i>34</i></u>
<i>Total</i>	<i>1453</i>

ARTICLE V. Shall the voters of said Barre Town School District vote to authorize its Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year?

<i>Yes</i>	937
<i>No</i>	472
<i>Spoiled</i>	0
<i>Blank</i>	<u>44</u>
<i>Total</i>	1453

ARTICLE VI. Shall Barre Town School District contribute \$25,000 to a long-term school roof repair fund?

<i>Yes</i>	1143
<i>No</i>	280
<i>Spoiled</i>	0
<i>Blank</i>	<u>30</u>
<i>Total</i>	1453

ARTICLE VII. Shall the Town of Barre School District authorize the expenditure of \$104,000 to upgrade Barre Town Middle and Elementary School's data infrastructure system necessary to operate the latest computer and network technology. There is a potential of 30% state aid reimbursement for this project.

<i>Yes</i>	920
<i>No</i>	502
<i>Spoiled</i>	0
<i>Blank</i>	<u>31</u>
<i>Total</i>	1453

The legal voters and residents of Barre Town School District are further warned and notified that an informational meeting will be held in the Dining Room at the Barre Town Middle and Elementary School in the Town of Barre on February 25, 2004 commencing at seven (7:00) o'clock in the afternoon (p.m.) for the purpose of explaining the articles to be voted on by Australian ballot.

Adopted and approved at a meeting of the Barre Town School District held on January 21, 2004. Received for record and recorded in records of Barre Town School District on January 26, 2004.

BARRE TOWN BOARD OF SCHOOL DIRECTORS
Nancy F. Pope, Chair
Christine M. Conti, Vice Chair
William Kirkland, Clerk

David Harrington
Brenda S. Buzzell

WARNING (and Record) FOR SUHS DISTRICT #41
ANNUAL MEETING
March 2, 2004

The legal voters of the Spaulding Union High School District #41 who are residents of the City of Barre and the Town of Barre, are hereby notified and warned to meet at the Barre City Auditorium in the City of Barre, on Tuesday, March 2, 2004, between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close; and the Barre Town Middle and Elementary School in the Town of Barre, on Tuesday, March 2, 2004, between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close, respectively, to vote by Australian ballot upon the following Articles of business:

ARTICLE I. Shall the Spaulding Union High School District #41 vote the sum of \$10,576,002 to meet the current expenses of the High School Union District (consisting of Spaulding High School and the Barre Technical Center) for the fiscal year July 1, 2004 through June 30, 2005?

Yes	762
No	659
Spoiled	0
Blank	<u>32</u>
Total	1453

ARTICLE II. Shall the Spaulding Union High School District #41 vote the sum of \$25,000 for a long-term maintenance fund?

Yes	958
No	465
Spoiled	0
Blank	<u>30</u>
Total	1453

The legal voters and residents of Spaulding Union High School District #41 are further warned and notified that an informational meeting will be held in the Library at Spaulding High School in the City of Barre on Monday, March 1, 2004

commencing at six-thirty (6:30) o'clock in the afternoon (p.m.) for the purpose of explaining the article to be voted on by Australian ballot.

The legal voters of Spaulding Union High School District #41 are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of Spaulding Union High School District #41 held on January 5, 2004. Received for record and recorded in the records of Spaulding Union High School District #41 on January 26, 2004.

Attest: Cedric Sanborn, Clerk
Spaulding Union High School
District #41

Lauren LaMorte
J. Guy Isabelle
Thomas Boyce
John Hulbert
Carl Duff
Steve Mackenzie
Therese Taylor
SPAULDING UNION HIGH SCHOOL
DISTRICT #41
BOARD OF SCHOOL DIRECTORS

BARRE TOWN MIDDLE & ELEMENTARY SCHOOL

WAGES AND SALARIES

(includes only employees earning more than \$500)

<u>Employee</u>	<u>Salary</u>
Abrams, Jamie R.	\$ 1,189.00
Acebo, Philip S.	48,295.00
Aja, Sherry P.	35,047.00
Alexander, Richard A.	3,285.13
Allard, Laurette	15,615.60
Allen, Glenda A.	38,125.00
Allen, Revell B.	49,740.00
Allen, Stephen	46,849.00
Appleton, Carolyn A.	6,720.00
Archer, Stephanie M.	10,761.98
Bagley, Richard	2,613.66
Barnard, Susan A.	51,267.00
Barney, Cindy M.	1,120.00
Barry, Carol A.	16,618.78
Battistoni, Heather E.	20,668.57
Beaudoin, Patricia D.	16,833.05
Beebe, Sarah G.	11,738.61
Belisle, Paul L.	6,083.41
Berini, Elizabeth	1,960.00
Bianchi-Gola, Lori T.	48,849.14
Bisson, Diane R.	13,326.36
Bisson, Margaret J.	17,089.80
Bisson-Rossi, Annette	46,758.47
Blake, Paula J.	18,310.50
Blanchette, Raymond P.	22,731.63
Blouin, Bonnie M.	3,569.28
Bombard, Jennifer I.	2,110.46
Bombard, Kera L.	1,856.00
Booth, Donna A.	16,283.50
Boutin, Laurent A.	3,515.58
Braun, Shawn M.	2,388.00
Brister, Jude	14,086.80
Bruneau, Lauren M.	41,861.00
Brusetti, Marjorie L.	18,795.84
Bullis, Lorraine P.	15,750.22
Burns, Julie A.	50,783.00
Busker, Rebecca M.	28,252.97
Buzzell, Brenda	1,500.00
Campo, Beth R.	45,444.95

Carey, Marybeth D.	11,949.30
Carpenter, John L.	13,153.02
Carrier, Jack M.	55,922.32
Cary, Doreen K.	48,375.00
Cassani, Robert E.	24,095.06
Cecchini, Dewey P.	696.00
Celley, Lisa A.	31,209.21
Clark, Priscilla A.	49,790.00
Clark, Stephen L.	3,280.00
Clompus, Edie M.	51,187.00
Coakley, Margaret A.	28,111.71
Codling, Joanne P.	14,050.13
Collier, Sheryl A.	66,510.00
Collins, Valerie P.	49,900.00
Conti, Christine M.	1,500
Cooley, Tamara J.	13,152.49
Cort-Desrochers, Sheila	51,187.00
Couture, Carole S.	6,835.92
Couture, Carolyn L.	12,016.37
Cross, Sheila M.	4,261.51
Crowley, Timothy P.	75,080.98
Cummings, Sharon L.	1,378.50
Dale, Wendy P.	34,625.00
Dall, M. Whitney	51,187.00
Dalton, Barbara G.	18,587.66
Davenport, Karen L.	2,019.01
Demers, Lauren M.	16,990.01
Demers, Phyllis M.	2,061.22
Duff, Bernard E.	2,783.26
Durkee, Heather A.	7,223.16
Eklund, Judith A.	54,387.00
Eldred, Veronica	42,873.00
Estivill, Gary S.	8,934.97
Fahey, Elizabeth K.	1,160.00
Farnsworth, Charles C.	4,542.74
Fassett, Kendall	5,783.80
Fellows, David S.	28,561.03
Ferch, David	33,257.00
Ferland, Stacy L.	37,654.00
Fine, Amy E.	38,024.60
Fischer, Tara P.	1,397.09
Fitzsimmons, Patricia	51,267.00
Fleck, Carol A.	3,636.65
Fowler, Nancy S.	1,914.00

Gaffey, Sara E.	31,811.00
Gagne, Jeffrey C.	519.25
Gagne, Louise A.	15,219.13
George, Patricia G.	14,604.80
Gibson, Susan M.	47,349.00
Gilbert, Tina M.	25,421.44
Gola, Andrew J.	899.00
Gossens, Jonathan W.	973.00
Gossens, Laurie J.	61,248.72
Hagerl, James R.	30,223.00
Hale, Hope	51,497.00
Hard, Lisa J.	696.00
Harding, Alice L.	5,919.14
Harrington, David T.	1,500.00
Haynes, Rebecca M.	1,682.00
Haynes, William D.	13,638.30
Herzig, Heather	42,438.00
Hicks, Ruth A.	14,580.00
Holden, Donna L.	1,805.00
Holden, Kara J.	20,582.10
Hudson, Ralph D.	4,247.75
Ide, Martha B.	47,139.00
Janus, Mary G.	51,687.00
Jarchow, Nancy A.	986.00
Jarmel, Melissa B.	33,741.52
Jarvis, Carolyn J.	39,209.00
Jaworski, Elizabeth A.	8,067.82
Jesmonth, Tara A.	3,248.00
Johnson, Mary Ann	527.08
Johnson, Michele A.	2,332.50
Johnson, Sanford E.	4,369.32
Jones, Maureen S.	17,765.46
Joyal, Phillip W.	34,125.00
Juknis, James A.	49,940.00
Juknis, Karen A.	9,218.66
Kaiman, Albert L.	49,930.00
Kane, Meaghan E.	32,461.52
Kennell, Arthur C.	14,838.24
Kilian, Judith G.	2,215.00
Kirkland, William M.	980.75
Klinefelter, Suzanne	50,140.00
Knauss, Sarah E.	38,759.14
Koch, Susan E.	41,795.00
Koziar, Stacey A.	725.00

LaRocca Rita M.	7,399.00
Ladabouche, Jason B.	18,682.13
Lamb, Andrew W.	39,836.00
Lancotot, Ronald T.	5,219.84
Landry, Dianna R.	34,125.00
Larson, Joyann	13,520.70
Lawson, Margaret L.	46,929.00
Lawson, Myrna E.	21,797.31
Lecours, Suzanne B.	2,901.00
Lee, Aaron G.	799.00
Leeds, Anne L.	30,571.06
Lembke, Mark L.	47,769.00
Leona, Jill S.	41,515.00
Lue, Jr., John R.	2,313.52
MacAskill, Patty A.	18,928.68
MacLeod, Andrea R.	1,980.00
Major, Casandra A.	51,187.00
Manning, Perry	33,037.08
McCandless, April	1,198.80
McCreary, Susan P.	16,655.37
McHugo, Nancy	18,513.95
McKelvey, Michael P.	773.53
McKenzie, Jeanette M.	3,987.67
McLaughlin, Andrea L.	48,519.00
McNamara, Margaret I.	46,849.00
McPherson, Jean A.	12,575.60
McTigue, Jane P.	46,849.00
Mears, Allyson C.	12,832.93
Mears, Christine A.	49,740.00
Mehuron, Margaret L.	46,849.00
Meyer, Dianne L.	49,740.00
Meyer, Gregory F.	1,496.17
Miller, Gloria J.	1,102.00
Miller, Sarah I.	806.00
Millington, Lori F.	14,889.18
Mitchell, W. John II	29,333.53
Monaghan, Alyson	35,245.00
Moore, Tammy M.	17,147.45
Moore, Jr., Kevin	1,214.50
Murray, Lynn A.	522.00
Murray, Steven P.	45,968.00
Newton, Leslie C.	27,517.44
Normandy, William J.	16,805.52
Norway, Joanne P.	8,004.14

O'Connor, Kerri E.	725.00
O'Donnell, Anne M.	49,820.00
O'Regan, Susan V.	50,240.00
O'Riordan, Helena F.	51,687.00
Parker, Brad	28,954.00
Parry, Bonnie E.	17,558.21
Parry, Jammie M.	21,956.24
Pavek, Carol K.	17,214.60
Payne, Richard G.	16,630.74
Pellon, Caroline M.	1,143.00
Peloquin, Ann	16,666.20
Perreault, Calvin L.	1,090.00
Perreault, Lisa J.	29,767.44
Philbrook, Raymond C.	18,638.94
Pierson, Victoria J.	17,211.50
Plante, Charlene A.	46,849.00
Pope, Nancy F.	980.75
Poulin, Reginald	28,248.70
Pratt, Susan M.	51,187.00
Raper, John E.	13,244.73
Raynsford, Robert W.	40,848.00
Riddel, Joanne	46,994.00
Riggen, James T.	1,326.00
Riggen, Jay D.	1,073.00
Riggen, Theodore F.	71,567.72
Rivard, Judith A.	12,826.76
Robinson, Aaron D.	638.00
Robinson, Dana W.	37,265.56
Rogers, Ami-Lynn	16,249.31
Rounds, Stacie M.	1,034.55
Roy, Jessica L.	28,919.00
Roya, Carolyn L.	19,430.40
Rushford, James M.	15,869.71
Salvador, Terrie L.	22,000.00
Sawyer, Adam R.	31,412.00
Seivwright, Maureen J.	872.28
Sell, Wendy L.	6,375.00
Shapiro, Jesse P.	38,604.00
Shipman, Barbara	45,381.00
Sholk, Alan J.	51,187.00
Smith, Catherine A.	2,494.00
Smith, Susan L.	48,295.00
Smith, Trudy J.	20,774.96
Smythe, Shannon M.	36,944.00

Spaulding, David L.	30,973.30
Sulek, Ellen R.	46,849.00
Swift, Richard V.	10,239.16
Swift, Sheryle L.	10,484.50
Thygesen, Laura L.	44,650.14
Thygesen, Rhonda T.	12,809.16
Titus, Rodney C.	1,310.00
Tremblay, Roger J.	32,389.78
Trujillo, Karen L.	2,713.50
Vanderlinde-Abe, Paul	7,714.00
Wark-Acebo, Cynthia L.	15,299.53
West, Andrew P.	49,955.00
Wetherell, Michael N.	5,907.00
Wheeler-Stillso, Rose	800.50
White, Marilyn T.	11,269.38
Wiggins, Phyllis L.	53,267.00
Young, Patricia M.	42,125.68

APPENDIXES

Appendix A: Independent Audit Report - Town

G.W. Osterman & Co., P.C.
Barre, VT

Appendix B: Independent Audit Report - School

Fothergill, Ségale & Valley
Montpelier, VT

BARRE TOWN ELECTED AUDITORS' REPORT

We have reviewed the financial statements prepared by G.W. Osterman & Co., CPA, for Barre Town funds, and by Fothergill, Segale & Valley, CPA, for School District funds.

To the best of our knowledge, they correctly illustrate the cash receipts and disbursements of the Town and School District for the indicated periods and fairly present the financial condition of the Town of Barre and the Town of Barre School District on June 30, 2004.

BARRE TOWN AUDITORS

*Charles Woodhams
Melissa Brown
Charles Miller*

Appendix A: Independent Audit Report - Town

TOWN OF BARRE, VERMONT

AUDIT REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2004

**G. W. Osterman & Co, PC
192 S. Main Street, PO Box 793
Barre, Vermont 05641
(802) 479-3667**

A member of the American Institute and Vermont Society of CPAs.

TOWN OF BARRE, VERMONT
AUDIT REPORT AND FINANCIAL STATEMENTS
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JUNE 30, 2004

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Barre Town's financial report presents our discussion and analysis of the Town's financial performance during the fiscal year ended June 30, 2004. Please read it in conjunction with the transmittal letter at the front of this report and the Town's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The Town's total net assets were \$8,692,618 compared with \$7,730,811 the year before (page ii). Business-type activities net assets increased from \$3,970,730 to \$4,599,531. The merger of East Barre Fire District into the Town resulted in an increase to Business-type net assets of \$843,463.

During the year, the Town's governmental funds revenues exceeded expenses by \$154,329 (page iv). This is better than last year, when revenues exceeded expenses by only \$122,064. Business-type activities lost \$214,662 compared to a \$283,297 loss the year before (also from page iv). \$168,452 of this loss occurred in the Sewer Fund. Sewer Fund charges are being raised by 25% for fiscal year 2005.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the Town:

The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the Town's overall financial status. The remaining statements are *fund financial statements* that focus on *individual* parts of the Town government, reporting the Town's operations in *more detail* than the government-wide statements.

