

City Manager (802) 334-5136
334-3891
City Clerk/Treasurer 334-2112
334-3892
Public Works 334-2124
Zoning Adm./Assessor 334-6992
Recreation/Parks 334-6345
Fax 334-56-32



City of Newport
222 Main Street
Newport, Vermont 05855

Newport City Council Meeting
SPECIAL Meeting Agenda
Monday, November 13, 2017, beginning at 6:30 p.m.
Council Room
Municipal Building

City Council: Paul Monette, Mayor
John Wilson, President
Denis Chenette
James Merriam
Julie Raboin

Laura Dolgin, City Manager
James D. Johnson, City Clerk/Treasurer

AGENDA:

1. Call to Order
2. Public Comment
3. Review of the proposed FY 2018-19 Budget: Possible Votes
4. Possible Executive Sessions with Department Heads
5. Special Event Request at the Tasting Center, Vote
6. Sign Loan Documents for Recreation Vehicle, Jim Johnson
7. Next Regular Meeting Date - November 20, 2017 at 6:30, Centennial Meeting
November 21, 2017, Special Budget Meeting November 27, 2017, Regular
Meeting scheduled December 4, 2017, and Special Budget Meeting December
11, 2017.
8. Adjourn

Non-confidential materials pertaining to this agenda are available for inspection at the City Clerk's office commencing at 8:00 a.m., the morning of the meeting.

Newport City Council Meeting Participation Guidelines

Newport City Council meetings are for the purpose of allowing Council members to conduct City business. Distinct from public hearings or town meetings, City Council meetings are held in public, but are not meetings of the public. City Council meetings are the only time the City Council members have to discuss, deliberate and decide upon City matters. In an effort to conduct orderly and efficient meetings, the Mayor kindly requests your cooperation and compliance with the following guidelines per the policy adopted on December 21, 2015 and ratified on January 23, 2017:

1. Please be respectful of each other, Council members, city staff, and the public.
2. Please raise your hand to be recognized by the Mayor. Once recognized, please state your name and address or affiliation.
3. Please address only the Mayor and not members of the public, staff, or presenters.
4. Please abide by any time limits. Time limits will be used to insure everyone is heard and that there is sufficient time for the Council to complete their agenda within a reasonable timeframe.
5. The Mayor will make a reasonable effort to allow everyone to speak once before speakers address the Council a second time per the limits adopted on January 23, 2017.
6. Once public comment has been heard, discussion will be limited to the City Council members.
7. Please do not interrupt or mock other speakers or otherwise exhibit disruptive behavior during the City Council meeting.
8. Please do not repeat the points made by others, except to indicate agreement or disagreement with other views.
9. Please use the hallway for side conversation. It is difficult to hear speaker remarks when side conversations are occurring in the Council Chamber.
10. Presentations to the Council are not open to public comment. However, per the policy adopted on December 21, 2015, matters on the agenda requiring a vote are open to public comment immediately prior to the Council vote.
11. Individuals who do not abide by these procedures will be asked to leave the Council Chamber.

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City of Newport
222 Main Street
Newport, Vermont 05855
www.newportvermont.org

To: Newport City Council
From: Laura Dolgin/City Manager
Date: November 13, 2017

Re: Proposed Draft FY18-19 Budget

The proposed FY 18-19 Budget Draft is attached for Council Review. The Department Heads and City Manager will be presenting this draft to the Council for the first time on Monday, November 13. Special Meetings have been scheduled for Monday, November 13, 2017 at 6:30, and Monday, November 27, 2017, at 6:30. Monday, December 11, 2017, at 6:30 has also been set aside if needed.

The budget review process is a detailed review where council members will delve into each line item of the budget. We expect their questions to be informative and clarifying.

This budget has been generated with appreciation for the concerns expressed by our taxpayers regarding the impact of the reappraisal. Even though the reappraisal was five long years overdue and changes were expected, our taxpayers have felt the impact. Delaying the reappraisal was not beneficial in the long run. Therefore, the Department Heads and City Manager are presenting a budget reflecting what is commonly known as a 'level funded budget.'

The phrase 'level funded' suggest two things: no cuts and no increases.

This budget allows the City to maintain services and hold the status quo. Even in hard economic times like these, maintaining existing levels of service has been expressed as important to our community. Some costs are difficult to control such as contracts, unfunded state mandates, fuel and insurances. Providing the same services from year to year can normally require a 5 % to 7 % increase in dollars spent. The budget as presented shows an \$58,833.00 increase in dollars spent, or 0.37%. This budget does not contemplate cuts in services.

The budget as presented is anticipating a conservative revenue approach. If we overestimate our revenue, we run the risk of setting up unrealistic expectations in future budgets.

Previous City Councils have opted to offset the budget by taking unassigned funds (surplus) and committing them to a planned budget deficit. An unassigned fund balance should be maintained to accommodate unforeseen expenses that may occur for any reason throughout the fiscal year and which could occur for any number of reasons. When offsets occur the tax rate does not have the opportunity to increase at small level increments and can result in a large sudden increase which is unpleasant for the taxpayer. A secondary goal of this budget is not to deplete the unassigned fund. The current unassigned balance is \$356,527.00. Ideally, for a community the size of Newport, the City's unassigned fund should be in the range of \$643,000.00.

The budget assumes aggressive grant applications to offset capital expenditures. Over the past two years, the city has received more than \$1million dollars in grants and public/private donations that have supported our police, recreation, highways and water and sewer, and have helped us plan our economic

resilience. These awards have resulted in assets and beneficial services the cost of which have not been assumed by the taxpayer and demonstrate support and understanding of the needs of this area from the funders. We intend to continue our active pursuit of grants to help offset costs and move towards positive development of the City.

I am proud of this budget and I am proud of the work our Department Heads and staff produce for the City. This budget respects the concerns of the taxpayers. The City is working hard to address the failed EB-5 projects which have required us to retool our resources into playing a much more active economic development role than has been traditional. We intend to continue our efforts to highlight the beauty and uniqueness of City of Newport while providing the level of quality our taxpayers have come to expect.

A quick note about expectations of public participation at the budget review meeting: unfortunately, recent complaints about a lack of opportunity to provide public comment has been attributed to the City Council. City Council meetings are the only time the City Council members have to discuss, deliberate and decide upon City matters. In an effort to address expectations for purposes of efficiency during the complex budget review process, please find attached, and the link to, the Vermont Secretary of State's Guide to Open Meetings which sets out expectations, and the rights and responsibilities of the facilitator and members of the public:

<https://www.sec.state.vt.us/media/786069/oml-rev-sept-2016.pdf>

This budget review meeting will take place in the public, not of the public. Members of the public shall be afforded a reasonable opportunity to express opinions about matters considered by the body during public comment, so long as order is maintained according to the Newport City Rules of Procedure for City Council Meeting. "The public comment period, however, is not a free-for all. The board chair may establish reasonable rules to maintain order, and reasonable limitations on the amount of time for each speaker are not unusual or improper." -- A Guide to Open Meetings Published by Vermont Secretary of State Jim Condos, September, 2016, page 12.

The public comment period will take place at the beginning of the agenda, but before any action is taken by the public body, as much as 15 minutes may be afforded for open public comment. Comments by the public or members of the body must be addressed to the mayor or to the body as a whole, and not to any individual member of the body or public. Members of the public must be acknowledged by the mayor before speaking. If a member of the public has already spoken on a topic, he or she may not be recognized again until others have first been given the opportunity to comment. Order and decorum shall be observed by all persons present at the meeting. Neither members of the council, nor the members of the public shall cause delay or interruption or the peace of the meeting or interrupt or disturb any member while speaking. Members of the council and the public are prohibited from making personal, impertinent, threatening, or profane remarks. Newport City Rules of Procedure, adopted August 7, 2017.

A GUIDE TO OPEN MEETINGS

Revised September 2016

Published By:

Vermont Secretary of State

Jim Condos

128 State Street

Montpelier, VT 05633



A Message from the Secretary

September 2016



Living in Vermont, we expect openness in government. Any day the legislature is in session we can sit down in either chamber, or in the various committee rooms, and see laws being made. Any day we can walk into the county courthouse and attend any hearing or trial. We can watch the arguments being given before the Vermont Supreme Court. We can attend hearings and meetings of the local zoning board, and those of any other public body, and we can expect to see meeting notices in the newspaper or on public bulletin boards. We can review and copy public documents in state and local offices.

One important foundation of openness in Vermont is our “Right to Know” laws, including those related to open meetings and public records. Together they are the most important public laws we have, because they allow us direct access to the decisions that affect us. A full understanding of these laws makes everyone a better citizen and makes for a more responsive and accountable government. This guide is an introduction to the open meeting law.