The *governmental funds* statements tell how general government services like public safety were financed in the *short term* as well as what remains for future spending.

Proprietary fund statements offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as the water and sewer system.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required portions of this annual report are arranged and relate to one another. Figure A-2 summarizes the major features of the Town's financial statements, including the portion of the Town government they cover and the types of information they contain. Figure A-3 shows condensed financial information from the government-wide financial statements. Figure A-4 shows fund net income (before interfund transfers) compared to last year. Page 30, at the end of this report, presents a schedule of *actual revenue and expenses* as compared to the *voter approved budget* and some explanations for variances between the two.

Figure A-1
Required components of the Town's Financial Statements

Management's Discussion and Analysis	Basic Financial Statements: 1. Government-wide financial statements 2. Fund financial statements 3. Notes to the financial statements	Required Supplementary Information: 1. General fund budget to actual comparison
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Figure A-2
Major Features of the Town's Government-wide Fund Financial Statements

	Government-wide <u>Statements</u>	Governmental <u>Funds</u>	Proprietary <u>Funds</u>
<i>Scope</i>	Entire Town government	General government activities	Activities operated similar to private businesses: water, sewer, ambulance, school bus leasing
<i>Required financial statements</i>	-Statement of net assets -Statement of activities	-Balance sheet -Statement of revenues, expenditures, and -changes in fund balance	-Statement of net assets -Statement of revenues, expenses, and changes in net assets -Statement of cash flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset and liability information</i>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

Figure A-3
Condensed Financial Information from Government-wide Financial Statements

	Current Year		
	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 2,211,457	\$ 275,815	\$ 2,487,272
Capital assets	4,200,373	6,351,069	10,551,442
Total assets	<u>\$ 6,411,830</u>	<u>\$ 6,626,884</u>	<u>\$ 13,038,714</u>
Long-term liabilities	\$ 2,168,491	\$ 1,567,214	\$ 3,735,705
Other liabilities	150,252	460,139	610,391
Total liabilities	<u>2,318,743</u>	<u>2,027,353</u>	<u>4,346,096</u>
NET ASSETS			
Invested in capital assets net of related debt	2,157,026	4,780,449	6,937,475
Restricted	5,077	0	5,077
Unrestricted	1,930,984	(180,918)	1,750,066
Total net assets	<u>4,093,087</u>	<u>4,599,531</u>	<u>8,692,618</u>
Total liabilities and net assets	<u>\$ 6,411,830</u>	<u>\$ 6,626,884</u>	<u>\$ 13,038,714</u>
Revenue:			
Taxes	3,779,082	0	3,779,082
Services	443,201	2,315,381	2,758,582
Grants and contributions	570,415	0	570,415
Sale of land in Wilson Ind. Pk.	35,106	0	35,106
Other	87,332	433	87,765
Total revenue	<u>4,915,136</u>	<u>2,315,814</u>	<u>7,230,950</u>
Expenses:			
General government	699,286	0	699,286
Public safety	996,147	1,347,547	2,343,694
Highways and streets	1,982,498	0	1,982,498
Sanitation	44,589	722,453	767,042
Health and welfare	31,165	170,685	201,850
Culture, rec., devel., trans.	231,419	0	231,419
Insurances	33,266	0	33,266
Employee benefits	250,974	0	250,974
County tax	48,644	0	48,644
Program expenditures	166,284	231,862	398,146
Miscellaneous	11,094	0	11,094
Interest expense	74,212	70,481	144,693
Total expenses	<u>4,569,578</u>	<u>2,543,028</u>	<u>7,112,606</u>
Change in net assets	345,558	(227,214)	118,344
Fund equity acquired in EBFD merger	0	843,463	843,463
Net assets - beginning of year	3,760,081	3,970,730	7,730,811
Internal service fund transfers	(12,552)	12,552	0
Net assets - end of year	<u>4,093,087</u>	<u>4,599,531</u>	<u>8,692,618</u>

(In future years, when prior year information is available,
a comparative analysis of GASB-34-based government-wide data
will be presented.)

Figure A-4
Comparison with Prior Year of Each Fund's Net Income or (Loss)
(Before Interfund Transfers)

	June 30, 2004	June 30, 2003	Difference
Governmental Funds:			
General Fund	\$ 64,100	\$ 47,342	\$ 16,758 (1)
Community Development Fund	22,212	63,015	(40,803) (2)
Reappraisal Fund	22,160	25,241	(3,081)
Sewer Improvement Fund	80,083	2,057	78,026 (3)
Recreation Fund	9	13	(4)
Construction Fund	1,120	new in 2004	1,120
Cemetery Fund	(29,728)	(20,234)	(9,494) (4)
Cemetery Trust Fund	(5,627)	4,630	(10,257)
Totals	<u>154,329</u>	<u>122,064</u>	<u>32,265</u>
Business-type Funds:			
Sewer Fund	(168,452)	(250,253)	81,801 (5)
Water Fund	(25,125)	4,144	(29,269) (6)
Ambulance Fund	(11,520)	(49,154)	37,634 (7)
School Bus Fund	(9,565)	11,966	(21,531) (8)
Totals	<u>(214,662)</u>	<u>(283,297)</u>	<u>68,635</u>
Internal Service Funds:			
Equipment Fund	(125,126)	(118,113)	(7,013) (9)
Building Maintenance Fund	16,654	new in 2004	16,654
Totals	<u>(108,472)</u>	<u>(118,113)</u>	<u>9,641</u>
Grand total	<u>(168,805)</u>	<u>(279,346)</u>	<u>110,541</u>

Reconciliation to total change in net assets - page iii:

Elimination of payments on	
Reclassify expenses to capital assets	266,897
depreciation expense	(70,718)
debt principal from general fund	100,000
change in deferred revenue	9,296
change in compensated absences	(18,326)

Total change in net assets - page iii	<u><u>118,344</u></u>
---------------------------------------	-----------------------

- (1) General fund variances from budget are discussed on page 30 of this report.
- (2) \$60,000 gain on extinguishment of debt was included in 2003 Community Development accounts.
- (3) Sewer connection fees (\$73,450 in 2004 and \$41,443 in 2003) were recorded in the Sewer Improvement fund in 2004 rather than in the Sewer Fund as in 2003.
- (4) Reflects \$8,489 of paving cost in 2004.
- (5) Reflects \$85,211 decrease in Barre City Charges. Rates will be raised 25% in 2005.
- (6) Reflects increased depreciation charges and interest expense associated with East Barre Fire District merger.
- (7) Reflects increased rates, usage, and percapita fees charged to other towns.
- (8) Reflects increased salaries and fuel costs.
- (9) Rates charged to the other funds for equipment useage are not keeping up with actual expenses.

Administration and Finance

Renovation of the former Adam's Granite building (in Wilson Industrial Park), now our vehicle maintenance building, was a major project of fiscal year 2004. General obligation municipal bond debt of \$775,000 was incurred to finance the project. The debt is to be repaid over twenty years, at 3.9% interest.

A new telephone system was installed in the municipal building this year. After comparing fourteen bids, Key Communications, Inc of Hartford, Vermont was awarded a \$20,049 contract. Thirty-five handsets, including two adaptable to a TTY machine, were installed. At an additional cost of \$5,000 the public works offices and vehicle maintenance shop were connected to the system.

In April the Town adopted twenty-one policies to comply with HIPAA – the Health Insurance Portability & Accountability Act. These policies are required because the Town reimburses employees' co-payments and deductibles.

During the report year, lease financing was needed for the new sand and gravel screen, a dump truck, and a school bus. After requesting proposals from five firms, Municipal Services Group was selected for the financing. The average interest rate was 3.49%. Other major capital asset purchases included a police cruiser, a cargo van for the water and sewer departments and a pickup truck for the engineer's office.

Reappraisal

The town-wide reappraisal, begun in October 2002, was completed this year. The reappraisal books, which served as the official notice of change in appraisal, were mailed to Town property owners on June 23, 2004. At year's end, \$287,016 had been spent on the reappraisal of approximately 3,650 properties. A fund balance of \$104,598 remained in the Reappraisal Fund as of June 30, 2004.

East Barre Fire District Merger

On July 1, 2003, East Barre Fire District merged into the Barre Town Water Fund. East Barre had about 250 water customers and about \$60,000 of annual water usage billings. Waterlines and billing system acquired from EBFD totaled \$1,770,634 less accumulated depreciation of \$279,321 and less loans assumed by the Town totaling \$733,465, for an acquired net assets amount of \$757,848 plus cash of \$85,615, totaling \$843,463.

Community Development

At the beginning of the report year, the sale of a Wilson Industrial Park lot was concluded. A 2.8 acre lot was sold to Hillside Realty, LLC (Hillside Stone Products). The granite manufacturer paid \$55,031 for the lot, and later in the year constructed a 4,900 square foot building on the lot.

Water Fund

Barre Town's water system, including water lines and two storage tanks, is relatively new. The oldest lines are about 35 years old. Most of the system is newer, including the East Barre Fire District portion, which is only about ten years old. The Water Fund

ended the year with a \$25,125 loss for the year although revenue increased substantially this year due to the merger of East Barre Fire District into the Barre Town.

Sewer Fund

The Town's sewer lines date from major sewer improvement projects in 1965 (\$823,000), 1988 (\$3 million), 1997 (\$222,000 in Wilson Industrial Park), 2002 (\$925,000) and smaller improvements just about every year in between. The Sewer Fund ended the year with a net loss of \$168,452 (including depreciation charges against income of \$130,085). For fiscal year 2005, sewer fees are being increased by twenty-five percent. The largest expense of the Sewer Fund is the Barre City sewage treatment charges, which have increased faster than budget projections.

Ambulance Fund

The Ambulance Fund finished the year at a \$11,520 loss for the year. There has been a steady improvement in the bottom line of this fund over the last few years, as emphasis has been placed on prompt billing and collection.

Public Works

On July 8, 2003, the Selectboard voted to grant final acceptance to two short dead-end streets and associated infrastructure, Anita Lane and Kelley Road. In October 2003, the Hill Street sidewalk (a joint project by Barre Town and Barre City) was completed. The sidewalk was funded by a Vermont AOT Transportation Enhancement grant. In November 2003, Chris Path Way was accepted. In February 2004, a 570' extension of Philbrook Street was accepted.

The Town has five-year plans for paved road work, with cost estimates for each road. Gravel roads are also included in the plan, but without cost estimates because the work is done by Town crews. The Town also has an equipment purchase plan and has been able to keep up with planned purchases. In addition, there is a five-year building maintenance plan, with about \$45,000 set aside each year for larger maintenance such as roofs, overhead doors, heating, and etc.

Renovation of the former Adam's Granite building (in Wilson Industrial Park), now our vehicle maintenance building, was a major project of fiscal year 2004. The project also included renovations at the public works garage on Websterville Road. The total project budget was set by the Selectboard at \$775,000. The Adams Granite building was purchased for \$365,000 and on November 13, 2003, a renovation contract of \$314,105 was awarded to Lajeunesse Construction. The project was completed during 2004. General obligation municipal bond debt of \$775,000 was incurred to finance the project.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Town Manager's office at 802-479-9331 or email the Town Manager at crogers@barretown.org.

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INDEPENDENT AUDITOR'S REPORT

To the Selectboard
Town of Barre, Vermont

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 Town of Barre, Vermont, as of and for the year ended June 30, 2004, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Barre, Vermont's management. Our responsibility is to express an opinion 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 Town of Barre, Vermont, as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 16 to the financial statements, the Town adopted the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2004. This resulted in a change in the format and content of the financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated December 9, 2004, on our consideration of the Town of Barre, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants (page 31). That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages i through vi and page 30, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

G.W. Osterman & Co, PC

Barre, Vermont
December 9, 2004
Vermont License #338

TOWN OF BARRE, VERMONT
STATEMENT OF NET ASSETS
JUNE 30, 2004

EXHIBIT 1

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 826,259	\$ 0	\$ 826,259
Due from other funds	375,417	0	375,417
Accounts receivable	88,473	245,742	334,215
Property taxes receivable	137,321	0	137,321
Interest and penalties receivable	30,751	27,472	58,223
Housing loans receivable	96,517	0	96,517
Notes receivable	103,761	0	103,761
Deferred bond financing costs	0	2,601	2,601
Land inventory	552,958	0	552,958
Capital Assets (Note 9):			
Land	727,005	0	727,005
Work in progress: bike path	158,193	0	158,193
Infrastructure (2004 only), net	126,651	0	126,651
Buildings and improvements, net	1,347,395	218,806	1,566,201
Utility systems, net	0	5,674,126	5,674,126
Equipment, net	1,841,129	458,137	2,299,266
Total assets	<u>\$ 6,411,830</u>	<u>\$ 6,626,884</u>	<u>\$ 13,038,714</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 128,809	\$ 84,722	\$ 213,531
Payroll taxes and withholdings	8,138	0	8,138
Cash escrow accounts	3,874	0	3,874
Due to other funds	0	375,417	375,417
Due to Barre Area Development	8,431	0	8,431
Refundable deposits	1,000	0	1,000
Long-term liabilities (Notes 6 and 7):			
Portion due or payable within one year:			
Due to State revolving loan fund	0	20,673	20,673
General obligation bonds			
and notes payable	120,000	55,572	175,572
Capital leases payable	150,367	63,388	213,755
Portion due or payable after one year:			
Deferred revenue	192,462	0	192,462
Compensated absences	174,277	0	174,277
Due to State revolving loan fund	0	498,565	498,565
General obligation bonds			
and notes payable	1,305,000	819,153	2,124,153
Capital leases payable	226,385	109,863	336,248
= Total liabilities	<u>2,318,743</u>	<u>2,027,353</u>	<u>4,346,096</u>
NET ASSETS			
Invested in capital assets			
net of related debt	2,157,026	4,780,449	6,937,475
Restricted - unexpended grant funds	5,077	0	5,077
Unrestricted	1,930,984	(180,918)	1,750,066
Total net assets	<u>4,093,087</u>	<u>4,599,531</u>	<u>8,692,618</u>
Total liabilities and net assets	<u>\$ 6,411,830</u>	<u>\$ 6,626,884</u>	<u>\$ 13,038,714</u>

TOWN OF BARRE, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2004

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Fines, Fees & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities
Governmental:						
General government	\$ 699,286	\$ 135,433	\$ 107,325	\$ 0	\$ (456,528)	\$ (456,528)
Public safety	996,147	77,111	75,568	0	(843,468)	(843,468)
Highways and streets	1,982,498	35,316	315,917	0	(1,631,265)	(1,631,265)
Sanitation	44,589	80,549	0	0	35,960	35,960
Health and welfare	31,165	2,294	0	0	(28,871)	(28,871)
Culture, recreation, development, transportation	231,419	1,603	7,415	0	(222,401)	(222,401)
Insurances	33,266	0	0	0	(33,266)	(33,266)
Employee benefits	250,974	0	0	0	(250,974)	(250,974)
County tax	48,644	0	0	0	(48,644)	(48,644)
Program expenditures	166,284	102,269	64,190	0	175	175
Miscellaneous	11,094	8,626	0	0	(2,468)	(2,468)
Debt service - interest	74,212	0	0	0	(74,212)	(74,212)
Total governmental activities	4,569,578	443,201	570,415	0	(3,555,962)	(3,555,962)
Business-Type:						
Sewer	743,330	571,324	0	0	\$ (172,006)	(172,006)
Water	204,367	181,756	0	0	(22,611)	(22,611)
Ambulance	1,350,574	1,327,293	0	0	(23,281)	(23,281)
School Bus	244,757	235,008	0	0	(9,749)	(9,749)
Total business-type activities	2,543,028	2,315,381	0	0	(227,647)	(227,647)
Total Barre Town	\$ 7,112,606	\$ 2,758,582	\$ 570,415	\$ 0	(3,555,962)	(3,783,609)
General revenues:						
Property taxes levied for general purposes					1,976,232	1,976,232
Property taxes levied for highways and streets					1,776,725	1,776,725
Property taxes levied for cemetery					26,125	26,125
Interest and penalties on taxes					57,905	57,905
Grants and contributions not restricted to specific programs					7,965	7,965
Sale of land in Wilson Industrial Park					35,106	35,106
Interest earnings					18,190	18,623
Market value decline					(10,706)	(10,706)
Miscellaneous					13,978	13,978
Total general revenues					3,901,520	3,901,953
Change in net assets					345,558	(227,214)
Net assets - beginning					3,760,081	3,970,730
Fund equity acquired in EBFD merger					0	843,463
Transfer due to internal service fund eliminations					(12,552)	12,552
Net assets - ending					\$ 4,093,087	\$ 4,599,531
						\$ 8,692,618

TOWN OF BARRE, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2004

ASSETS	General Fund	Community Development	Reappraisal Fund	Sewer Improvement Fund	Recreation Fund	Construction Fund	Cemetery Fund	Cemetery Trust Fund	Totals
Cash and investments	\$ 272,960	\$ 212,113	\$ 104,598	\$ 0	\$ 1,981	\$ 40,664	\$ 0	\$ 193,943	\$ 826,259
Accounts receivable	81,893	0	0	0	0	0	5,418	1,162	88,473
Property taxes receivable	137,321	0	0	0	0	0	0	0	137,321
Interest and penalties receivable	30,297	0	0	0	0	0	454	0	30,751
Due from other funds	1,441,140	0	0	328,010	0	372,154	29,947	5,100	2,176,351
Housing loans receivable	0	96,517	0	0	0	0	0	0	96,517
Notes receivable	0	103,761	0	0	0	0	0	0	103,761
Property, plant and equipment:									
Building and improvements	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0	0
Land inventory	0	552,958	0	0	0	0	0	0	552,958
Total assets	\$ 1,963,611	\$ 965,349	\$ 104,598	\$ 328,010	\$ 1,981	\$ 412,818	\$ 35,819	\$ 200,205	\$ 4,012,391
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ 128,809	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,809
Notes/Bond payable	0	0	0	0	0	0	0	0	0
Capital leases	0	0	0	0	0	0	0	0	0
Payroll taxes and withholdings	8,138	0	0	0	0	0	0	0	8,138
Cash escrow accounts	3,874	0	0	0	0	0	0	0	3,874
Due to other funds	692,313	378,504	0	0	0	717,517	30,443	0	1,818,777
Due to Barre Area Development	0	8,431	0	0	0	0	0	0	8,431
Refundable deposits	0	1,000	0	0	0	0	0	0	1,000
Deferred revenue:									
Property taxes	138,157	0	0	0	0	0	0	0	138,157
Grants	0	2,612	0	0	0	0	0	0	2,612
Housing program	0	96,517	0	0	0	0	0	0	96,517
Vermont Food Bank	0	93,333	0	0	0	0	0	0	93,333
Total liabilities	971,291	580,397	0	0	0	717,517	30,443	0	2,299,648
FUND BALANCES									
Reserved for:									
Special revenue funds - Note 10	0	384,952	104,598	328,010	1,981	(304,699)	5,376	200,205	720,423
Special projects - Note 10	51,831	0	0	0	0	0	0	0	51,831
Unreserved	940,489	0	0	0	0	0	0	0	940,489
Total fund balances	992,320	384,952	104,598	328,010	1,981	(304,699)	5,376	200,205	1,712,743
Total liabilities and fund balances	\$ 1,963,611	\$ 965,349	\$ 104,598	\$ 328,010	\$ 1,981	\$ 412,818	\$ 35,819	\$ 200,205	\$ 4,012,391

TOWN OF BARRE, VERMONT
Reconciliation of the Government Funds Balance Sheet
to the Statement of Net Assets
JUNE 30, 2004

EXHIBIT 3.1

Total *fund balances* for governmental funds (Exhibit 3) \$ 1,712,743

Total *net assets* reported for governmental activities in the statement of net assets is difference because:

Additions:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	727,005
Work in progress: bike path	158,193
Buildings and improvements, net of accumulated depreciation	549,853
Infrastructure (placed in service in 2004 only), net	126,651
Equipment, net of accumulated depreciation	294,043

Deferred tax revenue under the modified accrual basis of accounting used for reporting in governmental funds but not under accrual basis of accounting used in organization-wide reporting 138,157

Internal service funds (see Exhibit 5) are used by the Town to charge the cost of equipment useage and building maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

Internal service fund net assets (from Exhibit 5, page 8) 1,210,719

Subtractions:

Long-term liabilities applicable to the Town's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net assets. These are:

General obligation bonds and notes payable	(650,000)
Compensated absences	(174,277)

Total net assets of governmental activities (Exhibit 1)	\$ 4,093,087
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TOWN OF BARRE, VERMONT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2004

	General Fund	Community Development	Reappraisal Fund	Sewer Improvement Fund	Recreation Fund	Construction Fund	Cemetery Fund	Cemetery Trust	Totals
OPERATING REVENUE									
Taxes	\$3,769,786	\$	\$	\$	\$	\$	\$	\$	\$3,769,786
Interest and penalties on taxes	57,905	0	0	0	0	0	0	0	57,905
Grants	29,916	0	0	73,450	0	0	0	0	103,366
Services	0	64,190	0	0	0	0	0	0	64,190
Intergovernmental	222,667	0	0	5,725	0	0	21,675	0	250,067
Interest income	498,810	0	20,970	908	9	48,826	7,502	272	568,606
Market value decline	2,687	0	1,190	0	0	4	0	0	14,620
Donations	0	0	0	0	0	0	0	0	0
Housing rehab. loan repayments	7,965	0	0	0	0	0	0	0	7,965
Miscellaneous	8,627	100	0	0	0	0	339	4,912	27,387
Total revenue	4,598,363	93,725	22,160	80,083	9	48,830	29,516	(5,522)	4,867,164
OPERATING EXPENSES									
General government	677,096	0	0	0	0	0	0	0	677,096
Public safety	1,085,319	0	0	0	0	0	0	0	1,085,319
Highways and streets	1,991,249	0	0	0	0	0	0	0	1,991,249
Sanitation	43,954	0	0	0	0	0	0	0	43,954
Health and welfare	31,165	0	0	0	0	0	0	0	31,165
Culture, recreation, development, transportation	225,917	0	0	0	0	0	0	0	225,917
Insurance	33,266	0	0	0	0	0	0	0	33,266
Employee benefits	250,974	0	0	0	0	0	0	0	250,974
County tax	48,644	0	0	0	0	0	0	0	48,644
Program expenditures:									
Grant pass-through - CVAC	0	63,866	0	0	0	0	0	0	63,866
Central Vt. Community Land Trust	0	40,000	0	0	0	0	0	0	40,000
Bike path engineering	0	0	0	0	0	47,710	0	0	47,710
Labor, benefits and other	0	2,753	0	0	0	0	59,244	105	62,102
Miscellaneous	11,094	0	0	0	0	0	0	0	11,094
Debt service	135,585	0	0	0	0	0	0	0	135,585
Total expenditures	4,534,263	106,619	0	0	0	47,710	59,244	105	4,747,941
Excess (deficiency) of revenues over expenditures	64,100	(12,894)	22,160	80,083	9	1,120	(29,728)	(5,627)	119,223
OTHER FINANCING SOURCES (USES)									
Transfers in	437,216	0	0	0	0	0	26,125	0	463,341
Transfers out	(74,125)	0	(131,397)	0	0	(305,819)	0	0	(511,341)
Total other financing sources (uses)	363,091	0	(131,397)	0	0	(305,819)	26,125	0	(48,000)
SPECIAL ITEM									
Sale of Wilson Industrial Park land	0	35,106	0	0	0	0	0	0	35,106
NET CHANGE IN FUND BALANCES	427,191	22,212	(109,237)	80,083	9	(304,699)	(3,603)	(5,627)	106,329
FUND BALANCES - JULY 1, 2003	565,129	362,740	213,835	247,927	1,972	0	8,979	205,832	1,606,414
FUND BALANCES - JUNE 30, 2004	\$992,320	\$384,952	\$104,598	\$328,010	\$1,981	(\$304,699)	\$5,376	\$200,205	\$1,712,743

TOWN OF BARRE, VERMONT
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2004

EXHIBIT 4.1

Net change in *fund balances* -- total governmental funds (Exhibit 4) \$ 106,329

The change in *net assets* reported for governmental activities in the statement of activities is difference because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Reclassifications from expenditures to general capital assets	266,897
Depreciation expense	(70,718)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.

This adjustment consists of:

Elimination of change in deferred revenue	9,296
Elimination of change in accrued compensated absences	(18,326)
Elimination of debt service - principal portion from expense accounts	100,000

Duplications in Internal service funds (equipment fund and equipment maintenance fund) income and expenses are eliminated from government-wide financial statements.

This results in the following adjustments:

Elimination of interfund transfers to internal service funds	48,000
Elimination of internal service funds net operating income	(83,658)
Elimination of internal service funds net gain on equipment disposal	10,243
Reported in organization-wide financial statements:	
Interest expense paid by internal service funds	(38,627)
Interest income received by internal service funds	3,570
Internal service fund expenses absorbed by business-type funds	12,552

Change in net assets of governmental activities (Exhibit 2)	\$ 345,558
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TOWN OF BARRE, VERMONT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2004

	Enterprise Funds					Internal Service Funds
	Sewer	Water	Ambulance	School Bus	Totals	Funds
ASSETS						
Current assets:						
Cash and investments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due from other funds	146,199	151,944	67,754	283,268	649,165	753,901
Accounts receivable	21,302	46,487	177,953	0	245,742	0
Interest and penalties receivable	5,052	1,697	20,723	0	27,472	0
Deferred bond financing costs	2,601	0	0	0	2,601	0
Total current assets	<u>175,154</u>	<u>200,128</u>	<u>266,430</u>	<u>283,268</u>	<u>924,980</u>	<u>753,901</u>
Noncurrent assets:						
Property, plant and equipment:					0	0
Utility plant in service	6,266,239	2,270,803	0	0	8,537,042	0
Buildings and improvements	170,153	0	234,329	9,410	413,892	815,268
Equipment	33,212	5,871	78,118	1,046,273	1,163,474	3,920,547
Accumulated depreciation	(2,537,958)	(496,762)	(77,302)	(651,317)	(3,763,339)	(2,391,187)
Total noncurrent assets	<u>3,931,646</u>	<u>1,779,912</u>	<u>235,145</u>	<u>404,366</u>	<u>6,351,069</u>	<u>2,344,628</u>
Total assets	<u>\$ 4,106,800</u>	<u>\$ 1,980,040</u>	<u>\$ 501,575</u>	<u>\$ 687,634</u>	<u>\$ 7,276,049</u>	<u>\$ 3,098,529</u>
LIABILITIES AND NET ASSETS						
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 84,721	\$ 0	\$ 0	\$ 0	\$ 84,721	\$ 0
Due to other funds	351,491	56,333	340,857	275,902	1,024,583	736,058
Short-term portion of:						
Leases payable	0	0	2,570	60,818	63,388	136,476
Due to State revolving loan fund	20,673	0	0	0	20,673	0
General obligation bonds payable	25,639	9,933	20,000	0	55,572	40,000
Total current liabilities	<u>482,524</u>	<u>66,266</u>	<u>363,427</u>	<u>336,720</u>	<u>1,248,937</u>	<u>912,534</u>
Noncurrent liabilities:						
Long-term portion of:						
Leases payable	0	0	9,831	100,032	109,863	240,276
Due to State revolving loan fund	498,565	0	0	0	498,565	0
General obligation bonds payable	25,000	714,153	80,000	0	819,153	735,000
Total noncurrent liabilities	<u>523,565</u>	<u>714,153</u>	<u>89,831</u>	<u>100,032</u>	<u>1,427,581</u>	<u>975,276</u>
Total liabilities	<u>1,006,089</u>	<u>780,419</u>	<u>453,258</u>	<u>436,752</u>	<u>2,676,518</u>	<u>1,887,810</u>
NET ASSETS						
Invested in capital assets						
net of related debt	3,361,770	1,055,826	119,337	243,516	4,780,449	1,192,876
Unrestricted	(261,059)	143,795	(71,020)	7,366	(180,918)	17,843
Total net assets	<u>3,100,711</u>	<u>1,199,621</u>	<u>48,317</u>	<u>250,882</u>	<u>4,599,531</u>	<u>1,210,719</u>
Total liabilities and net assets	<u>\$ 4,106,800</u>	<u>\$ 1,980,040</u>	<u>\$ 501,575</u>	<u>\$ 687,634</u>	<u>\$ 7,276,049</u>	<u>\$ 3,098,529</u>

TOWN OF BARRE, VERMONT
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2004

EXHIBIT 6

	Enterprise Funds					Internal Service Funds
	Sewer	Water	Ambulance	School Bus	Totals	
OPERATING REVENUE						
Charges for services	\$ 561,842	\$ 177,054	\$ 1,285,472	\$ 235,000	\$ 2,259,368	\$ 758,539
East Barre Fire District reimbursement	0	1,534	0	0	1,534	0
Homeland security grant	0	0	18,517		18,517	
Miscellaneous	9,482	3,168	23,304	0	35,954	31,108
Total operating revenue	571,324	181,756	1,327,293	235,000	2,315,373	789,647
OPERATING EXPENSES						
Labor	81,089	39,255	792,956	58,686	971,986	109,903
Employee benefits	28,767	6,395	291,572	20,723	347,457	41,229
Supplies	8,521	675	35,407	633	45,236	2,218
Parts and repairs	459	399	10,540	18,732	30,130	146,937
Tires, tubes and chains	0	0	0	6,223	6,223	30,057
Fuel, grease and oil	0	0	0	28,117	28,117	86,005
Other	25	571	10,282	429	11,307	9,763
Garage expense / occupancy	0	0	26,950	16,795	43,745	55,530
Barre City charges	433,798	66,716	0	0	500,514	0
Utilities	4,450	12,704	0	0	17,154	0
Use of Town equipment	27,184	9,532	90,158	0	126,874	0
Outside services	2,561	5,864	62,399	1,442	72,266	41,876
Insurance	2,042	524	3,165	12,363	18,094	33,634
Depreciation	130,085	30,851	12,357	67,599	240,892	316,153
Total operating expenses	718,981	173,486	1,335,786	231,742	2,459,995	873,305
NET OPERATING INCOME (LOSS)	(147,657)	8,270	(8,493)	3,258	(144,622)	(83,658)
NONOPERATING REVENUE (EXPENSES)						
Gain on equipment disposal	0	0	0	8	8	10,243
Interest revenue	82	287	0	64	433	3,570
Interest expense	(20,877)	(33,682)	(3,027)	(12,895)	(70,481)	(38,627)
Total nonoperating revenue (expenses)	(20,795)	(33,395)	(3,027)	(12,823)	(70,040)	(24,814)
NET INCOME (LOSS) BEFORE OTHER FINANCING SOURCES (USES)	(168,452)	(25,125)	(11,520)	(9,565)	(214,662)	(108,472)
OTHER FINANCING SOURCES (USES)						
Transfers in	0	0	0	0	0	48,000
Transfers out	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	48,000
NET INCOME (LOSS)	(168,452)	(25,125)	(11,520)	(9,565)	(214,662)	(60,472)
NET ASSETS - JULY 1, 2003	3,269,163	381,283	59,837	260,447	3,970,730	1,271,191
Net assets acquired in EBFD merger	0	843,463	0	0	843,463	0
NET ASSETS - JUNE 30, 2004	<u>\$ 3,100,711</u>	<u>\$ 1,199,621</u>	<u>\$ 48,317</u>	<u>\$ 250,882</u>	<u>\$ 4,599,531</u>	<u>\$ 1,210,719</u>