You can read the open meeting law for yourself. The open meeting law is found in every town clerk’s office, in Title 1 of the Vermont Statutes Annotated. Title 1 is the first volume of a set of green law books that includes all the statutory laws of the state. Look for sections 310 through 314, and make sure you check the pocket part in the back to see if there is newer law to review for each section.

You can also read the open meeting law online at the Vermont State Legislature’s website:

<http://legislature.vermont.gov/statutes/chapter/01/005>. Every few years, the Legislature may make a few more changes to the law. Be sure to take a look at Act No. 129 of 2016, which contains the latest amendments:

<http://legislature.vermont.gov/assess/Documents/2016/Docs/ACTS/ACT129/ACT129%20As%20Enacted.pdf>

We hope this publication will be of use to all Vermonters, both those we trust to serve on our state and local boards and those who wish to stay informed and participate in the decisions being made. Please let me know if there are ways we can improve future editions.

A handwritten signature in dark ink that reads "James C. Condos". The signature is written in a cursive, flowing style.

James C. Condos
Vermont Secretary of State

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Why do we have an open meeting law?

Vermont's open meeting law requires all meetings of public bodies to be open to the public at all times, unless a specific exception applies. 1 V.S.A. § 312(a)(1). The purpose of the law is to promote transparency, accountability, and better decision-making in government.

In general, the law requires public bodies to:

- Provide advance public notice of meetings, including meeting agendas.
- Discuss all business and take all actions in open meeting, unless an exception in statute applies.
- Allow members of the public to attend and participate in meetings.
- Take meeting minutes and make them available to the public.

To whom does the open meeting law apply?

The open meeting law applies to “public bodies” of the state and its municipalities. “Public body” includes any state or municipal board, council, or commission, as well as any committee or subcommittee of these bodies. 1 V.S.A. § 310(3). This means the open meeting law governs the meetings of local selectboards and school boards, planning commissions and development review boards, boards of civil authority and of abatement, auditors and listers, municipal public library trustees, cemetery and recreation commissions, and various other groups referenced in state statute or by a town's charter. It also applies to the meetings of any committee or subcommittee that is created or empowered by a public body to do its work, no matter its size.

Although the law generally applies to all state and municipal public bodies, it does not apply to individual officials. There is no public right to sit in a public official's office and watch him or her conduct town business, or to oversee the work assignments of staff or other personnel. 1 V.S.A. § 312(g).

The open meeting law does not generally apply to nonprofit corporations, although a particular nonprofit may be required to comply with the law through language found elsewhere in statute, in its corporate governance documents, or in agreements with funding sources. For example, a nonprofit's articles of incorporation could designate it as an instrumentality or authority of the state (potentially bringing it within the definition of a “public body” in 1 V.S.A. § 310(3)), or a grant or contract could require open meeting law compliance as a condition of funding. Otherwise, you might look to a nonprofit's articles of incorporation or bylaws for guidance on its meeting procedures and participation requirements.

When does the open meeting law apply?

A board or other public body must comply with the open meeting law any time a “quorum” holds a “meeting,” that is, gathers to discuss its business or to take action. 1 V.S.A. § 310(2).

A quorum is a majority of the members of a public body. Quorum is calculated by counting the number of total positions on a board or committee, regardless of any vacancies or recusals. For a three-member board, the quorum is two; for a five-member board, the quorum is three.

A meeting is a gathering of a quorum of a public body for the purpose of discussing the body’s business or taking action. 1 V.S.A. § 310(2). A “meeting” under the open meeting law can occur regardless of the members’ physical location; there are no exceptions for phone conversations, work sessions, or retreats. This means that if a majority of a board find themselves together at a social function, they must take care not to discuss the business of the board.

A “meeting” may also come together over a period of time. If a discussion about town business occurs over the course of a few days or a week (for example, via a string of emails or Facebook posts), it may well amount to a “meeting” that triggers the open meeting law’s requirements. See page nine for more information on electronic communication and social media.

For the purposes of the open meeting law, a meeting does not include written correspondence or an electronic communication between members of a public body for the purpose of: 1) scheduling; 2) organizing an agenda; or 3) distributing materials to discuss at a meeting. 1 V.S.A. § 310(2). In addition, the open meeting law’s requirements do not apply to site inspections for tax assessments or abatements, or to routine day-to-day administrative matters that do not require action by the public body so long as no money is appropriated, spent, or encumbered. 1 V.S.A. § 312(g).

How does a board provide notice of its meetings?

The open meeting law recognizes three types of meetings: regular, special, and emergency. Depending on the type of meeting, a board or other public body may need to provide advance notice by “publicly announcing” the meeting, by posting public notices, or both. Public bodies also usually need to create an agenda in advance of each meeting and make it available to the public. 1 V.S.A. § 312(d)(1), (2). See page four for more information on agenda requirements.

Regular meetings

A public body schedules regular meetings by adopting a resolution setting the time and place of the meetings. This information must be made available to the public on request. 1 V.S.A. § 312(c)(1). When a board meets regularly on, for example, the first Tuesday of every month, the law does not require additional public announcement or posting of these meetings so long as the time and place has been clearly designated by resolution or other determining authority (statute, charter, regulation, ordinance, or bylaw). Public bodies must, however, create and make available meeting agendas for regular meetings. 1 V.S.A. § 312(d)(1), (2).

Special meetings

A special meeting occurs when a board meets at a time or place outside of its regular meeting schedule. At least 24 hours before each special meeting, a public body must publicly announce it by giving notice of the meeting's time, place, and purpose to a newspaper or radio station serving the area, as well as to any person who has requested in writing to be notified of special meetings. 1 V.S.A. §§ 310(4), 312(c)(2), (5). Municipal public bodies must also post a notice of each special meeting in or near the town office and in at least two other designated public places in the municipality. All public bodies must give oral or written notice to each member (unless a member has waived this notice). 1 V.S.A. § 312(c)(2). In addition, agendas must be created and made available for special meetings. 1 V.S.A. § 312(d)(1), (2).

Emergency meetings

An emergency meeting may be held in the event of a true emergency, that is, "only when necessary to respond to an unforeseen occurrence or condition requiring immediate attention." Emergency meetings do not require public announcement, posting of notices, or 24-hour notice to members, so long as some public notice is given as soon as possible before the meeting. 1 V.S.A. § 312(c)(3). Note that an emergency meeting should not be used if the public body is able to comply with the 24-hour notice requirements for special meetings. There is no agenda requirement for emergency meetings.

Notice when adjourning or continuing a meeting

When a meeting is to be continued to a new time or place, a public body should announce the new time and place before adjournment. Otherwise, the subsequent meeting is considered a new meeting that must be duly-warned as above. 1 V.S.A. § 312(c)(4).

What are the requirements for meeting agendas?

At least 48 hours prior to a regular meeting, and at least 24 hours prior to a special meeting, a meeting agenda must be posted to a website that the public body maintains or designates, if one exists. In addition, and within the same timeframes, a municipal public body must post the agenda in or near the municipal office and in at least two other designated public places in the municipality. A meeting agenda must be made available to a person prior to the meeting upon specific request. 1 V.S.A. § 312(d)(1), (2). Note that there is no agenda requirement for emergency meetings.

The open meeting law does not define “agenda” or specify the information an agenda must contain, except to require that the agenda designate a physical location where a member of the public can attend and participate in a meeting if a quorum or more members of a public body are attending remotely. 1 V.S.A. § 312(a)(2)(D). In keeping with the law’s intent, an agenda should allow interested members of the public to be reasonably informed about what specific topics will be discussed, and what actions may be taken, at the meeting.

If a public body wishes to add or delete an item from an agenda after it has been posted, it may only do so as the first act of business at the meeting. 1 V.S.A. § 312(d)(3)(A). We recommend that last-minute agenda items, especially those requiring board action, be added at a meeting only in an emergency. In other situations, a better practice is to handle items that were not included on the posted agenda at the next regular meeting or, if necessary, to call a special meeting. Other adjustments to the agenda, such as reordering agenda items, may be made at any time during a meeting. 1 V.S.A. § 312(d)(3)(B).

What are the requirements for minutes?

Public bodies must take minutes of their meetings. Minutes are the permanent record of the formal actions of the public body and play an important role in recording the history of the public body’s business.

The open meeting law requires that minutes “give a true indication of the business of the meeting,” covering all topics that arise. At minimum, minutes must include: the names of all members of the public body who are present at the meeting; the names of all other active participants; all motions, proposals, and resolutions made, and their dispositions; and the results of all votes, with a record of individual votes if roll call is taken. 1 V.S.A. § 312(b)(1).