TOWN OF BARRE, VERMONT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2004

EXHIBIT 7

	Enterprise Funds				Totals
	Sewer	Water	Ambulance	School Bus	
CASH FLOWS FROM (TO) OPERATING ACTIVITIES					
Receipts from customers	\$ 559,781	\$ 193,168	\$ 1,225,405	\$ 235,000	\$ 2,213,354
Other receipts	9,482	4,702	41,821	0	56,005
Payments to suppliers	(521,218)	(87,453)	(148,743)	(84,734)	(842,148)
Payments to/for employees	(109,856)	(45,650)	(1,084,528)	(79,409)	(1,319,443)
Internal activities - payments from (to) other funds	(27,184)	(9,532)	(90,158)	0	(126,874)
Net cash from (to) operating activities	(88,995)	55,235	(56,203)	70,857	(19,106)
CASH FLOWS FROM (TO) NON-CAPITAL FINANCING ACTIVITIES					
Change in Interfund receivables/payables, net	155,941	(98,076)	109,971	17,964	185,800
Net cash from (to) non-capital and related financing activities	155,941	(98,076)	109,971	17,964	185,800
CASH FLOWS FROM (TO) CAPITAL AND RELATED FINANCING ACTIVITIES					
Payments on capital leases	0	0	(12,401)	(62,747)	(75,148)
Proceeds of new capital leases	0	0	0	62,747	62,747
Proceeds from other new loans	0	0	0	0	0
Loans acquired from East Barre Fire Dist.	0	733,581	0	0	733,581
Interest expense	(20,877)	(33,682)	(3,027)	(12,895)	(70,481)
Payments on bonds payable	(46,151)	(9,495)	(20,000)	(3,397)	(79,043)
Net cash to capital and related financing activities	(67,028)	690,404	(35,428)	(16,292)	571,656
CASH FLOWS FROM (TO) INVESTING ACTIVITIES					
Proceeds from sale of assets	0	0	0	8	8
Interest revenue	82	287	0	64	433
Net Assets acquired from East Barre Fire Dist.	0	(647,850)	0	0	(647,850)
Purchase of fixed assets	0	0	(18,340)	(72,601)	(90,941)
Net cash from (to) investing activities	82	(647,563)	(18,340)	(72,529)	(738,350)
NET INCREASE (DECREASE) IN CASH	0	0	0	0	0
CASH AND CASH EQUIVALENTS - JULY 1, 2003	0	0	0	0	0
CASH AND CASH EQUIVALENTS - JUNE 30, 2004	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (147,657)	\$ 8,270	\$ (8,493)	\$ 3,258	\$ (144,622)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	130,085	30,851	12,357	67,599	240,892
Change in assets and liabilities:					
Receivables, net	(2,061)	16,114	(60,067)	0	(46,014)
Payables, net	(69,362)	0	0	0	(69,362)
Net cash provided (used) by operating activities	\$ (88,995)	\$ 55,235	\$ (56,203)	\$ 70,857	\$ (19,106)

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004

GENERAL

The Town of Barre, Vermont ("Town") is organized according to Vermont State Law and Town Charter, under the governance of a five member Selectboard to provide the following services for the Town of Barre: public health and safety, highways and streets, culture and recreation, public improvements, sanitation, planning and zoning, and general administration. Included in public health and safety are ambulance services, which are also provided to certain surrounding towns under contract agreements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP (generally accepted accounting principles) as applicable to governments. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no component units that should be included with the Town's financial statements.

Concentration of Risk

The Town receives the majority of its revenues from property taxes and service charges assessed on residences and businesses located in the Town of Barre.

Additionally, the Town receives revenues from the State of Vermont primarily as highway and community development grants.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are controlled. The various funds and account groups are grouped, in the general purpose financial statements in this report, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds - The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The special revenue funds of the Town consist of the Community Development Fund, the Reappraisal Fund, the Sewer Improvement Fund, the Recreation Fund, the Construction Fund, the Cemetery Fund and the Cemetery Trust Fund.

Proprietary Funds

Enterprise Funds - The Enterprise Funds account for service operations in which the intent is that the costs of providing goods or services be financed through user charges and federal and state assistance. The enterprise funds of the Town consist of the Sewer Fund, the Water Fund, the Ambulance Fund, and the School Bus Fund. The School Bus Fund provides for the maintenance, repair, and purchase of school buses for use by the Barre Town School District.

Internal Service Funds - Internal service funds provide goods or services to other funds, and the reporting government must be the predominant user of the goods or services. Internal Service Funds include the Equipment Fund and the Building Maintenance Fund. The Equipment Fund provides for the maintenance and repair and purchase of vehicles and equipment used in the operation of Town services. Revenue is derived from rental charges to user departments. Expenses include cost of labor, materials, depreciation, supplies, and services. Replacement of equipment is part of the rental rate for equipment.

Measurement Focus, Basis of Accounting

Government-wide, and Proprietary Fund Financial Statements. The government-wide and Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

All governmental and business-type activities and enterprise funds of the Town follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

Use of Estimates

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

Accounts Receivable

The accounts receivable balances at year end are stated net of allowances for doubtful accounts, as determined by management.

Budget Adoption

The Town follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

The Town approves a budget for the General Fund at an Annual Town Meeting and the tax rate is determined by the Selectboard based on the budget and Town Grand List.

Budgetary integration is employed as a management control device during the year for the General Fund. The Town's budgetary basis of accounting involves separating the Highway Department from all other departments for budgetary control of revenues and expenditures. Unspent appropriations lapse at year end.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the Treasurer to invest funds received on behalf of the Town with the approval of the Selectboard. Excess cash is deposited in bank savings accounts, money market accounts, federal bonds, and in a checking account sweep arrangement.

Deferred Revenue

Deferred revenue in the General Fund consists of delinquent property taxes, and penalty and interest not collected within sixty (60) days after year-end, as they would not be available to liquidate current liabilities.

Deferred revenue in the Special Revenue Funds consists primarily of housing loan receivables and notes receivable.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from/to other funds" on the balance sheet.

Land Inventory

Land inventory consists of the cost of approximately 219 acres of land adjacent to the Wilson Industrial Park, as well as improvements to the Wilson Industrial Park. The land and land improvements are inventoried within the Community Development Fund. Labor and material expenses incurred each year for improvements to the industrial park are added to this land inventory value.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets of the proprietary funds are stated at cost, or if donated, at the estimated fair market value of the asset at the time of the donation. General capital assets are similarly valued, except that deflated replacement cost has been used when cost is not available. The costs of normal maintenance and repairs that do not add value to an asset or materially extend the asset's life are not capitalized. Depreciation on all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations in the funds statements (Exhibits 5 and 6). Accumulated depreciation is reported on the fund's balance sheets. Depreciation and accumulated depreciation of general capital assets are shown on the government-wide statements (Exhibits 1 and 2). Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Utility plant	40-50 years
Buildings	50 years
Equipment	5-20 years
Infrastructure	20 years

As a *Phase 3 government* under GASB 34, the Town has not capitalized infrastructure assets acquired prior to July 1, 2003. Infrastructure (roads) assets totaling \$133,317 were placed in service during fiscal year 2004. The Town has 106 miles of roads and two bridges that have not been capitalized.

Accrued Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There were no such expenditures in fiscal year 2004. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in Exhibit 1, under governmental activities as a liability for compensated absences.

Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid if the employee terminates employment.

Long-Term Obligations

Long-term debt is recognized as a liability in the government wide financial statements. However, only that portion expected to be financed from expendable available financial resources is reported as a fund liability in the governmental fund financial statements. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 2 – CASH AND INVESTMENTS

Cash

There are three categories of credit risk that apply to the Town's bank balances:

1. Insured or collateralized with securities held by the Town or by the Town's agent in the Town's name.
2. Collateralized with securities held by the pledging financial institution's trust department or its agent in the Town's name.
3. Uncollateralized.

Balances held in each category at June 30, 2004 are as follows:

	Bank Balance	Book Balance
Insured (FDIC)	\$ 300,000	\$ 256,352
Collateralized	72,451	72,451
Uncollateralized	558,492	292,286
	<u>\$ 930,943</u>	<u>\$ 621,089</u>

Investments

There are three categories of credit risk that apply to the Town's investments. Balances held in each category at June 30, 2004 are as follows:

	Carrying Amount
1. Insured or registered securities held by the Town or by the Town's agent in the Town's name.	\$ 139,294
2. Uninsured or unregistered, with securities held by the counterparty's trust department or its agent in the Town's name.	0
3. Uninsured or unregistered, with securities held by the counterparty's trust department or its agent but not in the Town's name.	65,876
	<u>\$ 205,170</u>

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 2 – CASH AND INVESTMENTS (Continued)

The Town participates in a cash management sweep arrangement with the Merchants Bank whereby the bank invests excess Town funds in GoldmanSachs Federal Portfolio. This portfolio is made up of US Treasury securities, is NAIC Class 1 approved (which means that insurance companies can treat it as a cash equivalent) and is rated AAA by both Moodys and Standard & Poors. The Town has also invested in Federal National Mortgage Association, Federal Home Loan Mortgage and Tennessee Valley Authority Medium term notes through an Edward Jones account. The Town expects to hold these notes to maturity. Total cash and investments at June 30, 2004 are as follows:

Cash (on hand, checking, savings and money market)	\$ 621,089
Edward Jones (medium term federal agency notes - reported at fair value as required by GASB 31, cost as of June 30, 2004 - \$150,000)	139,294
GoldmanSachs Federal Portfolio (sweep account)	65,876
Total cash and investments	<u>\$ 826,259</u>

NOTE 3 – RECEIVABLES

Receivables and allowance for uncollectible account balances as of June 30, 2004 are as follows:

	Receivables	Allowance for Uncollectible Accounts	Net Receivables
General Fund			
Delinquent taxes receivable	\$ 139,321	\$ (2,000)	\$ 137,321
Penalties and interest on delinquent property taxes	31,297	(1,000)	30,297
Homeland Security grant receivable	62,123	0	62,123
Miscellaneous receivables	19,770	0	19,770
	<u>\$ 252,511</u>	<u>\$ (3,000)</u>	<u>\$ 249,511</u>
Special Revenue Funds			
Cemetery and Cemetery Trust	\$ 6,580	\$ 0	\$ 6,580
Penalties and interest on delinquent cemetery fees	454	0	454
	<u>\$ 7,034</u>	<u>\$ 0</u>	<u>\$ 7,034</u>
Enterprise Funds			
Accounts receivable	\$ 393,727	\$ (147,985)	\$ 245,742
Penalties and interest receivable	27,472	0	27,472
	<u>\$ 421,199</u>	<u>\$ (147,985)</u>	<u>\$ 273,214</u>

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 4 – INTERFUND TRANSFERS AND RECEIVABLE AND PAYABLE BALANCES

Operating transfers include transfers from the General Fund of \$48,000 to the Equipment Fund, an internal service fund, and \$20,000 to the Cemetery Fund, a special revenue fund. They also include transfers of \$116,484 from the Reappraisal Fund to the general fund for payment of Reappraisal fund expenses. Only the general fund and certain special revenue funds have their own cash accounts. All accounts payable are paid through a general fund bank account. The following is a summary of interfund receivable and payable balances as of June 30, 2004:

	Interfund Receivables	Interfund Payables	Net
General Fund	\$ 1,441,140	\$ 692,313	\$ 748,827
Special Revenue Fund:			
Community development	0	378,504	(378,504)
Sewer improvements	328,010	0	328,010
Construction	372,154	717,516	(345,362)
Cemetery	29,947	30,443	(496)
Cemetery trust	5,100	0	5,100
Enterprise Funds:			
Sewer	146,199	351,491	(205,292)
Water	151,944	56,333	95,611
Ambulance	67,754	340,857	(273,103)
School bus	283,268	275,902	7,366
Internal Service Funds:			
Equipment	737,247	736,058	1,189
Building Maintenance	16,654		16,654
	<u>\$ 3,579,417</u>	<u>\$ 3,579,417</u>	<u>\$ 0</u>

NOTE 5 – HOUSING LOANS RECEIVABLE AND NOTES RECEIVABLE

Housing loans receivable in the Community Development Fund consist of uncollected amounts derived from a Vermont Community Improvement Grant and Vermont Housing Rehabilitation Program. The present carrying balance of the loans of the Vermont Housing Rehabilitation Program is \$96,517. Interest ranges from 1 to 4 percent. During 2004, the Town entered into a contract with Central Vermont Community Land Trust (CVCLT) to administer the program in exchange for the interest earnings on the loans. \$40,000 of prior collections were turned over to CVCLT.

On May 8, 1995, the Town loaned \$125,000 of grant proceeds to the Vermont Foodbank. The Foodbank was required to repay this loan in 2002 when they sold their old building. From these loan proceeds, \$23,333 was returned to the State as required by the original grant agreement. The remaining \$93,333 was re-loaned to the Foodbank under terms similar to the original loan. The Foodbank is required to make 11 annual payments of \$8,333 (no interest) to be paid on January 15th 2006 through 2016 plus a final payment of all remaining principal due on January 15, 2017. On June 30, 2004 the remaining balance on this loan was \$93,333.

On April 29, 1998 the Town loaned \$165,406 of grant proceeds to Bailey Real Estate. The terms of the note require Bailey Real Estate to make quarterly interest payments at three percent, and commence principal payments on June 30, 2002 and every year thereafter for a period of fifteen years. On December 30, 2003, the Town assigned this note to Community Capital of Central Vermont (formerly known as the Central Vermont Revolving Loan Fund).

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

On May 31, 2001 the Town loaned \$12,500 to the Central Vermont Community Land Trust (CVCLT), a Vermont non-profit corporation. The terms of the note require CVCLT to make monthly payments of \$86.32 including principal and interest at the rate of 3 percent over 15 years, with a final due date of June 1, 2016. The loan is secured by real estate located in Barre Town. The balance at June 30, 2004 was \$10,428.

NOTE 6 - LONG-TERM DEBT

Enterprise Funds

The Ambulance fund was indebted on June 30, 2004 as follows:

General obligation municipal bonds - with the Vermont
Municipal Bond Bank, 1993 Series 1, originally \$315,000,
due in annual installments of \$20,000 plus interest
on December 1st through 2008, interest rate of 4.94% \$100,000

Maturities for Ambulance Fund long-term debt after 2004 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	20,000	4,817	24,817
2006	20,000	3,789	23,789
2007	20,000	2,740	22,740
2008	20,000	1,672	21,672
2009	20,000	567	20,567
	<u>\$ 100,000</u>	<u>\$ 13,585</u>	<u>\$ 113,585</u>

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

The Sewer Fund, an enterprise fund was indebted as follows as of June 30, 2004:

General obligation municipal bonds - 1992 Series A; originally \$419,018, due in decreasing annual installments of \$26,272 to \$25,000 plus interest on December 1 through 2005, variable rate of interest	\$ 50,639
State of Vermont Department of Conservation revolving loan fund - wastewater treatment facility capacity enhancement loan, due in 20 installments of \$36,250 beginning September 1, 2003; final payment due September 1, 2022; no interest	688,750
Required APB 21 adjustment for imputed interest on interest-free loans, imputed interest rate - 3%	<u>(169,512)</u>
	<u>\$ 569,877</u>

Beginning of year Sewer Fund net assets have been increased
by \$185,692 in order to adjust the above loan to its present value
at a 3 percent interest rate.

Maturities for long-term debt in subsequent fiscal years from June 30, 2004 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	46,312	18,421	64,733
2006	46,293	15,591	61,884
2007	21,932	14,318	36,250
2008	22,590	13,660	36,250
2009	23,267	12,983	36,250
Thereafter	409,483	98,017	507,500
	<u>\$ 569,877</u>	<u>\$ 172,990</u>	<u>\$ 742,867</u>

Financing costs of \$34,267 were incurred on August 1, 1986, when the general obligation bond with the Vermont Municipal Bond Bank was amended. The deferred bond financing costs are being amortized over the twenty-year bond payment schedule. The amortized cost for the current year is \$1,713 with \$2,601 unamortized as of June 30, 2004.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

The Water Fund, an enterprise fund was indebted as follows as of June 30, 2004:

East Barre Fire District loan from the USDA Rural Development
assumed by the Town when EBFD merged into the Town.
Due in semi-annual installments of \$14,015 on May 30th and
November 30th each year, including interest at 4.5%
through November 30, 2034 \$ 462,116

East Barre Fire District loan from the USDA Rural Development
assumed by the Town when EBFD merged into the Town.
Due in semi-annual installments of \$7,515 on June 28th and
December 28th each year, including interest at 4.75%
through December 28, 2041 261,970

\$ 724,086

Maturities for long-term debt in subsequent fiscal years from June 30, 2004 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	9,933	33,127	43,060
2006	10,392	32,668	43,060
2007	10,872	32,188	43,060
2008	11,374	31,686	43,060
2009	11,899	31,161	43,060
Thereafter	<u>669,616</u>	<u>531,433</u>	<u>1,201,049</u>
	<u>\$ 724,086</u>	<u>\$ 692,263</u>	<u>\$ 1,416,349</u>

Internal Service Fund

The Equipment Fund, an internal service fund was indebted as follows as of June 30, 2004:

General obligation municipal bonds - 2003 Series 2,
originally \$775,000, due in decreasing annual installments
of \$40,000 to \$35,000 plus interest on December 1 through
2023, rate of interest at 3.902% \$ 775,000

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 6 - LONG-TERM DEBT (Continued)

Maturities for long-term debt in subsequent fiscal years from June 30, 2004 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	40,000	23,282	63,282
2006	40,000	26,285	66,285
2007	40,000	25,740	65,740
2008	40,000	25,062	65,062
2009	40,000	24,248	64,248
Thereafter	575,000	202,295	777,295
	<u>\$ 775,000</u>	<u>\$ 326,912</u>	<u>\$ 1,101,912</u>

General Long-Term Debt

General long-term debt at June 30, 2004 consisted of the following:

General obligation municipal bonds with the Vermont Municipal Bond Bank, 1992 Series 1, originally \$500,000, proceeds used for municipal building improvements, due in annual installments on December 1 through 2007, rate of interest at 5.88%	\$ 120,000
General obligation municipal bonds with the Vermont Municipal Bond Bank, 1998 Series 1, originally \$120,000, proceeds used for construction of salt shed, due in annual installments on December 1 through 2003, rate of interest at 3.956%	0
General obligation municipal bonds with the Vermont Municipal Bond Bank, 1998 Series 1, originally \$500,000, proceeds used for Town's share of public library building improvements, due in annual installments on December 1 through 2013, rate of interest at 4.552%	325,000
General obligation municipal bonds with the Vermont Municipal Bond Bank, 2000 Series 1, originally \$250,000, proceeds used for business incubator building, due in annual installments on December 1 through 2020, rate of interest at 5.182%	205,000
Total long-term debt	650,000
Accrued compensated absences	174,277
Total general long-term debt	<u>\$ 824,277</u>

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

Maturities for general long-term debt is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005	80,000	31,136	111,136
2006	80,000	27,046	107,046
2007	80,000	22,871	102,871
2008	80,000	18,632	98,632
2009	50,000	15,342	65,342
Thereafter	280,000	57,602	337,602
	<u>\$ 650,000</u>	<u>\$ 172,629</u>	<u>\$ 822,629</u>

The following is a summary of the changes in long-term bonds, notes, and capital leases:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<i>Business-type Activities:</i>					
<u>Enterprise Funds:</u>					
<u>Ambulance Fund:</u>					
Gen. Oblig. Bonds	\$ 120,000	\$0	\$ (20,000)	\$ 100,000	\$ 20,000
<u>Sewer Fund:</u>					
Gen. Oblig. Bonds	76,718	0	(26,080)	50,638	25,639
State/EPA loan	725,000	0	(36,250)	688,750	36,250
Imputed interest	(185,692)		16,179	(169,513)	(15,577)
<u>Water Fund:</u>					
Rural Development	0	469,114	(6,998)	462,116	7,316
Rural Development	0	264,467	(2,497)	261,970	2,617
<i>Governmental Activities:</i>					
<u>Internal Service Funds:</u>					
<u>Equipment Fund:</u>					
Gen. Oblig. Bonds	775,000	0	0	775,000	40,000
<u>General Fund:</u>					
Gen. Oblig. Bonds	150,000	0	(30,000)	120,000	30,000
Gen. Oblig. Bonds	360,000	0	(35,000)	325,000	35,000
Gen. Oblig. Bonds	220,000	0	(15,000)	205,000	15,000
<u>Capital leases</u>	572,557	194,533	(217,087)	550,003	213,755
	<u>\$ 2,813,583</u>	<u>\$ 928,114</u>	<u>\$ (372,733)</u>	<u>\$ 3,368,964</u>	<u>\$ 410,000</u>

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 7- LEASES PAYABLE

The Town has entered into various lease agreements for financing the acquisition of various equipment and several school buses. The lease agreements meet the criteria for capital leases because title passes to the Town at the end of the lease terms.

The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of June 30, 2004:

Fiscal year ending June 30,	
2005	\$ 237,752
2006	122,632
2007	94,395
2008	77,892
2009	34,460
Thereafter	<u>42,381</u>
Total minimum lease payments	609,512
Less: Amount representing interest	<u>(59,509)</u>
Present value of future minimum lease payments	<u><u>\$ 550,003</u></u>

NOTE 8 - DEFERRED REVENUE

Deferred revenue at June 30, 2004 consists of the following:

General Fund (*governmental funds balance sheet* - Exhibit 3 only)

Amount of delinquent property taxes, interest and penalties not collected within 60 days.	<u><u>\$ 138,157</u></u>
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Special Revenue Funds (Exhibit 1 and Exhibit 3)

Community Development Grant	\$ 2,612
Housing loan receivables	96,517
Notes receivable (Note 5: Foodbank)	<u>93,333</u>
Total	<u><u>\$ 192,462</u></u>

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 9 – CAPITAL ASSETS

<u>Activity for the year:</u>	7/1/2003			6/30/2004
<u>Governmental activities:</u>	Beginning			Ending
Capital assets not being depreciated:	<u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u>
Land	\$727,005	\$0	\$0	\$727,005
Work in progress: bike path	110,483	47,710	0	158,193
Total capital assets not being depreciated	837,488	47,710	0	885,198
Capital assets being depreciated:				
Buildings and improvements	1,208,878	464,053	0	1,672,931
Road network (2004 and thereafter only)	0	133,317	0	133,317
Equipment	4,218,387	369,769	(67,323)	4,520,833
Total capital assets being depreciated	5,427,265	967,139	(67,323)	6,327,081
Subtotal of capital assets	6,264,753	1,014,849	(67,323)	7,212,279
Less accumulated depreciation for:				
Buildings and improvements	306,186	19,350	0	325,536
Road network (2004 and thereafter only)	0	6,666	0	6,666
Equipment	2,384,172	360,855	(65,323)	2,679,704
Total accumulated depreciation	2,690,358	386,871	(65,323)	3,011,906
Governmental activities capital assets & land, net	\$3,574,395	\$627,978	(\$2,000)	\$4,200,373
<u>Business-type activities:</u>				
Capital assets being depreciated:				
Sewer:				
Buildings	\$170,153	\$0	\$0	\$170,153
Lines	6,266,239	0	0	6,266,239
Equipment	33,213	0	0	33,213
Water:				
Lines	506,040	0	0	506,040
East Barre Fire District water system	1,770,634	0	0	1,770,634
Ambulance:				
Building	234,328	0	0	234,328
Equipment	59,778	18,340	0	78,118
School Bus:				
Building improvements	0	9,410	0	9,410
School buses and equipment	982,569	63,704	0	1,046,273
Total business-type assets being depreciated	10,022,954	91,454	0	10,114,408
Less accumulated depreciation for:				
Sewer:				
Buildings	129,316	3,403	0	132,719
Lines	2,256,131	124,542	0	2,380,673
Equipment	24,139	427	0	24,566
Water:				
Lines	186,590	11,552	0	198,142
East Barre Fire District water system	279,321	19,299	0	298,620
Ambulance:				
Building	57,662	4,687	0	62,349
Equipment	7,283	7,670	0	14,953
School Bus:				
Building improvements	0	16	0	16
School buses and equipment	583,719	67,583	0	651,302
Total accumulated depreciation	3,524,161	239,179	0	3,763,340
Business-type activities capital assets, net	\$6,498,793	(\$147,725)	\$0	\$6,351,068

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 10 – RESERVED FUND BALANCES (Exhibit 3)

Fund balances are reserved as follows:

General Fund

Highway Escrow	\$ 81,215
DARE	3,171
EMS donations	813
Recreation	14,634
Upper Graniteville playground	75
Police	490
Town Building Fund	(71,256)
Medical Equipment	1,300
Fire Turn-out Gear	20,000
Regional Fire Training Grounds	1,000
Safety Fair	212
Girl Scouts wildflowers	177
	<hr/>
Total General Fund	51,831

Special Revenue Funds

Community Development	384,952
Reappraisal	104,598
Recreation	1,981
Construction	(304,699)
Cemetery	5,376
Cemetery Trust	200,205
Sewer improvements	328,010
	<hr/>
Total Special Revenue Funds	720,423
	<hr/>
Total reserved fund balances	\$ 772,254

Additionally, on December 9, 2003, the Selectboard designated \$85,615 of the water fund's fund balance for water system improvement projects in the former East Barre Fire District territory.

NOTE 11 - PROPERTY TAXES

The Town of Barre, Vermont is responsible for assessing and collecting property taxes for the Town School District, as well as for the Town itself. Property taxes are assessed based on property valuations as of April 1, annually. Property taxes were due as follows:

- 25% on September 5, 2003
- 25% on November 15, 2003
- 25% on February 15, 2004
- 25% on May 15, 2004

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 11 - PROPERTY TAXES (continued)

All late payments are subject to a 5% late payment charge if paid within 30 days or more of the installment date; an additional 8% penalty if paid after 30 days; and interest of 1% per month on the installment amount.

Property taxes are recognized in compliance with NCGA Interpretation – 3 (Revenue Recognition – Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Available means due and receivable within the current period and collected no longer than 60 days after the close of the current period.

For the year ended June 30, 2004, property taxes were assessed and accounted for as follows:

Amount billed	\$ 9,867,241
Add: Net Delinquent Taxes Receivable - July 1, 2003	<u>139,645</u>
Total taxes to be accounted for	<u>\$10,006,886</u>
Accounted for as follows:	
Collections	\$ 9,867,565
Net Delinquent Taxes Receivable - June 30, 2004	<u>139,321</u>
Total taxes accounted for	<u>\$10,006,886</u>
Recognition of Property Taxes:	
Property Taxes Billed	\$ 9,867,241
Add: Payment in lieu of taxes and land use fee	\$ 12,921
Add: Deferred Revenue - July 1, 2003	118,219
Less: Deferred Revenue - June 30, 2004	(112,037)
Less: Taxes for School District	<u>(6,113,957)</u>
Total Property Taxes Recognized	3,772,387
Adjustments	<u>(2,601)</u>
Taxes - Exhibit 4, line 1	<u>\$ 3,769,786</u>

The total 2003-04 tax rate per \$100 of assessed value was \$2.88, consisting of \$1.08 for the Town and \$1.80 for schools.

NOTE 12 - PENSION PLAN

Eligible employees of the Town are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple-employer defined benefit plan. The Town's required contribution to the Plan during the 2003-04 fiscal year was 4.0% of covered payroll or \$4,029 for Group A employees and 5.0% percent of covered payroll or \$95,906 for Group B employees. Employee contribution rates were 2.5 percent of earnable compensation for Group A employees and 4.5 percent for Group B employees. The current year payroll for all employees was \$2,432,738, while the current year covered payroll for employees under this plan was \$2,108,845. The Town's required contributions to the Plan for fiscal years 2004 and 2003 were \$93,837 and \$87,878 respectively.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 12 - PENSION PLAN (Continued)

All full-time employees of participating employers are eligible to participate in the Plan on the first day of the month following their completion of one year of service. The authority for benefit provisions and for the employees' and employer's contribution obligations was established when the Town joined the System.

Group A members and Group B members who retire at or after age 65 and age 62, respectively, and have completed five years of credited service are entitled to a retirement benefit, payable monthly for life. The retirement benefit is equal to from 1.0 percent to 1.4 percent of their final average three or five-year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 50 percent of the applicable average compensation.

Vested employees may retire upon reaching age 55 and the completion of five years of credited service. Disability benefits are available to totally and permanently disabled employees who have completed five years of service.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

NOTE 13 - COMMITMENTS

The Town has entered into contracts with a number of surrounding towns to provide emergency medical services through June 30, 2004.

The Town has entered into collective bargaining agreements with three employee groups. The Public Works agreement is in effect until June 30, 2008; the Police agreement is in effect until June 30, 2005, and the EMS agreement ended June 30, 2004 and is currently being renegotiated.

NOTE 14 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The Town is a member of the Vermont League of Cities and Towns Insurance Programs (VLCT) and participates in an insurance program known as the Property and Casualty Intermunicipal Fund ("PACIF") covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three (3) fiscal years.

TOWN OF BARRE, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)

NOTE 14 – RISK MANAGEMENT (Continued)

To provide unemployment coverage, VLCT has established a separate trust of funds from member contributions to pay administrative costs and unemployment claims. Contributions are based on payroll expense and previous unemployment compensation experience. In the event that the total contributions assessed to and made by all members result in an actual or projected financial deficit and VLCT is unable to meet its required obligations, the Program will be allowed to assess each member their proportioned share of the deficit.

NOTE 15 – SCHOOL BUS CONTRACT

The Town leases sixteen buses, a truck, and radio equipment to the Barre Town School District. This lease is considered for accounting purposes to be a service agreement. Lease revenues for the year ended June 30, 2004 were \$235,000.

The agreement provides for the maintenance, repair and replacement of school buses to be provided by the Town for the benefit of the School District. In the event of termination of the service agreement, the buses, proceeds from the sale of the buses, as well as any assets remaining after settlement of related liabilities will be turned over to the School District.

All transportation revenue and expenses relating to the service agreement are accounted for within the School Bus Fund, an enterprise fund within the Town. At June 30, 2004 the School Bus Fund had net assets of \$250,882.