Minutes are public records and must be made available for public inspection and copying after five calendar days from the date of the meeting. If a public body maintains or designates a website,

minutes must also be posted to that website no later than five calendar days after the meeting. Except for draft minutes replaced with updated minutes, posted minutes must not be removed from the website sooner than one year from the date of the meeting for which they were taken. 1 V.S.A. § 312(b)(2).

When can a board meet privately?

The open meeting laws provisions do not apply to site inspections for the purpose of assessing damage or making tax assessments or abatements; clerical work; work assignments of staff or other personnel; or routine, day-to-day administrative matters that do not require action by the public body, so long as no money is appropriated, spent, or encumbered. 1 V.S.A. § 312(g).

In addition, public bodies may meet privately in deliberative session or executive session under certain limited circumstances. 1 V.S.A. §§ 312(e), (f); 313.

Deliberative session

A public body may meet without notice or public attendance when it deliberates on its written decision as part of a quasi-judicial proceeding. A quasi-judicial proceeding is a case in which the legal rights of a party are adjudicated, conducted so that all parties may present evidence and cross-examine witnesses and resulting in an appealable written decision. 1 V.S.A. § 310(5). In this instance, although the hearing itself is open to the public, the deliberations that follow may be held in private, and the written decision that is issued need not be adopted at an open meeting if it is to be a public record. 1 V.S.A. § 312(e), (f). A deliberative session is not an open meeting and need not be warned.

Executive session

A public body may also enter into executive session, which is a closed portion of a public meeting. To enter executive session, a motion must be made in open session that indicates its reason for doing so, preferably naming the specific provision of Title 1, Section 313 that gives authority. For a municipal body, the motion must get a majority vote of those present to pass. For a state body, a two-thirds affirmative vote is required. 1 V.S.A. § 313(a).

The only permissible reasons for entering executive session are set forth in 1 V.S.A. § 313. One category of permissible reasons requires the public body to make a specific finding that “premature general public knowledge would clearly place the public body or a person involved at a substantial

disadvantage.” This finding must be made before considering one of the following permissible topics in executive session:

- contracts, 1 V.S.A. § 313(a)(1)(A);
- labor relations agreements with employees, 1 V.S.A. § 313(a)(1)(B);
- arbitration or mediation, 1 V.S.A. § 313(a)(1)(C);
- grievances, other than tax grievances, 1 V.S.A. § 313(a)(1)(D);
- pending or probable civil litigation or prosecution, to which the public body is or may be a party, 1 V.S.A. § 313(a)(1)(E); or
- confidential attorney-client communications made for the purpose of providing professional legal services, 1 V.S.A. § 313(a)(1)(F).

Other topics a public body may consider in executive session are:

- the negotiating or securing of real estate purchase or lease options, 1 V.S.A. § 313(a)(2);
- the appointment, employment, or evaluation of a public officer or employee, provided that a public body must make the final hiring or appointment decision, and explain its reasons for the decision, in open meeting, 1 V.S.A. § 313(a)(3);
- a disciplinary or dismissal action against a public officer or employee, although this does not impair the right of the officer or employee to a public hearing if formal charges are brought, 1 V.S.A. § 313(a)(4);
- a clear and imminent peril to the public safety, 1 V.S.A. § 313(a)(5);
- exempt records under Vermont’s public records act, provided that this exemption does not by itself permit discussion in executive session of the general subject to which the exempt record pertains, 1 V.S.A. § 313(a)(6);
- student academic records, suspension, or discipline, 1 V.S.A. § 313(a)(7);
- testimony from a person in a Parole Board parole proceeding, if public disclosure of the person’s identity could result in physical or other harm to him or her, 1 V.S.A. § 313(a)(8);
- information relating to a pharmaceutical rebate or to supplemental rebate programs that is protected from disclosure either by federal law or by Medicaid terms and conditions, 1 V.S.A. § 313(a)(9); or
- municipal or school security or emergency response measures, if disclosure could jeopardize public safety, 1 V.S.A. § 313(a)(10).

A board may choose to invite into executive session any of the following: legal counsel; staff; clerical assistants; and persons who are subjects of the discussion or whose information is needed. 1 V.S.A. § 313(b).

Once in executive session, no formal action may be taken except for actions related to securing a real estate purchase option. 1 V.S.A. § 313(a). (This differs from a deliberative session, in which decisions may be made so long as a written decision is issued that is a public record.) In all other instances, appropriate topics may be discussed in executive session, but ultimate action must be taken by motion and vote in open session.

Abusing the law of executive session is offensive to the purpose of open meetings. Boards should close their meetings rarely, and then only for legitimate purposes. Some boards go beyond the requirements of the open meeting law and do everything in public (except when acting in a quasi-judicial capacity, where constitutional due process may require private deliberations). The risks involved in letting everyone know your business are not small. Nonetheless, there is no penalty for extra openness and a high return on the investment if the public understands you have nothing to hide.

Do board members need to be physically present for meetings?

Not necessarily. As long as certain requirements are met, one or more members of a public body may fully participate in discussing the body's business and may vote at a regular, special, or emergency meeting by electronic or other means without being physically present at the designated meeting location. 1 V.S.A. § 312(a)(2).

If a quorum or more of members will be participating in a meeting electronically, the meeting agenda must designate at least one physical location where a member of the public can attend and participate in the meeting. At least one member of the body, or at least one staff member or other designee, must be physically present at this location. 1 V.S.A. § 312(a)(2).

Any member who participates in a meeting remotely must be able to hear and be heard throughout the meeting. 1 V.S.A. § 312(a)(2). This means that participation by speakerphone or Skype, for example, can be appropriate, while participation by email is not. Each member who participates remotely must identify himself or herself when the meeting is convened. Any vote that is not unanimous must be taken by roll call. 1 V.S.A. § 312(a)(2).

Does the open meeting law permit board members to communicate with each other electronically or through use of social media?

Under certain circumstances. The open meeting law clearly authorizes members of a public body to attend and participate in a duly-warned meeting through electronic means, so long as each member can hear and be heard by those persons attending at the designated physical location. 1 V.S.A.

§ 312(a)(2). The law also specifically permits use of group email or other electronic communication to schedule a meeting, organize an agenda, or distribute materials to discuss at a meeting. 1 V.S.A. § 310(2). (Note that email correspondence, and other electronic communication that results in written or recorded information, is subject to Vermont's Public Records Act, and so must generally be made available to the public for inspection and copying upon request. See 1 V.S.A. §§ 315–320.)

Beyond these provisions, the open meeting law does not explicitly address appropriate use of electronic communications and social media by members of public bodies. Indeed, most of the open meeting statutes were drafted before the dominance of social media and the frequency of electronic communication in the various forms we see today. Here are some of our thoughts on using these tools in light of the open meeting law's language, its purpose, and the court cases interpreting it. We also strongly recommend that public bodies consult their own legal counsel for advice.

Group emails

Group emails do not necessarily violate the open meeting law, but it is best to proceed with caution. It is permissible to use group email to schedule a meeting, to create an agenda, or to distribute information for discussion at a meeting. 1 V.S.A. § 310(2). It is also permissible to use group email as part of quasi-judicial deliberations, after a public hearing and as part of producing a written decision. 1 V.S.A. § 312(e), (f). Otherwise, group emails should not be used by a quorum of a public body to discuss the body's business. If a quorum of board members are part of the group email, and any dialogue occurs addressing business matters, this discussion is a "meeting" under 1 V.S.A. § 310(2) and the open meeting law's notice and public participation requirements are triggered. Essentially, a business discussion, and therefore a "meeting," can occur as soon as you hit "reply all."

Google Docs and collective editing

We recommend that a quorum of a public body should not participate in collectively editing a document outside of a duly-warned public meeting, unless the body is in deliberative session as part of a quasi-judicial proceeding. Collective editing, even if performed by members individually and over time, may well fall within the bounds of a "meeting" under 1 V.S.A. § 310(2) when an exchange of ideas and opinions occurs outside of the public view. This is so even if the work in progress is made public, as the open meeting law requires more in terms of advance public notice and public participation. See 1 V.S.A. § 312. We cannot assume, for example, that all members of the public will have the skills and tools to access Google Docs or be able offer their opinions on the views exchanged. In our view, an acceptable alternative is to instead name a point person who collects and compiles each member's comments for later discussion at a duly-warned meeting.