NOTE 16 – NEW REPORTING STANDARD

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This statement established new financial reporting requirements for state and local governments throughout the United States. The Town was required to implement this standard for the fiscal year ending June 30, 2004. This required the Town's financial statements to contain new information and to restructure much of the information that had been presented in the past. Comparability with reports issued in all prior years is affected.

NOTE 17 – MERGER OF EAST BARRE FIRE DISTRICT INTO BARRE TOWN

On July 1, 2003, East Barre Fire District merged into the Barre Town Water Fund. East Barre had about 250 water customers and about \$60,000 of annual water usage billings. Waterlines and billing system acquired from EBFD totaled \$1,770,634 less accumulated depreciation of \$279,321 and less loans assumed by the Town totaling \$733,465, for an acquired net assets amount of \$757,848 plus cash of \$85,615 for a total net assets increase of \$843,463.

On December 9, 2003, the Selectboard designated \$85,615 of the water fund's fund balance for water system improvement projects in the former East Barre Fire District territory.

TOWN OF BARRE, VERMONT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2004

	General Budget			Highway Budget			Total General Fund		
	Final Budget	Actual	Variance (Unfavorable)	Final Budget	Actual	Variance (Unfavorable)	Original Budget	Final Budget	Actual
REVENUE									
Taxes	\$ 1,911,955	\$ 1,993,061	\$ 81,106	(1)	\$ 1,776,725	\$ 0	\$ 3,688,680	\$ 3,688,680	\$ 3,769,786
Taxes - interest and penalties	51,500	57,905	6,405	0	0	0	51,500	51,500	57,905
Licenses and permits	31,930	29,916	(2,014)	0	0	0	31,930	31,930	29,916
Intergovernmental	84,100	182,893	98,793	(3)	315,917	52,192	347,825	347,825	498,810
Charges for services	133,700	187,351	53,651	(2)	9,355	25,961	143,055	143,055	222,667
Interest on investments	18,025	2,687	(15,338)	(4)	0	0	18,025	18,025	2,687
Donations	1,300	7,965	6,665	(5)	0	0	1,300	1,300	7,965
Miscellaneous	950	8,627	7,677	(6)	0	0	950	950	8,627
Total revenue	2,233,460	2,470,405	236,945	2,049,805	2,127,958	78,153	4,283,265	4,283,265	4,598,363
EXPENDITURES									
General government	663,560	677,096	(13,536)	(11)	0	0	663,560	663,560	677,096
Public safety	912,310	1,085,319	(173,009)	(8)	0	0	912,310	912,310	1,085,319
Highways and streets	0	0	0	2,029,285	1,991,249	38,036	2,029,285	2,029,285	1,991,249
Sanitation expense	35,870	43,954	(8,084)	(10)	0	0	35,870	35,870	43,954
Health and welfare	2,920	31,165	(28,245)	(10)	0	0	2,920	2,920	31,165
Culture, recreation, development, transport.	227,590	225,917	1,673	0	0	0	227,590	227,590	225,917
Insurance	37,300	33,266	4,034	0	0	0	37,300	37,300	33,266
Employee benefits	247,530	250,974	(3,444)	0	0	0	247,530	247,530	250,974
County tax	48,644	48,644	0	0	0	0	48,644	48,644	48,644
Miscellaneous	7,346	11,094	(3,748)	0	0	0	7,346	7,346	11,094
Debt service	115,065	109,208	5,857	20,520	26,377	(5,857)	135,585	135,585	135,585
Total expenditures	2,298,135	2,516,637	(218,502)	2,049,805	2,017,626	32,179	4,347,940	4,347,940	4,534,263
EXCESS REVENUE (EXPENDITURES)	(64,675)	(46,232)	18,443	0	110,332	110,332	(73,675)	(64,675)	64,100
OTHER FINANCING SOURCES (USES)									
Transfers to other funds	(74,125)	0	74,125	0	0	0	(74,125)	(74,125)	0
Transfers from other funds	138,800	363,091	224,291	(12)	0	0	138,800	138,800	363,091
Total other financing sources (uses)	64,675	363,091	298,416	0	0	0	64,675	64,675	363,091
EXCESS REVENUE (EXPENDITURES)	\$ 0	\$ 316,859	\$ 316,859	\$ 0	\$ 110,332	\$ 110,332	\$ 0	\$ 0	\$ 427,191

(1) Reflects increasing grant list.

(2) Reflects increased activity in zoning and recording.

(3) Includes non-budgeted state public safety grant and increased pro-rata school cost sharing.

(4) Reflects decreased investment activity.

(5) Includes non-budgeted recreation donations.

(6) Reflects non-budgeted refunds.

(7) Reflects increased State funding and maintenance activity.

(8) Reflects unbudgeted grant expenses and building maintenance.

(9) Misc. differences in expense vs. budget expectations.

(10) Includes non-budgeted voter-approved donations.

(11) Reflects increased reappraisal expense.

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING-BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Selectboard
Town of Barre, Vermont

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Barre, Vermont, as of and for the year ended June 30, 2004, which collectively comprise the Town of Barre, Vermont's basic financial statements and have issued our report thereon dated December 9, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Town of Barre, Vermont's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Town of Barre, Vermont, in a separate letter dated December 9, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Barre, Vermont's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Town of Barre, Vermont, in a separate letter dated December 9, 2004.

This report is intended solely for the information and use of the audit committee, management, the Town Selectboard, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

G.W. Osterman & Co, PC

December 9, 2004
Barre, Vermont
Vermont license #338

FOTHERGILL SEGAL & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Jane M. Burroughs, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

September 10, 2004

Barre Town School District
Barre, Vermont

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 Barre Town School District, as of and for the year ended June 30, 2004, which collectively comprise the District's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the District's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 District, as of June 30, 2004, and the respective changes in financial position and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in the Notes, the District has adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37 *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* and GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, as of and for the year ended June 30, 2004.

The management's discussion and analysis on pages 3 through 11, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004

Our discussion and analysis of Barre Town School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2004. Please read it in conjunction with the School District's financial statements which begin on page 12.

Financial Highlights

- The School District's net assets increased by \$188,323, or nearly 21%, as a result of this year's operations. While net assets of our business-type activities increased by \$3,252 or nearly 137 %, net assets of our governmental activities increased \$185,071, or nearly 21%
- The cost of all of the School District's programs was \$12,321,857 this year, with no new programs added this year.
- The General Fund reported a surplus this year of \$231,317 which was \$281,117 better than what was budgeted.
- The unreserved fund balance for the Governmental Funds was \$281,117 as of June 30, 2004. This amount represents the amount of funds available for future budgets. Reserved fund balances of the Governmental Funds total \$188,594 as of June 30, 2004. Reserved fund balance of the General Fund is \$72,718 and is reserved for fiscal year 2005 expenditures. Reserved fund balance of the Capital Projects Fund is \$115,876 and is reserved for future capital projects.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Exhibits A and B) provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund financial statements start on Exhibit C. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the School District's operations in more detail than the government-wide statements by providing information about the School District's most significant funds. The remaining statements provide financial information about activities for which the School District acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the School District as a Whole

Our analysis of the School District as a whole begins on page 12. One of the most important questions asked about the School District's finances is, "Is the School District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the School District as a whole and about its activities in a way that helps answer this question. These statements include all assets and

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School District's net assets and changes in them. You can think of the School District's net assets – the difference between assets and liabilities – as one way to measure the School District's financial health, or financial position. Over time, increases or decreases in the School District's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the School District's property tax base and the condition of the School District's capital assets, to assess the overall health of the School District.

In the Statement of Net Assets and the Statement of Activities, we divide the School District into two kinds of activities:

- **Governmental activities** – Most of the School District's basic services are reported here. They include regular and special education for Kindergarten through 8th grade, High School costs, support services, administrative services, transportation, interest on long-term debt and other activities. Property taxes and state grants finance most of these activities.
- **Business-type activities** – The School District charges a fee to customers to help it cover all or most of the cost of certain services it provides. The School District's hot lunch fund is reported here.

Reporting the School District's Most Significant Funds

The Financial Statements of the School District's major governmental funds are reflected on Exhibit C – Exhibit I. The fund financial statements provide detailed information about the most significant funds – not the School District as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the State of Vermont Department of Education). The School District's two kinds of funds – governmental and proprietary – use different accounting approaches.

- **Governmental funds** – Most of the School District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in Exhibits D and Exhibit F that follow the financial statements.

- Proprietary funds – When the School District charges customers for the services it provides – whether to outside customers or to other units of the School District – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the School District's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

The School District as Agent

The School District is the fiscal agent for funds held for various school related activities. All of the School District's fiduciary activities are Agency Funds and are reported in a separate Statement of Fiduciary Net Assets on Exhibit K. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The School District as a Whole

This is the first year that we are implementing GASB 34 and we are not able to provide meaningful comparisons to the prior years for the government wide financial statements. Future analysis will include prior year comparisons.

The School District's combined net assets increased by \$188,323, or nearly 21%, as a result of this year's operations. While net assets of our business-type activities increased by \$3,252 or nearly 137 %, net assets of our governmental activities increased \$185,071, or nearly 21%. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the School District's governmental and business-type activities.

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

Table 1
Net Assets

	Governmental Activities 2004	Business-type Activities 2004	Total
Current and other assets	\$ 683,880	\$ 11,954	\$ 695,834
Capital assets	2,268,083	0	2,268,083
Total assets	<u>2,951,963</u>	<u>11,954</u>	<u>2,963,917</u>
Long-term debt outstanding	1,545,000	0	1,545,000
Other liabilities	336,795	6,336	343,131
Total liabilities	<u>1,881,795</u>	<u>6,336</u>	<u>1,888,131</u>
Net assets:			
Invested in capital assets, net of debt	723,083	0	723,083
Restricted	115,876	0	115,876
Unrestricted	231,209	5,618	236,827
Total net assets	<u>\$ 1,070,168</u>	<u>\$ 5,618</u>	<u>\$ 1,075,786</u>

Net assets of the School District's governmental activities increased by \$185,071, \$1,070,168 at June 30, 2004 compared to \$885,097 at June 30, 2003. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$5,066 at June 30, 2003, to \$231,209 at June 30, 2004.

The net assets of our business-type activities increased \$3,252 or 137 % (\$5,618 compared to \$2,366) in fiscal year 2004. This balance, however, cannot be used for the governmental activities. The School District generally can only use these net assets to finance the continuing operations of the hot lunch fund.

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

Table 2
Change in Net Assets

	Governmental Activities 2004	Business-type Activities 2004	Total 2004
REVENUE			
Program revenue:			
Charges for services	\$ 148,800	\$ 148,800	\$ 1,812,626
Operating grants and contributions	1,663,826	106,355	1,770,181
General revenue:			
Property taxes - local	1,553,991	0	1,553,991
Property taxes - state and education	5,242,570	0	5,242,570
State aid	3,607,061	0	3,607,061
Earnings on investmetns	6,455	0	6,455
Other general revenue	6,275	0	6,275
On behalf payments	170,000	0	170,000
Total revenue	<u>12,398,978</u>	<u>255,155</u>	<u>14,169,159</u>
PROGRAM EXPENSES			
Regular instruction and related	3,602,140	0	3,602,140
High School assessment	3,599,821	0	3,599,821
Special Education and related	2,074,470	0	2,074,470
Support services - student based	402,482	0	402,482
Administrative support services	833,197	0	833,197
Buildings and grounds	838,411	0	838,411
Transportation	467,725	0	467,725
Interest on long-term debt	81,708	0	81,708
Food service	0	251,903	251,903
On behalf payments	170,000	0	170,000
Total program expenses	<u>12,069,954</u>	<u>251,903</u>	<u>12,321,857</u>
Increase (decrease) in net assets	<u>\$ 329,024</u>	<u>\$ 3,252</u>	<u>\$ 332,276</u>

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

Governmental Activities

Property tax rates for the School District increased 5.9% from fiscal year 2003 due to a 1.5% budget increase and a reduction in the community's common level of appraisal (CLA).

Table 3 presents the cost of each of the School District's four largest programs as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services
	<u>2004</u>	<u>2004</u>
Regular instruction and related services	\$ 3,602,140	\$ 3,602,140
High School assessment	3,599,821	3,599,821
Buildings and grounds	838,411	833,564
Special education and related services	2,074,470	601,693
All others	1,955,112	1,594,063
Totals	<u>\$ 12,069,954</u>	<u>\$ 10,231,281</u>

The School District's Funds

As the School District completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$469,711, which is above last year's total of \$232,288. Included in this year's total change in fund balance is a surplus of \$231,317 in the School District's General Fund and a surplus \$6,106 in the Capital Projects Fund. The following explains the reasons for the current year surplus:

- The Voters approved using \$49,800 of the fund balance when they approved the budget. Therefore, a surplus of \$231,317 is actually \$281,117 better than what was budgeted. Please see Exhibit E for a comparison of actual to budget that shows where the favorable and unfavorable variances arose during the year.
- The Capital Projects Fund reflects the activities related to the purchase of various items, such as a tractor, elevator, roof repairs, air exchanger and new carpeting.

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

General Fund Budgetary Highlights

Over the course of the year, the School District's management monitored actual to budget closely.

Medicaid related program expenses amounted to \$73,712 with these costs offset by a similar revenue amount generated by school spending eligible for Medicaid re-investment funds.

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring the budget for the fiscal year.

Capital Asset and Debt Administration

Capital Assets

At June 30, 2004, the School District had \$2,268,083 invested in a broad range of capital assets, including elementary school buildings, furniture and equipment, and transportation equipment. (See Table 4 below) This amount represents a net increase (including additions and deductions) of \$102,822, or 4 %, over last year.

Table 4
Capital Assets at Year-End
(Net of Depreciation)

	Governmental Activities	
	2004	2003
Land	\$ 110,000	\$ 110,000
Buildings and improvements	2,108,612	1,996,269
Furniture and equipment	49,471	58,992
Totals	<u>\$ 2,268,083</u>	<u>\$ 2,165,261</u>

This year's major additions included:

Elevator	\$ 29,550
Carpeting	51,625
Air exchangers	62,720
Roof	80,996
	<u>\$ 224,891</u>

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

The School District's fiscal year 2005 capital budget calls for it to spend another \$25,000 for capital projects, principally for the roof repair project. The School District has no plans to issue additional debt to finance these projects. Rather, we will use bond proceeds from the \$250,000 bonds issued this year and resources on hand in the School District's Capital Fund. More detailed information about the School District's capital assets is presented in Note 3 of the financial statements.

Debt Administration

At June 30, 2004, the School District had \$1,545,000 in bonds outstanding versus \$1,395,000 on June 30, 2003 – an increase of \$150,000 – as shown in Table 5.

Table 5
Outstanding Debt at Year-End

	Governmental Activities	Increase
	2004	2003
		(Decrease)
General obligation bond	\$ 1,295,000	\$ 1,395,000
General obligation bond	250,000	0
Totals	<u>\$ 1,545,000</u>	<u>\$ 1,395,000</u>
		<u>\$ 150,000</u>

New debt resulted from the issuance of a \$250,000 bond in July, 2003.

The School District's general obligation bond rating is AA – a derivative of the Vermont Municipal Bond Bank.

Economic Factors and Next Year's Budgets and Rates

The School District's elected and appointed officials considered many factors when setting the fiscal year 2004 budget for school operations and fees that will be charged for the business-type activities. One of those factors is the economy and unemployment in the region – which now stands at 2.4% compared with 4.7% a year ago. This compares with the State's unemployment rate in October, 2004 of 3.1 % and the national rate of 5.5% for the same month.