Social media group

Participation in a Facebook group, Front Porch Forum, or other online group by a quorum of members of a public body raises open meeting law concerns any time the body's business is discussed. This is especially so if membership in the group is "closed" (e.g. only town residents may join), although participation in an entirely "open" group may also be problematic. This could be the case even if most—or even all—of the members of the public body remain passive and do not post about, or respond to posts about, the body's business.

In general, if a quorum of a public body gathers to discuss the body's business, a "meeting" is being held under 1 V.S.A. § 310(2) and the open meeting law's notice and public participation requirements are triggered. To be counted towards a quorum, and to participate in a meeting via electronic means under the open meeting law, an individual member must be able to hear and be heard, but need not necessarily speak. See 1 V.S.A. § 312(a)(2). So, if a quorum of board members have joined a Facebook group, and if two or more members post an exchange of ideas or opinions concerning the board's business, an open meeting law violation may well have occurred. Even if just one board member posts, the passive, non-posting membership of a quorum in an online group where members of the public are discussing the board's business could be considered a "meeting" under a very strict reading of the law.

There are certainly accessibility and transparency benefits to being available to the public via social media sites. Members of public bodies, in remaining mindful of the public's right to know and participate, must nonetheless avoid "gathering to discuss business" at a time and place that has not been announced in advance or is not accessible to all.

Text messaging

We generally recommend that members of a public body refrain from texting each other during an open meeting. Texting between members who are present is not explicitly prohibited by the open meeting law, but we think these types of "shadow conversations" can create an appearance of impropriety, and in some situations might serve to keep information and discussions that inform officials' decision-making from the members of the public attending the meeting. (The same can be said for low-tech versions of texting, like passing notes.) Texts to and from members who are not physically present at the meeting create additional concerns because of the law's requirements for participation in meetings through electronic means. For example, a member who attends a meeting without being physically present must be able to hear and be heard throughout the meeting. 1 V.S.A. § 312(a)(2)(C). Even if the remote member does not intend to "attend" the meeting for purposes of quorum and voting, we think this type of communication could under some

circumstances—where the body’s business is discussed—raise questions about whether an open meeting law violation has occurred.

Texting while inside executive session is also problematic. Attendance in executive session is limited to board members and, in the board’s discretion, staff, clerical assistants, legal counsel, and persons who are subjects of the discussion or whose information is needed. 1 V.S.A. § 313(b). So, conversations by text about the business of the executive session with individuals who are not on this list is inappropriate. Although not explicitly prohibited by the law, members of public bodies should also consider that texting or otherwise conversing with board members absent from the open portion of the meeting (when the motion to enter executive session was made) may, under some circumstances, work to generate public mistrust.

What rights do members of the public have?

Individual members of the public have the right to obtain meeting agendas in advance, to be notified directly of upcoming special meetings, and to view or copy meeting minutes. Agendas of regular or special meetings must be made available to any person prior to the meeting upon request. 1 V.S.A. § 312(d). In addition, anyone can request in writing that a public body notify him or her of the body’s special meetings. The request applies to the calendar year in which it is made, except that requests made in December apply also to the following year. 1 V.S.A. § 312(c)(5). Meeting minutes must be made available for inspection or copying after five calendar days from the date of any meeting. 1 V.S.A. § 312(b)(2).

Members of the public have the right to attend public meetings. 1 V.S.A. § 312(a)(1). Meetings of public bodies are subject to the public accommodation requirements detailed in Vermont’s anti-discrimination statutes. 1 V.S.A. § 312(a)(1); see also 9 V.S.A. chapter 139. We understand the open meeting law to permit members of the public to record or film public meetings, so long as this is not done in a manner that disrupts the meeting. If a board decides to meet in private in executive session, members of the public have the right to know its reason for doing so. 1 V.S.A. § 313(a).

Members of the public also have the right to participate in public meetings. Specifically, public bodies must give members of the public a reasonable opportunity to express their opinions on matters being considered by the body at an open meeting. 1 V.S.A. § 312(h). Many boards allow public comment at the start of the meeting, while others place it as the final agenda item. Some boards allow public comment whenever anyone present has something to add to the discussion. The public comment period, however, is not a free-for-all; the board chair may establish reasonable rules to maintain order, and reasonable limitations on the amount of time for each speaker are not unusual or improper. A school board must provide a written response whenever a member of the

public requests one in response to his or her public comments on school board action. 16 V.S.A. § 554(b).

Members of the public have the right to enforce the open meeting law themselves by filing suit in court. 1 V.S.A. § 314. See page 13 for details on filing a complaint with a public body and the court.

What happens if a public body violates the open meeting law?

The following persons can be found guilty of a misdemeanor and fined up to \$500:

- A person who is a member of a public body and who knowingly and intentionally violates the provisions of the open meeting law.
- A person who, on behalf or at the behest of a member of a public body, knowingly and intentionally violates the provisions of the open meeting law.
- A person who knowingly and intentionally participates in the wrongful exclusion of any person or persons from any meeting. 1 V.S.A. § 314(a).

In addition, the Attorney General and any person aggrieved by a violation of the open meeting law has the right to file suit in court, asking for injunctive relief (requiring the board to stop a specified act or behavior) or a declaratory judgment (a binding determination of the parties' rights). Under some circumstances, the court may also hold a public body responsible for the other party's attorney's fees and litigation costs. 1 V.S.A. § 314(b)(1), (d).

How does a member of the public enforce the open meeting law?

If you think that an open meeting law violation has occurred, the first step is to submit a written notice to the public body, alleging a specific violation and requesting a specific cure. Upon receipt of this written notice, the public body must respond publicly within 10 calendar days, either by acknowledging the violation and stating its intent to cure it or by stating its determination that no violation occurred and so no cure is necessary. Failure to publicly respond is treated as a denial of the violation. 1 V.S.A. § 314(b)(1)–(3).

If the public body acknowledges a violation of the open meeting law, it must cure the violation within 14 calendar days. First, the public body must either ratify, or declare as void, any action that was taken at or resulted from: 1) a meeting that was improperly noticed under 1 V.S.A. § 312(c) (public announcement and posting of regular, special, and emergency meetings); 2) a meeting that a person or the public was wrongfully excluded from attending; or 3) an executive session, or a portion of an executive session, that was not authorized by 1 V.S.A. § 313(a)(1)–(10). Second, the public body must adopt specific measures that actually prevent future violations. 1 V.S.A. § 314(b)(4).

If the public body denies the violation or fails to cure an acknowledged violation in a timely manner, you can file suit against the public body in the Civil Division of the Superior Court in the county where the alleged violation took place. The suit must be brought within one year after the meeting at which the violation occurred or to which the violation relates. The court will then decide whether a violation occurred, whether a declaratory judgment or injunctive relief is appropriate, and whether circumstances require the public body to pay attorney's fees and litigation costs. 1 V.S.A. § 314(c), (d).

Where can I go to ask a question?

Here at the Secretary of State's Office, it is our pleasure to help towns and citizens engage in respectful, open conversations around the sometimes difficult business of dealing with local government matters. Even though emotions may run high and opinions are deeply held, we are all neighbors and Vermonters, in the end.

We are happy to assist anyone who calls by pointing out the relevant portions of the law and by providing these publications as guidance. Please feel free to call us with your questions. However, understand that we cannot give legal advice and always recommend you consult your own attorney. If you hold a position in municipal government you may contact the Vermont League of Cities and Towns' Municipal Assistance Center at 802.229.9111 or email info@vlct.org.

Contact the Secretary of State's Office

Jenny Prosser
General Counsel and Director of Municipal Assistance
802.828.1027
jenny.prosser@sec.state.vt.us

Chris Winters
Deputy Secretary of State
802.828.2124
chris.winters@sec.state.vt.us



CITY OF NEWPORT
BUDGET REPORT

DEPARTMENT	2015-2016 ACTUALS	2016-2017 BUDGET	2016-2017 ACTUALS	2017-2018 BUDGET	2018-2019 PROPOSED	
CITY PROPERTY TAX	3,157,047.56	3,112,215.24	3,013,219.22	3,799,875.09	3,858,707.80	
PAYMENT IN LIEU OF TAXES	427,875.00	428,875.00	432,938.00	428,875.00	410,700.00	
GENERAL GOV. INCOME	215,327.68	259,160.00	681,100.85	266,450.00	383,920.00	
GENERAL GOV. EXPENSE	452,677.44	480,995.00	642,433.95	561,694.91	536,891.00	
NET GEN. GOVERNMENT	(237,349.76)	(221,835.00)	38,666.90	(295,244.91)	(152,971.00)	
POLICE DEPT. I. INCOME	397,399.56	278,086.00	380,304.63	29,450.00	37,050.00	
POLICE DEPT. EXPENSE	1,221,185.04	1,194,946.00	1,271,623.16	1,174,387.00	1,169,307.00	
NET POLICE	(823,785.48)	(916,860.00)	(891,318.53)	(1,144,937.00)	(1,132,257.00)	
FIRE DEPT. INCOME	44,254.18	46,500.00	72,189.69	46,500.00	35,900.00	
FIRE DEPT. EXPENSE	148,012.74	194,153.00	138,810.20	205,536.00	203,472.00	
NET FIRE	(103,758.56)	(147,653.00)	(66,620.51)	(159,036.00)	(167,572.00)	
PUBLIC WORKS INCOME	556,516.03	148,861.00	181,198.49	138,500.00	138,500.00	
PUBLIC WORKS EXPENSE	832,675.96	947,793.00	885,713.89	955,776.64	969,276.00	
NET PUBLIC WORKS	(276,159.93)	(798,932.00)	(704,515.40)	(817,276.64)	(830,776.00)	
RECREATION INCOME	348,394.56	315,050.00	367,108.91	340,450.00	334,300.00	
RECREATION EXPENSE	526,903.39	500,947.00	489,658.74	476,705.00	479,801.00	
NET RECREATION	(178,508.83)	(185,897.00)	(122,549.83)	(136,255.00)	(145,501.00)	
CAPITAL INCOME	0.00	0.00	0.00	0.00	0.00	
CAPITAL EXPENSE	848,807.16	282,304.00	311,737.34	498,500.00	514,500.00	
NET CAPITAL	(848,807.16)	(282,304.00)	(311,737.34)	(498,500.00)	(514,500.00)	
ALL OTHER INCOME	0.00	0.00	0.00	0.00	0.00	
UND OFFSET TO REDUCE TAXES	0.00	46,338.00	0.00	0.00	0.00	
ASSIGNED FUND BALANCE	0.00	150,000.00	0.00	130,000.00	0.00	
ALL OTHER EXPENSE	1,371,182.43	1,208,762.00	1,187,869.88	1,307,500.54	1,325,830.80	
NET OTHER	(1,371,182.43)	(1,012,424.00)	(1,187,869.88)	(1,177,500.54)	(1,325,830.80)	
TOTAL INCOME		1,476,532.00	2,114,840.57	1,250,225.00	1,340,370.00	
OFFSET		196,338.00		130,000.00	0.00	
TOTAL EXPENSE		4,809,900.00		5,180,100.09	5,199,077.80	0.37%
TOTAL TO BE RAISED BY TAXES		3,137,030.00		3,799,875.09	3,858,707.80	1.55%
TAXES TO BE RAISED		3,137,030.00		3,799,875.09	3,858,707.80	\$58,832.71
GRAND LIST Estimate		257,800,000		315,000,000	315,000,000	
Proposed Tax Rate		1.2168		1.2063	1.2250	0.0187
GRAND LIST ACTUAL		263,817,780.00		319,839,280		
2017 - 18 Tax Rate		1.1797		1.1881		
Change in Tax Rate		0.0371		0.0183		

**The city portion of taxes to be raised equals: 3,858,707.80
Resulting in an estimated tax rate of: 1.2250
Assuming a Grand List of: 315,000,000.00

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

GENERAL REVENUE						
INCOME:						
GENERAL GOVERN.	GL ACCT CODE	FY16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
PROPERTY TAXES CITY	0-00-20.00	3,112,215.24	3,013,219.22	3,799,875.09	3,858,707.80	1.55%
PROPERTY TAXES APPROP.	0-00-20.01	0.00	0.00	0.00	0.00	#DIV/0!
STATE MUNI TAX ADJ	0-00-20.19	0.00	159,118.20	0.00	100,000.00	#DIV/0!
FISH & WILDLIFE	0-00-20.04	500.00	404.34	500.00	400.00	-20.00%
TIF TAXES	0-00-20.02	0.00	0.00	400.00	0.00	-100.00%
RAILROAD TAXES	0-00-20.05	0.00	0.00	0.00	0.00	#DIV/0!
INTEREST ON CURRENT TAX	0-00-20.06	20,000.00	26,908.40	20,000.00	22,000.00	10.00%
CORRECTIONS CONTRACT	0-00-20.08	77,000.00	79,080.59	77,000.00	79,000.00	2.60%
PAY IN LIEU OF TAXES	0-00-20.10	380,000.00	387,093.00	380,000.00	380,000.00	0.00%
TAX REFUNDS (PRIOR YEARS)	0-00-20.11	0.00	902.49	0.00		#DIV/0!
INTEREST ON DEL TAX	0-00-20.15	5,000.00	11,624.68	5,000.00	5,000.00	0.00%
PENALTY DELINQUENT	0-00-20.16	30,000.00	39,595.77	30,000.00	30,000.00	0.00%
PILOT CORRECTIONS	0-00-20.12	18,175.00	15,145.00	18,175.00	0.00	-100.00%
PILOT NEKHS	0-00-20.13	700.00	700.00	700.00	700.00	0.00%
PILOT HOSPITAL #1	0-00-20.18	0.00	0.00	0.00		#DIV/0!
PILOT HOSPITAL #2	0-00-20.21	30,000.00	30,000.00	30,000.00	30,000.00	0.00%
PILOT NEKCA	0-00-20.20	0.00	0.00	0.00	0.00	#DIV/0!
TAX COLLECTOR FEES	0-00-20.14	2,600.00	0.00	2,600.00	0.00	-100.00%
TAX SALE REDEMPTION	0-00-20.22	0.00	4,913.13	0.00	0.00	
TOTAL TAX & PENALTY		3,676,190.24	3,768,704.82	4,364,250.09	4,505,807.80	3.24%
LICENSES & FEES						
CITY LICENSE	0-00-21.00	300.00	0.00	0.00	0.00	#DIV/0!
BEVERAGE LICENSES	0-00-21.01	2,260.00	2,195.00	2,600.00	2,600.00	0.00%
DOG LICENSES	0-00-21.20	1,700.00	1,726.00	2,000.00	2,000.00	0.00%
BUILDING PERMITS	0-00-21.30	19,600.00	6,524.34	15,000.00	7,000.00	-53.33%
CITY CLERK MISC	0-00-21.40	4,200.00	3,634.25	4,200.00	3,600.00	-14.29%
CITY CLERK FEES	0-00-21.50	50,000.00	41,683.00	35,000.00	42,000.00	20.00%
TOTAL LICENSES & FEES		78,060.00	55,762.59	58,800.00	57,200.00	-2.72%
REIMBURSEMENT						
SCHOOL TRANSFER	0-00-22.61	7,500.00	7,500.00	7,500.00	7,500.00	0.00%
CURR. USE REIMBURSEMENT	0-00-22.70	9,000.00	0.00	9,000.00	0.00	-100.00%
CURRENT USE/HOLD HARMLESS	0-00-22.75	0.00	15,770.00	0.00	13,500.00	#DIV/0!
SCHOOL TAX REIMBURSEMENT	0-00-22.80	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL REIMBURSEMENT		16,500.00	23,270.00	16,500.00	21,000.00	27.27%
MISC INCOME						
VCDP CONSULTANT GRANT	0-00-23.44	0.00	15,522.75	0.00	0.00	
VCHCB CONSULTANT GRANT	0-00-23.45	0.00	10,348.51	0.00	0.00	
CENTENNIAL CONTRIBUTION	0-00-23.45	0.00	82,000.00	0.00	0.00	
MNCPL BLDG RENOVATIONS REIMBURSEMENT	0-00-23.47	0.00	0.00	0.00	0.00	#DIV/0!
REAPPRAISAL REIMBURSEMENT	0-00-23.48	0.00	0.00	70,000.00	0.00	-100.00%
PROMISSORY NOTE PAYMENT	0-00-23.49	0.00	0.00	0.00	0.00	#DIV/0!
EVT GRANT (LED LIGHTS)	0-00-23.64	0.00	0.00	0.00	0.00	#DIV/0!
HAZARDOUS WASTE GRANT	0-00-23.81	2,000.00	1,326.60	2,000.00	2,000.00	0.00%
MPG 2013 GP Resoraction	0-00-23.54	0.00	0.00	0.00	0.00	#DIV/0!
MPG-2012-00086	0-00-23.58	0.00	0.00	0.00	0.00	#DIV/0!
REIM RECYCLED METAL	0-00-23.66	0.00	0.00	0.00	0.00	#DIV/0!
EQUALIZED STUDY REIMB	0-00-23.67	0.00	2,078.00	0.00	0.00	#DIV/0!
LISTER EDUCATION	0-00-23.70	400.00	375.00	400.00	400.00	0.00%
VTEL Lease	0-00-23.76	0.00	0.00	0.00	0.00	#DIV/0!
RECYCLING SERVICES BILLED	0-00-23.83	0.00	0.00	0.00	0.00	#DIV/0!
ACT60 REAPPR-EEGL ASST	0-00-23.86	0.00	99,821.00	0.00	0.00	#DIV/0!
PUBLIC WORKS EQT	0-00-23.89	0.00	17,411.33	0.00	0.00	#DIV/0!
MUNICIPAL BLDG INCOME	0-00-23.90	250.00	504.50	500.00	500.00	0.00%
CITY PROPERTY INCOME	0-00-23.91	100.00	0.00	100.00	0.00	-100.00%
DESIG Dtn MPG2011-00047		0.00	0.00	0.00	0.00	#DIV/0!
CELLULAR ONE LEASE	0-00-23.78	23,100.00	34,068.86	34,000.00	34,000.00	0.00%
NCRC REIMBURSEMENT	0-00-23.94	0.00	0.00	0.00	30,000.00	#DIV/0!
INSURANCE REFUNDS/CLAIMS	0-00-23.98	0.00	5,322.65	0.00	0.00	#DIV/0!
BART METHADONE CLINIC	0-00-23.73	0.00	0.00	0.00	0.00	#DIV/0!
ACT60 REAPPR-EEGL ASST	0-00-23.86	0.00	0.00	15,000.00	0.00	-100.00%
MISC INCOME	00-23.84 &99	200.00	863.26	300.00	300.00	0.00%
Longbridge MMA # 4473	0-00-29.48	0.00	0.00	0.00	0.00	#DIV/0!
Longbridge INT ICS	0-00-29.49	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL MISC INCOME		26,050.00	269,642.46	52,300.00	67,200.00	28.49%