When adopting the budget for the 2004-2005 school year, the School Board took into account these indicators as well as enrollment growth, increased home values and re-appraisal. Property taxes were increased 5.3% due in part to the Town's re-appraisal process and the 2.25% increase in expenditures over the fiscal year 2004 budget.

The School District's General Fund fund balance is expected to decrease modestly by the close of fiscal year 2005.

BARRE TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2004
(Continued)

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Barre Town School District Principal's Office at Barre Town School District of Barre, Vermont.

BARRE TOWN SCHOOL DISTRICT

EXHIBIT A

STATEMENT OF NET ASSETS

JUNE 30, 2004

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 458,382	\$ 70,864	\$ 529,246
Accounts receivable - State of VT	104,120	4,997	109,117
Due from Barre Supervisory Union	56,490	0	56,490
Internal balances	64,888	(64,888)	0
Inventory	0	981	981
Capital assets			
Building and equipment - net of accumulated depreciation of \$3,444,898	2,158,083	0	2,158,083
Land	110,000	0	110,000
Total assets	<u>2,951,963</u>	<u>11,954</u>	<u>2,963,917</u>
LIABILITIES			
Accounts payable	70,354	6,336	76,690
Accrued payroll	16,770	0	16,770
Due to Spaulding High School	96,071	0	96,071
Due to Barre Supervisory Union	21,521	0	21,521
Deferred revenue	9,453	0	9,453
Accrued interest	6,626	0	6,626
Bond payable - due in one year	150,000	0	150,000
Accrued compensated absences - due after one year	116,000	0	116,000
Bond payable - due after one year	1,395,000	0	1,395,000
Total liabilities	<u>1,881,795</u>	<u>6,336</u>	<u>1,888,131</u>
NET ASSETS			
Restricted for special projects	115,876	0	115,876
Unrestricted	231,209	5,618	236,827
Investment in capital assets, net of related debt	723,083	0	723,083
Total net assets	<u>\$ 1,070,168</u>	<u>\$ 5,618</u>	<u>\$ 1,075,786</u>

See Notes to Financial Statements.

Appendix B: Independent Audit Report - School

BARRE TOWN SCHOOL DISTRICT
AUDIT REPORT AND FINANCIAL STATEMENTS
JUNE 30, 2004

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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BARRE TOWN SCHOOL DISTRICT
AUDIT REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2004

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STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2004

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets					
	Expenses	Charge for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:						
Regular instruction and related services	\$ 3,602,140	\$ 0	\$ 0	\$ (3,602,140)	\$ 0	\$ (3,602,140)
Special education and related services	2,074,470	0	1,472,777	(601,693)	0	(601,693)
Support services - student based	402,482	0	0	(402,482)	0	(402,482)
Administrative support services	833,197	0	0	(833,197)	0	(833,197)
Buildings and grounds	838,411	4,847	0	(833,564)	0	(833,564)
Transportation	467,725	0	191,049	(276,676)	0	(276,676)
Interest on long-term debt	81,708	0	0	(81,708)	0	(81,708)
High School assessment	3,599,821	0	0	(3,599,821)	0	(3,599,821)
On behalf payments	170,000	0	170,000	0	0	0
Total governmental activities	12,069,954	4,847	1,833,826	(10,231,281)	0	(10,231,281)
Business-type activities:						
Food services	251,903	148,800	106,355	0	3,252	3,252
Total primary government	\$ 12,321,857	\$ 153,647	\$ 1,940,181	(10,231,281)	3,252	(10,228,029)
General Revenue:						
Property tax - local share				1,553,991	0	1,553,991
Property tax - education fund				4,559,966	0	4,559,966
Property tax - state share				682,604	0	682,604
State aid - general				3,586,061	0	3,586,061
State aid - construction				21,000	0	21,000
Earnings on investments				6,455	0	6,455
Other local share income				6,275	0	6,275
Total general revenue				10,416,352	0	10,416,352
Change in net assets				185,071	3,252	188,323
Net assets - July 1, 2003				885,097	2,366	887,463
Net assets - June 30, 2004				\$ 1,070,168	\$ 5,618	\$ 1,075,786

BARRE TOWN SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS

EXHIBIT C

JUNE 30, 2004

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 132,958	\$ 0	\$ 325,424	\$ 458,382
Accounts receivable - State of VT	104,120	0	0	104,120
Due from Barre Supervisory Union	56,490	0	0	56,490
Due from other funds	264,983	9,453	0	274,436
Total assets	<u>\$ 558,551</u>	<u>\$ 9,453</u>	<u>\$ 325,424</u>	<u>\$ 893,428</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 70,354	\$ 0	\$ 0	\$ 70,354
Due to Spaulding High School	96,071	0	0	96,071
Due to Barre Supervisory Union	21,521	0	0	21,521
Due to other funds	0	0	209,548	209,548
Deferred revenue	0	9,453	0	9,453
Accrued payroll	16,770	0	0	16,770
Total liabilities	<u>204,716</u>	<u>9,453</u>	<u>209,548</u>	<u>423,717</u>
FUND BALANCES				
Reserved for special projects	0	0	115,876	115,876
Reserved for 2004-2005	72,718	0	0	72,718
Unreserved	281,117	0	0	281,117
Total fund balances	<u>353,835</u>	<u>0</u>	<u>115,876</u>	<u>469,711</u>
Total liabilities and fund balances	<u>\$ 558,551</u>	<u>\$ 9,453</u>	<u>\$ 325,424</u>	<u>\$ 893,428</u>

BARRE TOWN SCHOOL DISTRICT

EXHIBIT D

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

JUNE 30, 2004

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS	\$ 469,711
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Amounts reported for governmental activities in the
statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets are \$5,712,981, and the accumulated depreciation is \$3,444,898.	2,268,083
--	-----------

Long-term liabilities, including bonds payable, are not due
and payable in the current period and therefore are not
reported as liabilities in the funds. Long-term liabilities at
year end consist of:

Bonds and notes payable	1,545,000	
Accrued interest on bonds and notes payable	6,626	
Accrued compensated absences	<u>116,000</u>	<u>(1,667,626)</u>

TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES	<u>\$ 1,070,168</u>
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BARRE TOWN SCHOOL DISTRICT

EXHIBIT E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2004

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Property taxes				
State education	\$ 4,559,966	\$ 0	\$ 0	\$ 4,559,966
Local share	1,528,991	0	25,000	1,553,991
Local share support	682,604	0	0	682,604
Federal grants	135,434	57,930	0	193,364
State aid - general	3,586,061	0	0	3,586,061
State aid - transportation	191,049	0	0	191,049
State grants - special education	1,192,728	86,685	0	1,279,413
State construction aid	0	0	21,000	21,000
Rental of facilities	4,847	0	0	4,847
Interest income - net	4,271	0	2,184	6,455
Miscellaneous	6,275	0	0	6,275
On behalf payments	170,000	0	0	170,000
Total revenues	<u>12,062,226</u>	<u>144,615</u>	<u>48,184</u>	<u>12,255,025</u>
EXPENDITURES				
Elementary				
Instruction	3,558,020	0	0	3,558,020
Special education program	1,847,276	0	0	1,847,276
Extracurricular activities	39,120	0	0	39,120
Guidance	104,378	0	0	104,378
Health services	98,653	0	0	98,653
Library/media	122,164	0	0	122,164
Curriculum support	49,913	0	0	49,913
Computer services	27,374	0	0	27,374
Board of Education	90,736	0	0	90,736
Office of Superintendent	301,806	0	0	301,806
Office of the Principal	364,476	0	0	364,476
Special education administrative services	82,579	0	0	82,579
Operation and maintenance	649,155	0	292,078	941,233
Transportation	467,725	0	0	467,725
Duplicating services	76,179	0	0	76,179
Debt service	181,534	0	0	181,534
Special programs	0	144,615	0	144,615
Spaulding assessment	3,599,821	0	0	3,599,821
On behalf payments	170,000	0	0	170,000
Total expenditures	<u>11,830,909</u>	<u>144,615</u>	<u>292,078</u>	<u>12,267,602</u>
EXCESS REVENUES (EXPENDITURES)	231,317	0	(243,894)	(12,577)
OTHER FINANCING SOURCES (USES)				
Loan proceeds	0	0	250,000	250,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)				
	231,317	0	6,106	237,423
FUND BALANCES - JULY 1, 2003	<u>122,518</u>	<u>0</u>	<u>109,770</u>	<u>232,288</u>
FUND BALANCES - JUNE 30, 2004	<u>\$ 353,835</u>	<u>\$ 0</u>	<u>\$ 115,876</u>	<u>\$ 469,711</u>

BARRE TOWN SCHOOL DISTRICT

EXHIBIT F

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2004

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	\$ 237,423
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Amounts reported for governmental activities in the statement of
activities are different because:

Capital outlays are reported in governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is
allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlays net of disposals and adjustments
\$ 224,891 exceeds depreciation expense \$122,069 in the period.

102,822

Some of the capital assets acquired this year were financed with
long-term debt. The amount financed is reported in the governmental
funds as a source of financing. On the other hand, the loan proceeds
are not revenue in the statement of activities, but rather constitute
long-term liabilities in the statement of net assets.

(250,000)

Repayment of bond and notes principal is an expenditure in the
governmental funds, but the repayment reduces long-term liabilities
in the statement of net assets.

100,000

In the statement of activities accrued compensated absences payable
are measured by the amounts earned during the year. In the
governmental funds, however, expenditures for this item is
measured by the amount of financial resources used (essentially,
the amounts actually paid). This year, compensated absences
earned exceeded the amounts used by \$5,000.

(5,000)

Interest on long-term debt in the statement of activities differs
from the amount reported in the governmental funds because
interest is recognized as an expenditure in the funds when it
is due, and thus requires the use of current financial resources.
In the statement of activities, however, interest expense is
recognized as the interest accrues, regardless of when it is due.
The additional interest reported in the statement of activities is
because accrued interest on bonds and notes payable increased.

(174)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

\$ 185,071

BARRE TOWN SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2004

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes			
State education	\$ 4,559,966	\$ 4,559,966	\$ 0
Local share	1,551,758	1,528,991	(22,767)
Local share support	676,163	682,604	6,441
Intergovernmental			
State aid - general	3,569,735	3,586,061	16,326
State aid - transportation	182,422	191,049	8,627
State grants - special education	963,461	1,192,728	229,267
Federal grants	229,207	135,434	(93,773)
Rental of facilities	4,000	4,847	847
Interest income - net	15,000	4,271	(10,729)
Miscellaneous	3,000	6,275	3,275
Total revenues	<u>11,754,712</u>	<u>11,892,226</u>	<u>137,514</u>
EXPENDITURES			
Elementary			
Instruction	3,881,147	3,558,020	323,127
Special education program	1,719,792	1,847,276	(127,484)
Extracurricular activities	42,935	39,120	3,815
Guidance	99,981	104,378	(4,397)
Health services	93,859	98,653	(4,794)
Library/media	117,425	122,164	(4,739)
Curriculum support	52,322	49,913	2,409
Computer services	26,101	27,374	(1,273)
Board of Education	79,112	90,736	(11,624)
Office of Superintendent	298,446	301,806	(3,360)
Office of the Principal	343,906	364,476	(20,570)
Special education administrative services	101,882	82,579	19,303
Operation and maintenance	638,428	649,155	(10,727)
Transportation	468,522	467,725	797
Duplicating services	63,403	76,179	(12,776)
Debt service	177,431	181,534	(4,103)
Spaulding Assessment	3,599,820	3,599,821	(1)
Total expenditures	<u>11,804,512</u>	<u>11,660,909</u>	<u>143,603</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$ (49,800)</u>	<u>231,317</u>	<u>\$ 281,117</u>
FUND BALANCE - JUNE 30, 2003		122,518	
FUND BALANCE - JUNE 30, 2004		<u>\$ 353,835</u>	

See Notes to Financial Statements.

BARRE TOWN SCHOOL DISTRICT

EXHIBIT H

STATEMENT OF NET ASSETS - PROPRIETARY FUND

JUNE 30, 2004

	Food Service Fund
ASSETS	
Cash	\$ 70,864
Accounts receivable - State of VT	4,997
Inventory	<u>981</u>
Total assets	<u>76,842</u>
LIABILITIES	
Due to general fund	64,888
Accounts payable	<u>6,336</u>
Total liabilities	<u>71,224</u>
NET ASSETS	
Unrestricted	<u>\$ 5,618</u>

See Notes to Financial Statements.

BARRE TOWN SCHOOL DISTRICT

EXHIBIT 1

CHANGE IN FUND NET ASSETS -
PROPRIETARY FUND

YEAR ENDED JUNE 30, 2004

		Food Service Fund
REVENUES		
Food sales		\$ 148,800
EXPENSES		
Contracted services	230,431	
Miscellaneous	<u>4,237</u>	
Total expenses		<u>234,668</u>
Operating income		(85,868)
NON-OPERATING REVENUES (EXPENSES)		
Federal reimbursement	84,933	
State reimbursement	4,187	
Commodities revenue	17,235	
Commodities expense	<u>(17,235)</u>	
Total non-operating revenues (expenses)		<u>89,120</u>
Change in Net Assets		3,252
NET ASSETS, JULY 1, 2003		<u>2,366</u>
NET ASSETS, JUNE 30, 2004		<u>\$ 5,618</u>

BARRE TOWN SCHOOL DISTRICT

EXHIBIT J

STATEMENT OF CASH FLOWS -
PROPRIETARY FUND

YEAR ENDED JUNE 30, 2004

CASH FLOWS FROM (TO) OPERATING ACTIVITIES

Received from user charges	\$ 148,800
Payment to contractor for services provided	(235,248)
Payments for other operating expenses	(4,237)
Net cash used by operating activities	<u>(90,685)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Federal reimbursement	85,577
State reimbursement	<u>4,187</u>
Net cash from noncapital financing activities	<u>89,764</u>

DECREASE IN CASH (921)

CASH - JULY 1, 2003 71,785

CASH - JUNE 30, 2004 \$ 70,864

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED
BY OPERATING ACTIVITIES:

Operating loss	\$ (85,868)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Decrease in accounts payable	(12,077)
Increase in internal balances	<u>7,260</u>
Net cash to operating activities	<u>\$ (90,685)</u>

NONCASH FINANCING ACTIVITIES

The School District received and used USDA commodities valued at \$17,235 during the fiscal year

BARRE TOWN SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2004

EXHIBIT K

	<u>Agency Funds</u>
ASSETS	
Cash	<u>\$ 17,168</u>
LIABILITIES	
Due to student groups	<u>\$ 17,168</u>

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004

Barre Town School District is organized, according to State law, under the governance of the Board of School Directors to provide public elementary school education for the Town of Barre. Functions of the Office of the Superintendent and central administration are provided through the Barre Supervisory Union District (the Supervisory Union). As currently structured, the Supervisory Union is the administrative oversight district for the District, Barre City School District, and the Spaulding District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the School District has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the School District has chosen not to do so. The more significant accounting policies established in GAAP and used by the School District are discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34 and 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- For the first time the financial statements include:

A Management Discussion and Analysis (MD&A) section providing an analysis of the School District's overall financial position and results of operations.

Financial statements prepared using full accrual accounting for all of the School District's activities.

- A change in the fund financial statements to focus on the major funds.