GENERAL REVENUE						
INCOME:						
GENERAL GOVERN.	GL ACCT CODE	FY16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
OTHER INTEREST INCOME						
DELINQUENT TAX ATTY FEES	0-00-29.05	0.00	7,370.69	0.00	0.00	#DIV/0!
INTEREST REAPPRAISAL FD	0-00-29.38	250.00	169.83	150.00	0.00	-100.00%
INTEREST ON MBA CKING	0-00-29.32	3,000.00	2,219.69	3,000.00	2,000.00	-33.33%
OTHER INTEREST INCOME	0-26+.29+.46	100.00	42.95	100.00	45.00	-55.00%
INTEREST COVENTRY SINKING	0-00-29.37	100.00	66.39	100.00	75.00	-25.00%
LONGBRIDGE MMA #4473	0-29.48 & 49	0.00	8.65	0.00	0.00	#DIV/0!
TOTAL INTEREST INC		3,450.00	9,878.20	3,350.00	2,120.00	-36.72%
TOTAL GENERAL GOV		3,800,250.24	4,127,258.07	4,495,200.09	4,653,327.80	3.52%
		FY16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
POLICE						
EQUIP INCENTIVE GR 20.609	0-00-24.29	4,000.00	3,092.98	0.00	0.00	#DIV/0!
SPECIAL INVEST UNIT	0-00-24.31	60,000.00	60,000.00	0.00	0.00	#DIV/0!
VT TRAFFIC COURT FINES	0-00-24.32	12,000.00	10,768.73	14,000.00	12,000.00	-14.29%
USDA RD DISPATCH GRANT	0-00-24.35	0.00	43,000.00	0.00	0.00	#DIV/0!
LEPC #10	0-00-24.36	0.00	3,000.00	0.00	0.00	#DIV/0!
GRANT BALLISTIC VEST	0-00-24.37	0.00	0	0.00	0.00	#DIV/0!
EFF GRANT 99.99	0-00-24.39	2,000.00	1,888.19	0.00	0.00	#DIV/0!
HOMELAND SECURITY GRANT	0-00-24.40	0.00	0.00	0.00	0.00	#DIV/0!
CONTRACTED SERVICES	0-00-24.52	43,244.00	7,047.42	0.00	0.00	#DIV/0!
OPERATION STONEGARDEN	0-00-24.56	20,000.00	10,144.06	0.00	0.00	#DIV/0!
NCUHS RESOURCE OFFICER	0-00-24.57	65,142.00	0.00	0.00	0.00	#DIV/0!
STONEGARDEN EQUIP 97.067	0-00-24.59	46,400.00	26,757.55	0.00	0.00	#DIV/0!
PARKING TICKET FINES	0-00-24.70	500.00	490.00	750.00	450.00	-100.00%
EQUITABLE SHARE ACCT	0-00-24.71	0.00	0.00	0.00	0.00	-100.00%
DISTRICT COURT RESTITUTION	0-00-24.80	0.00	107.00	0.00	0.00	#DIV/0!
GHSP DRE	0-00-24.81	1,000.00	0.00	0.00	0.00	#DIV/0!
GHSP DUI ANYTIME 20.600	0-00-24.83	10,000.00	1,045.27	0.00	0.00	#DIV/0!
GHSP ANYTIME 20.600	0-00-24.85	8,000.00	3,083.69	0.00	0.00	#DIV/0!
DISPATCH FED GRANT 97.067	0-00-24.86	0.00	94,592.25	0.00	0.00	#DIV/0!
VLCT TRAINING GRANT	0-00-24.88	0.00	0.00	0.00	0.00	#DIV/0!
POLICE REPORTS	0-00-24.90	2,000.00	1,395.00	1,500.00	1,400.00	-6.67%
POLICE MISC INCOME	0-00-24.91	3,600.00	4,969.00	3,000.00	3,000.00	0.00%
INSURANCE CLAIMS	0-00-24.92	0.00	0.00	0.00	0.00	-100.00%
VT DRUG TASK FORCE GRANT	0-00-24.94	0.00	73,903.49	0.00	0.00	#DIV/0!
2017 CRUISER LOAN PROCEEDS	0-00-24.96	0.00	29,810.00	0.00	0.00	#DIV/0!
DISPATCH INCOME	0-00-24.97	0.00	5,000.00	10,000.00	20,000.00	#REF!
OTHER REIMBURSEMENT	0-00-24.98	0.00	0.00	0.00	0.00	#DIV/0!
DOG IMPOUND FEES	0-00-24.99	200.00	210.00	200.00	200.00	#REF!
JAG RECOVERY ACT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
MORPHOTRAK GRANT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
HIGHWAY SAFETY ANYTIME	N/A	0.00	0.00	0.00	0.00	#DIV/0!
EQUIP LAW ENFORCE GRANT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
COM DRUG INT PROG CDIP	N/A	0.00	0.00	0.00	0.00	#DIV/0!
COMMUNITY JUSTICE PROG	N/A	0.00	0.00	0.00	0.00	#DIV/0!
DUI HWY GRANT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
DUI GHSP	N/A	0.00	0.00	0.00	0.00	#DIV/0!
TASK FORCE 16.580	N/A	0.00	0.00	0.00	0.00	#DIV/0!
HS MOBILE DATA	N/A	0.00	0.00	0.00	0.00	#DIV/0!
EVIDENCE FORFEITURE GRANT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
CHRP PROGRAM	NA	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL POLICE INCOME		278,086.00	380,304.63	29,450.00	37,050.00	25.81%
FIRE DEPARTMENT						
Fire fighter's Grant		0.00	0.00	0.00	0.00	#DIV/0!
2017 VEHICLE LOAN PROCEEDS	0-00-25.76	0.00	35,660.00	0.00	0.00	#DIV/0!
NEW HEAVY RESCUE	0-00-25.78	0.00	0.00	0.00	0.00	#DIV/0!
VLCT EQUIP GRANT	0-00-25.85	0.00	0.00	0.00	0.00	#DIV/0!
LABOR & MATERIALS	0-00-25.90	5,000.00	300.00	5,000.00	300.00	-94.00%
MISC. INCOME	0-00-25.91	1,500.00	150.00	1,500.00	100.00	-93.33%
COVENTRY CAPITAL SHARE	0-00-25.79	40,000.00	36,079.69	40,000.00	35,500.00	-11.25%
TOTAL FIRE DEPT INC.		46,500.00	72,189.69	46,500.00	35,900.00	-22.80%
STREET DEPARTMENT						

GENERAL REVENUE						
INCOME:						
GENERAL GOVERN.	GL ACCT CODE	FY16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
STATE AID TO HIGHWAY	0-26.20 & 19	138,500.00	138,281.98	138,500.00	138,500.00	0.00%
STREET DEPT. LAB & MAT	0-00-26.21	6,000.00	39,903.81	0.00	0.00	#DIV/0!
PUBLIC WORKS OTHER	0-26.24 & 22	2,000.00	652.00	0.00	0.00	#DIV/0!
LONG BRIDGE REVENUE	0-00-26.80	0.00	0.00	0.00	0.00	#DIV/0!
LONG BRIDGE REIMB	0-0-26.81	0.00	0.00	0.00	0.00	#DIV/0!
GEN RD CONST BOND 2011	0-00-26.94	0.00	0	0.00	0.00	#DIV/0!
AOT BIKE PATH	0-00-26.95	2,361.00	2,360.70	0.00	0.00	#DIV/0!
MATERIALS SOLD	N/A	0.00	0.00	0.00	0.00	#DIV/0!
AOT PAVING GRANT	0-00-26.41	0.00	0.00	0.00	0.00	#DIV/0!
WESTERN AVE BRIDGE 092-9812	0-00-26.42	0.00	0.00	0.00	0.00	#DIV/0!
ST. CONSTRUCTION REIMB	0-00-26.50	0.00	0.00	0.00	0.00	#DIV/0!
ROAD CONST. BOND	N/A	0.00	0.00	0.00	0.00	#DIV/0!
FEMA REIMBURSEMENT	0-00-26.40	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL STREET DEPT		148,861.00	181,198.49	138,500.00	138,500.00	0.00%
PROUTY BEACH						
PROUTY BEACH ADMISS	0-00-27.40	5,200.00	3,088.75	3,000.00	3,000.00	0.00%
PROUTY BEACH CAMP	0-00-27.41	110,000.00	116,244.63	115,000.00	115,000.00	0.00%
PROUTY BEACH TENNIS	0-00-27.42	0.00	0.00	0.00	0.00	#DIV/0!
PROUTY BEACH MISC.	0-00-27.43	0.00	2,539.40	2,000.00	2,000.00	0.00%
TENT RENTAL	0-00-27.45	0.00	0.00	0.00	0.00	#DIV/0!
EQUIPMENT RENTAL	0-00-27.49	0.00	0.00	0.00	0.00	#DIV/0!
REC VOLLYBALL LEAGUE	00-00-27.46	0.00	0.00	0.00	0.00	#DIV/0!
PROUTY ELECTRIC	0-00-27.47	5,000.00	4,181.96	4,000.00	4,000.00	0.00%
CAMPGROUND STORE	0-00-27.48	0.00	397.50	0.00	0.00	#DIV/0!
SWIM PROJECT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL PROUTY BEACH		120,200.00	126,452.24	124,000.00	124,000.00	0.00%
						PERCENT CHANGE
RECREATION MISC.						
SENIOR CENTER SALARY RE	0-00-27.10	3,000.00	2,790.72	3,000.00	3,000.00	0.00%
SENIOR CENTER OTHER REIMB	0-00-27.12	0.00	0.00	0.00	0.00	#DIV/0!
OTHER	0-00-27.14	0.00	184.00	0.00	0.00	#DIV/0!
GYM RENTAL	0-27.24 & 25	3,000.00	3,185.00	6,800.00	6,900.00	1.47%
PROGRAMS & EVENTS	0-00-27.31	0.00	0.00	0.00	0.00	#DIV/0!
CHRISTMAS PARTY	0-00-27.39	15,000.00	0.00	0.00	0.00	#DIV/0!
NEKCA SVCS GRANT	0-00-27.37	0.00	0.00	0.00	0.00	#DIV/0!
RECREATION MISC.	0-00-27.51	2,000.00	16,351.22	2,000.00	0.00	-100.00%
TRACK & FIELD	0-00-27.53	1,000.00	0.00	0.00	0.00	#DIV/0!
AQUATIC NUIS AQ12-55	0-00-27.35	0.00	0.00	0.00	0.00	#DIV/0!
ANNUAL EVENTS	0-00-27.56	0.00	37,347.30	26,500.00	45,000.00	69.81%
ADULT PROGRAMS	0-00-27.57	0.00	8,794.43	7,500.00	8,000.00	6.67%
SUMMER PROGRAMS	0-00-27.58	10,000.00	24,363.80	20,000.00	24,000.00	20.00%
?? DONATIONS	0-00-27.55	0.00	10,000.00	0.00	0.00	#DIV/0!
SCHOOL BREAK CAMPS	0-00-27.59	7,000.00	10,784.75	12,000.00	0.00	-100.00%
TOTAL REC MISC.		41,000.00	113,801.22	77,800.00	86,900.00	11.70%
GARDNER PARK						
Gardner Park Grant		0.00	0.00	0.00	0.00	#DIV/0!
GARDNER PARK LIGHTS	0-00-27.60	0.00	0.00	250.00	0.00	-100.00%
FIELD RENTAL	0-00-27.64	3,000.00	13,645.25	6,000.00	10,000.00	66.67%
GARDNER PARK MISC	0-27.61 & 65	0.00	0.00	0.00	0.00	#DIV/0!
GP RESTORATION	0-00-27.62	0.00	18.00	0.00	0.00	#DIV/0!
GARDNER PARK RENTAL	0-00-27.67	2,000.00	1,003.50	600.00	500.00	-16.67%
SKATING RINK INCOME	0-00-27.68	0.00	471.10	0.00	0.00	#DIV/0!
GARDNER PARK EQUIP RENTAL	0-00-27.63	0.00	0.00	400.00	0.00	-100.00%
TOTAL GARDNER PARK INC		5,000.00	15,137.85	7,250.00	10,500.00	44.83%
WATERFRONT						
GATEWAY UTILITY REIM	0-00-27.81	0.00	4,175.89	0.00	8,700.00	#DIV/0!
NORTHERN STAR RENT	0-00-27.85	1,500.00	2,455.75	3,500.00	0.00	-100.00%
DINGHY DOCK	0-00-27.88	300.00	550.00	400.00	1,500.00	275.00%
GATEWAY CENTER	0-00-27.90	25,000.00	13,111.40	15,000.00	13,200.00	-12.00%
GATEWAY UTILITIES		0.00	0.00	7,500.00	0.00	-100.00%
Upstairs kitchen rent --SNACK BAR RENT	0-00-27.93	300.00	450.00	500.00	0.00	-100.00%
GASOLINE SALES	0-00-27.96	85,000.00	47,134.07	68,000.00	48,000.00	-29.41%
MISC SALES	0-00-27.97	2,500.00	3,779.95	2,000.00	3,000.00	50.00%

GENERAL REVENUE						
INCOME:						
GENERAL GOVERN.	GL ACCT CODE	FY16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
OVER-NIGHT TIE UPS	0-00-27.98	4,000.00	2,843.18	3,500.00	2,500.00	-28.57%
BOAT SLIP RENTALS	0-00-27.99	30,000.00	36,930.50	31,000.00	36,000.00	16.13%
BOAT WASH STICKERS	0-00-80.20	250.00	286.86	0.00	0.00	#DIV/0!
DOCK REPLACEMENT	0-00-27.92	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL WATERFRONT		148,850.00	111,717.60	131,400.00	112,900.00	-14.08%
TOTAL RECREATION		315,050.00	367,108.91	340,450.00	334,300.00	-1.81%
TRANSFERS & SURPLUSES						
FUND OFFSET		46,337.70		0.00		#DIV/0!
APPROP SURPLUS		224,000.00	0.00	0.00		#DIV/0!
ASSIGNED FUND BALANCE	0-00-30.10	150,000.00	0.00	130,000.00		-100.00%
TOTAL TRANSFERS & SUR.		270,337.70	0.00	130,000.00	0.00	-100.00%
OTHER INCOME						#DIV/0!
GRAND TOTAL		4,859,084.94	5,128,059.79	5,180,100.09	5,199,077.80	0.37%