GASB Statement No. 38 establishes and modifies certain financial statement note disclosure requirements to make the financial statements more useful in the context of GASB Statement No. 34 reporting model. The statement had an impact on the presentation of the notes to the financial statements, but no impact on net assets.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The School District has elected to implement the general provisions of the Statement in the current year.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

Reporting Entity

The School District's basic financial statements include the accounts of all School operations. The criteria for including organizations as component units within the School District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in its own name)
- the School District holds the corporate powers of the organization
- the School District appoints a voting majority of the organization's board
- the School District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the School District
- there is fiscal dependency by the organization on the School District

Based on the aforementioned criteria, the School District has no component units.

Basic Financial Statements – Government-Wide Statements

The School District's basic financial statements include both government-wide (reporting the School District as a whole) and fund financial statements (reporting the School District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. While most of the School District's activities are classified as governmental activities, the Hot Lunch Fund is a business-type activity.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The School District's net assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The School District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the School District's functions and business-type activities. The functions are also supported by general government revenue (property taxes and other local revenue). The Statement of Activities reduces gross expenses (including depreciation) by related program revenue, operating and capital grants. Program revenue must be directly associated with the function (regular

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

education, special education, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, interest income, etc.).

This government-wide focus is more on the sustainability of the School District as an entity and the change in the School District's net assets resulting from the current year's activities.

Basic Financial Statements – Fund Financial Statements

The emphasis in fund financial statements is on the major funds in either of the governmental categories. GASB No. 34 and No. 37 set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Management has elected to categorize all funds as Major funds; therefore, the District has no Nonmajor Funds.

The financial transactions of the School District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenue and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the School District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the School District:

General fund is the operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the School District:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Fiduciary Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support School District programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

The School District's fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Basis of Accounting

Basis of accounting refers to the point at which revenue or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrual

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within one year after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Cash and Cash Equivalents

The School District has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Additionally, each fund's equity in the School District's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Accounts Receivable

The accounts receivable balances at year end are from governmental entities and no allowance for doubtful accounts is considered necessary, as no accounts were considered uncollectible.

Inventories

Inventories in the General Fund consist of expendable supplies held for the School District's use and are carried at cost using the first-in, first-out method.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	15 - 40 years
Furniture and equipment	5 - 20 years

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Compensated Absences

Government-Wide Financial Statements – All vested or accumulated vacation leave is reported as a liability and an expense on the government-wide financial statements. Sick days are not accrued since they are not paid when the employee terminates employment.

Fund Financial Statements - Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these accounts. Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid when the employee terminates employment.

Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenue and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Net Assets

Net assets represent the difference between assets and liabilities in the statement of net assets. Net assets invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are legal limitations imposed by their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Fund Equity

Fund equity is classified into the following categories:

Unreserved fund balances - Indicates the portion of fund equity that is available for appropriation and expenditure in future periods.

Reserved fund balances - Indicates the portion of fund equity that has been legally segregated for specific future uses or is not available for expenditures in future periods.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

On Behalf Payments

On behalf payments are contributions made by the State of Vermont to the State Teachers' Retirement System on behalf of the District's teaching employees. The General Fund budget does not include on behalf payments as a revenue or expense.

Use of Estimates

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

Concentration of Risk

Barre Town School District is a public elementary school located in the Town of Barre. The School District receives the majority of its revenues from the State of Vermont as aid to education, special education grants, and property taxes. Additionally, the School District receives revenues from property taxes assessed on residences and businesses located in the Town of Barre.

Budget Adoption

The School Board follows these procedures in establishing the budgetary data reflected in the financial statements:

The Superintendent's office prepares an operating budget in December for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved at the Annual District Meeting by District voters. Budgetary integration is employed as a management control device during the year for the General Fund. Unspent appropriations lapse at year end.

NOTE 2 - CASH AND INVESTMENTS

Cash

The District authorizes the Treasurer to invest excess cash in bank accounts (ex: certificates of deposits), obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

There are three categories of credit risk that apply to the District's bank balances:

1. Insured by the FDIC or collateralized with securities held by the District or by the District's agent in the District's name.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

2. Collateralized with securities held by the pledging financial institution's trust department or its agent in the District's name.
3. Uncollateralized.

At June 30, 2004 the book balance of the School District's deposits was \$546,414 and the bank balance was \$1,207,308. The differences between the book and bank balance is due to checks that have been written that have not cleared the bank and deposits recorded and not deposited.

The School District's deposits are categorized to give an indication of the level of risk assumed by the School District. The bank balance at June 30, 2004 is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the District in its name.	\$ 205,644
Amount collateralized with securities held by the pledging financial institution's trust department in the District's name.	310,941
Uncollateralized	<u>690,723</u>
Total bank balance	<u>\$ 1,207,308</u>

NOTE 3 - CAPITAL ASSETS

The summary of capital assets as of June 30, 2004 is as follows:

	Balance 6/30/03	Additions/ Depreciation	Balance 6/30/04
Land	\$ 110,000	\$ 0	\$ 110,000
Buildings and improvement	5,233,080	224,891	5,457,971
Furniture and equipment	145,010	0	145,010
Allowance for deprec.	<u>(3,322,829)</u>	<u>(122,069)</u>	<u>(3,444,898)</u>
Net Book Value	<u>\$ 2,165,261</u>	<u>\$ 102,822</u>	<u>\$ 2,268,083</u>

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 4 – SHORT TERM DEBT

On July 1, 2003, the District signed a tax anticipation note with BankNorth, N.A. for \$1,132,000 at 1.14% per annum. Principal and interest were paid in full on June 25, 2004.

The following is a summary of the changes in short term debt:

Balance June 30, 2003	\$ 0
Proceeds from tax anticipation note	1,132,000
Principal payments	<u>(1,132,000)</u>
Balance June 30, 2004	<u>\$ 0</u>

NOTE 5 - DEFERRED REVENUE

The deferred revenue at June 30, 2004 consisted of:

Special Revenue Funds:		
21st Century Townscape	\$ 2,160	
VT Kids Against Tobacco	261	
Student Assistance Grant	876	
Success by Six	<u>6,156</u>	
Total Special Revenue Funds		<u>\$ 9,453</u>

NOTE 6 – LONG-TERM LIABILITIES

Bonds payable are as follows as of June 30, 2004:

	<u>June 30, 2004</u>
General obligation municipal bonds, 1996 Series 1, due in annual installments on December 1 through 2016, rate of interest is 5.75%.	\$ 1,295,000
General obligation municipal bonds, 2003 Series 2, due in annual installments on December 1 through 2008, rate of interest ranging from 1.19% to 2.55%.	<u>250,000</u>
Total bonds payable	1,545,000
Accrued compensated absences	<u>132,770</u>
Total long-term liabilities	<u>\$ 1,677,770</u>

Interest paid on long-term debt for the year ended June 30, 2004 was \$81,535.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 6 – LONG-TERM LIABILITIES CONTINUED)

Following is a summary of bond principal and interest requirements:

	Principal	Interest	Total
2005	\$ 150,000	\$ 76,566	\$ 226,566
2006	150,000	70,540	220,540
2007	150,000	62,249	212,249
2008	150,000	57,689	207,689
2009	150,000	50,854	200,854
2010-2014	500,000	165,684	665,684
2015-2017	295,000	24,602	319,602
	<u>\$ 1,545,000</u>	<u>\$ 508,184</u>	<u>\$ 2,053,184</u>

Following is a summary of the changes in long term liabilities:

	Beginning Balance 7/1/2003	Additions	Reductions	Ending Balance 6/30/2004	Amounts Due within One Year
Bonds and notes payable:					
Municipal bond payable	\$ 1,395,000	\$ 250,000	\$ (100,000)	\$ 1,545,000	\$ 150,000
Total bonds and notes payable	<u>1,395,000</u>	<u>250,000</u>	<u>(100,000)</u>	<u>1,545,000</u>	<u>150,000</u>
Other liabilities:					
Compensated absences	111,000	5,000	0	116,000	0
Total other liabilities	<u>111,000</u>	<u>5,000</u>	<u>0</u>	<u>116,000</u>	<u>0</u>
Long-term liabilities	<u>\$ 1,506,000</u>	<u>\$ 255,000</u>	<u>\$ (100,000)</u>	<u>\$ 1,661,000</u>	<u>\$ 150,000</u>

NOTE 7 - RECONCILIATION OF EXHIBIT E TO EXHIBIT G

Amounts recorded in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund (Exhibit G) are reported on the basis budgeted by the School District. Amounts recorded in the Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit E) for the General Fund were adjusted for on behalf payments (see Note 9) as follows:

	Revenues	Expenditures
Exhibit E	\$ 12,062,226	\$ 11,830,909
On behalf payments	<u>(170,000)</u>	<u>(170,000)</u>
Exhibit G	<u>\$ 11,892,226</u>	<u>\$ 11,660,909</u>

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 8 - ASSESSMENTS

High School Assessment

The School District is billed for its appropriate share of expenses relating to Spaulding Union High School. The School District incurred such expenditures in the amount of \$3,599,821 during the year ended June 30, 2004.

Supervisory Union Assessment

The District is billed for its appropriate share of expenses relating to the Barre Supervisory Union District. The District paid \$286,296 of such expenses during the year ended June 30, 2004.

NOTE 9 - PENSION AND RETIREMENT PLANS

State Teachers' Retirement System of Vermont

The teachers employed by Barre Town School District are covered by the State Teachers' Retirement System of Vermont which is a single employer retirement system. The Vermont State statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the System are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

The contribution amount made by the State on behalf of the participants in the State Teachers' Retirement System is approximately \$170,000. The amount is based on prior year's contribution percentage.

All teachers become members of the retirement system upon employment. Teachers who became members before July 1, 1990 are Group A members. All other teachers are Group C members. Members who have Group A coverage are required to contribute at a rate of 5.5% of earnable compensation and members in Group C are required to contribute at a rate of 3.54% of earnable compensation. Vesting in both groups occurs upon reaching ten years of creditable service. Of the District's total payroll of \$5,220,801, \$3,619,477 was covered under the Vermont State Teachers' Retirement System.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 9 – PENSION AND RETIREMENT PLANS (Continued)

Vermont Municipal Employees' Retirement System

The non-teaching employees of the Barre Town School District are eligible for coverage by the Vermont Municipal Employees' Retirement System (VMERS). VMERS is a cost sharing multiple-employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The School District and the employees make required contributions to the System based upon a valuation report prepared by the System's actuary.

There are three levels of contributions and benefits in the System called Group A, Group B and Group C. Employee contributions are 2.5%, 4.5% and 9% of gross pay and employer contributions are 4%, 5% and 6% of gross pay for Group A, Group B, and Group C plan members, respectively.

Of the District's total payroll of \$5,220,801, \$1,032,108 was covered under the Vermont Municipal Employees' Retirement System. Total employer contributions to the Vermont Municipal Employees' Retirement Plan were \$47,208 for fiscal year 2004, \$48,179 for fiscal year 2003, and \$47,597 for fiscal year 2002.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

Defined Contribution Plan

Employees, who were not eligible for the State Teachers' Retirement System and who elected in 1987 not to be included in the Vermont Municipal Employees' Retirement System, are covered under a defined contribution supplemental retirement program through a 403(b) tax deferred annuity plan through National Life Insurance Company of Vermont. The District matches the employee's contribution up to 5.5% of annual compensation. All contributions are 100% vested to each employee.

The District's contribution for the year ended June 30, 2004 was \$3,159. The total covered payroll was \$57,428 of the total payroll of \$5,220,801.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and injuries to employees. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

In addition, Barre Town School District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program and Unemployment Compensation Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provides excess reinsurance protection. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the program will be terminated with each member assessed its proportioned share of the deficit.

NOTE 11 - SCHOOL BUS CONTRACT COMMITMENT

The School District leases sixteen buses and a truck from the Town of Barre. This lease is considered for accounting purposes to be a service agreement. Lease expenditures for the year ended June 30, 2004 were \$235,000.

The agreement provides for the maintenance, repair, and replacement of school buses to be provided by the Town for the benefit of the School District at an amount determined annually. In the event of termination of the service agreement, the buses, proceeds from the sale of the buses, as well as any assets remaining after settlement of related liabilities will be turned over to the School District. The maximum estimated amount available upon the possible future termination of the agreement would be the amount of the reserved fund balance of the Town's Internal Service Fund of \$250,880 as of June 30, 2004.

BARRE TOWN SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2004
(Continued)

NOTE 12 – CONTINGENCIES

The District participates in a number of federally-assisted and state grant programs that are subject to an audit by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2004 have not yet been reviewed by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

NOTE 13 - SUBSEQUENT EVENT

On July 1, 2004, the District signed a tax anticipation note for \$945,000 from BankNorth, N.A. at 1.76% interest due June 30, 2005.

TOWN TELEPHONE DIRECTORY



For answers on:

Administration
Ambulance Billings
Ambulance Info.
Animal Control
Assessments
Birth/Death Cert.
Building Permits
Burning Permits
Cemetery Lots
Delinquent Taxes
Dog Licenses
Education
Elections
Emergency Management
Engineering
Fire Information
Health Matters
Passports
Police Information
Property Tax Bills
Public Works
Road Maintenance
On-Site Septic
Sewer Bills
Sewer Permits
Sewer Emergencies

Subdivisions
Town Clerk
Treasurer/Tax Coll.
Voting & Registration
Welfare Officer

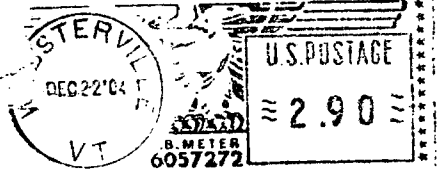
Call:

Town Manager 479-9331
Town Manager 479-9331
E.M.S. (*non-emergency*) 476-3147
Police Dept. (*non-emergency*) 479-0508
Assessor 479-2595
Town Clerk 479-9391
Zoning Office 479-2595
Fire Warden 476-5541
Cemetery Sexton 479-0722
Town Manager 479-9331
Town Clerk 479-9391
Superintendent of Schools ... 476-5011
Town Clerk 479-9391
Chairman 476-7073
Town Engineer 479-2595
Fire Dept. (*non-emergency*) .. 476-3147
Health Officer 476-6555
Town Clerk 479-9391
Police Department 479-0508
Town Clerk 479-9391
Public Works Garage 476-3522
Public Works Superintendent . 476-3522
Sewer Officer 479-2595
Treasurer's Office 479-9391
Zoning Office 479-2595
Sewer Dept. (*daily*) 479-2595
(*nights/holidays/weekends*) .. 476-3147
Planning Office 479-2595
Town Clerk 479-9391
Town Treasurer 479-9391
Town Clerk 479-9391
Town Manager 479-9331

EMERGENCY

NUMBERS: FIRE / POLICE / AMBULANCE 911

POST GLASS



State of VT
Dept of Libraries (2)
Montpelier, VT 05602-0601

OFFICIAL SEAL FOR THE TOWN OF BARRE

Each symbol on the seal represents the past history of Barre Town
and is more clearly defined as follows:

Gear Toothed Outer Perimeter - Symbolic of the industrial
concerns in town.

Five Stars - To represent the five original settlements which
evolved into the renamed five present sections of town.

Inner Circle - Representative of our strong reliance on the granite
industry which evolved from the first farmers who were to
homestead the land grants of 1780.

Thistle - Symbolic of our strong Scotch heritage. Equal
acknowledgment is given to our French Canadian and Italian
stoneworker settlers by the 'Fleur de Lis' (which also reminds us of
the origin of the American Boy Scouts ... and by the Latin
inscription which reads, "The Strength of His Hills Is Ours Also").
This also speaks of our strong religious origins.

The Hands - Suggest the reputation built by the immigrant artisans and also
serves to remind us of the famous fistfight to decide our name.