ADMINISTRATION							
EXPENSES	ACCT CODE	FY15-16 ACTUALS	FY-16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
CITY COUNCIL							
SALARIES	0-30-30.10	7,940.00	8,250.00	7,860.00	8,250.00	8,250.00	0.0%
OFFICE SUPPLIES	0-30-30.20	291.86	700.00	91.99	700.00	700.00	0.0%
COMMUNICATIONS	0-30-30.34	418.09	1,200.00	0.00	1,200.00	1,200.00	0.0%
TRAVEL & MISC.	0-30-30.40	1,449.33	1,000.00	1,274.62	1,000.00	1,000.00	0.0%
COUNCIL SPECIAL PROJECTS	0-30-30.50	1,530.00	3,000.00	2,024.94	3,000.00	3,000.00	0.0%
TOTAL CITY COUNCIL		11,629.28	14,150.00	11,251.55	14,150.00	14,150.00	0.0%
CITY MANAGER OFFICE							
SWIP MGMT PLAN	0-30-31.09	288.47	0.00	0.00	1,000.00	3,500.00	250.0%
SALARIES	0-30-31.10	38,882.35	39,605.00	39,334.79	46,749.00	44,288.00	-5.3%
VACATION	0-30-31.11	4,514.52	3,844.00	5,122.98	4,649.96	3,133.00	-32.6%
HOLIDAY	0-30-31.12	2,543.76	3,121.00	2,943.81	2,620.07	2,246.00	-14.3%
SICK	0-30-31.13	861.45	0.00	2,883.66	0.00	0.00	#DIV/0!
LONGEVITY PAY	0-30-31.14	100.00	0.00	100.00	100.00	0.00	-100.0%
OFFICE SUPPLIES	0-30-31.20	1,907.66	1,000.00	1,058.22	2,000.00	2,000.00	0.0%
ADVERTISING	0-30-31.30	0.00	0.00	898.67	200.00	500.00	150.0%
COMMUNICATIONS	0-30-31.34	2,419.88	2,500.00	3,205.73	3,000.00	6,000.00	100.0%
TRAINING, CONF. & DUES	0-30-31.40	240.00	500.00	330.00	500.00	500.00	0.0%
REPAIRS & MAINTENANCE	0-30-31.68	1,595.68	1,200.00	1,079.07	1,500.00	1,500.00	0.0%
TRAVEL	0-30-31.80	2,090.00	2,800.00	2,970.00	2,800.00	2,900.00	3.6%
OTHER EXPENSES	0-30-31.79	0.00	0.00	0.00	0.00	0.00	#DIV/0!
NEW EQUIPMENT	0-30-31.82	159.00	450.00	627.76	1,200.00	300.00	-75.0%
TOTAL CITY MANAGER		55,602.77	55,020.00	60,554.69	66,319.03	66,867.00	0.8%
DELINQUENT TAX COLLECTOR							
SALARIES	0-30-39.10	2,273.41	3,400.00	2,961.73	3,500.00	3,600.00	2.9%
OFFICE SUPPLIES	0-30-39.20	0.00	50.00	0.00	50.00	50.00	0.0%
COMMUNICATIONS	0-30-39.34	262.46	500.00	1,014.32	750.00	1,000.00	33.3%
OTHER EXPENSES	0-30-39.79	0.00	400.00	133.68	400.00	200.00	-50.0%
TOTAL DEL. TAX COLLECTOR		2,535.87	4,350.00	4,109.73	4,700.00	4,850.00	3.2%
ELECTION EXPENSE							
SALARIES	0-30-32.10	1,278.79	2,500.00	2,154.80	1,500.00	3,000.00	100.0%
BALLOTS	0-30-32.20	1,260.00	3,000.00	484.84	1,500.00	2,700.00	80.0%
ADVERTISING	0-30-32.30	339.39	1,000.00	23.00	500.00	1,000.00	100.0%
COMMUNICATIONS	0-30-32.34	134.34	300.00	245.73	300.00	100.00	-66.7%
REPAIR AND MAINTENANCE	0-30-32.68	2,283.54	2,200.00	2,337.59	1,500.00	2,500.00	66.7%
SCHOOL DIST ELEC OTHER	0-30-32.82	342.12	0.00	0.00	0.00	0.00	#DIV/0!
OTHER EXPENSE	0-30-32.79	-59.91	2,500.00	1,010.82	1,500.00	1,200.00	-20.0%
TOTAL ELECTION EXPENSE		5,578.27	11,500.00	6,256.78	6,800.00	10,500.00	54.4%
CITY TREASURER							
SALARIES	0-30-33.10	76,955.80	76,258.00	79,546.98	81,267.00	82,930.00	2.0%
GRANTS MANAGEMENT	0-30-33.16	783.83	1,000.00	456.10	2,000.00	0.00	-100.0%
OVERTIME PAY	0-30-33.11	805.78	1,000.00	1,556.28	1,000.00	1,000.00	0.0%
VACATION	0-30-33.12	3,957.19	3,010.00	3,528.04	3,100.00	3,868.00	24.8%
HOLIDAY	0-30-33.13	2,014.89	2,052.00	1,970.00	2,113.00	2,402.00	13.7%
SICK PAY	0-30-33.14	1,407.58	0.00	2,096.52	0.00	0.00	#DIV/0!
LONGEVITY PAY	0-30-33.15	300.00	200.00	300.00	300.00	300.00	0.0%
TRAVEL PAY	0-30-33.17	901.00	0.00	50.20	0.00	0.00	#DIV/0!
OFFICE SUPPLIES	0-30-33.20	2,254.12	2,300.00	2,551.00	2,300.00	2,300.00	0.0%
COMMUNICATIONS	0-30-33.34	2,402.65	2,400.00	2,836.34	2,800.00	2,600.00	-7.1%
REPAIR & MAINTENANCE	0-30-33.68	1,408.21	1,600.00	1,721.19	1,600.00	1,600.00	0.0%
OTHER EXPENSES	0-30-33.79	162.50	300.00	165.29	300.00	200.00	-33.3%
EQUIPMENT	0-30-33.80	2,212.00	1,000.00	348.25	1,000.00	1,000.00	0.0%
TRAINING, CONF. & DUES	0-30-33.81	0.00	100.00	60.00	100.00	75.00	-25.0%
TOTALS CITY TREASURER		95,565.55	91,220.00	97,186.19	97,880.00	98,275.00	0.4%
AUDIT & CITY REPORT							
PROFESSIONAL EXPENSE	0-30-37.91	34,081.25	30,000.00	31,210.00	32,000.00	32,000.00	0.0%
PRINTING	0-30-37.92	4,367.98	3,500.00	3,264.58	3,500.00	3,250.00	-7.1%
OTHER EXPENSE	0-30-37.93	0.00	500.00	0.00	500.00	500.00	0.0%
ANNUAL REPORT	0-30-37.94	0.00	0.00	770.00	0.00	700.00	#DIV/0!
TOTAL AUDIT & CITY REPORT		38,449.23	34,000.00	35,244.58	36,000.00	36,450.00	1.3%
TAX LISTING							
SALARIES	0-30-34.10	20.60	0.00	42.44	0.00	0.00	#DIV/0!
OFFICE SUPPLIES	0-30-34.20	263.97	300.00	164.54	500.00	300.00	-40.0%
COMMUNICATIONS	0-30-34.34	389.43	800.00	1,098.65	750.00	1,200.00	60.0%
PROFESSIONAL EXPENSE	0-30-34.60	23,587.80	20,000.00	28,534.38	36,000.00	25,000.00	-30.6%
REPAIR & MAINTENANCE	0-30-34.68	821.80	400.00	631.13	800.00	650.00	-18.8%
OTHER EXPENSES	0-30-34.79	0.00	100.00	0.00	100.00	0.00	-100.0%
EQUIPMENT	0-30-34.83	0.00	0.00	0.00	0.00	0.00	#DIV/0!
TAX MAP MAINTENANCE	0-30-34.90	7,350.00	4,000.00	2,625.00	5,000.00	3,500.00	-30.0%
TRAINING	0-30-34.80	0.00	300.00	375.00	300.00	300.00	0.0%

ADMINISTRATION							
		FY15-16	FY-16-17	FY16-17	FY17-18	FY18-19	PERCENT
EXPENSES	ACCT CODE	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
REAPPRAISAL EXPENSES	0-30-34.86	252.00	0.00	0.00	0.00	0.00	#DIV/0!
RAISAL SOFTWARE MAINT.	0-30-34.88	3,600.00	6,000.00	10,580.00	6,000.00	7,000.00	16.7%
TOTAL TAX LISTING		36,285.60	31,900.00	44,051.14	49,450.00	37,950.00	-23.3%
CITY CLERK							
SALARIES	0-30-35.10	72,380.99	75,538.00	73,042.76	81,267.00	82,920.00	2.0%
OVERTIME	0-30-35.11	731.02	1,000.00	1,471.88	1,000.00	1,000.00	0.0%
VACATION	0-30-35.12	2,920.17	3,010.00	3,394.79	3,100.00	3,868.00	24.8%
HOLIDAY	0-30-35.13	1,902.12	2,052.00	2,134.00	2,113.00	2,402.00	13.7%
SICK PAY	0-30-35.14	905.54	0.00	1,685.77	0.00	0.00	#DIV/0!
LONGEVITY	0-30-35.15	300.00	200.00	300.00	300.00	300.00	0.0%
OFFICE SUPPLIES	0-30-35.20	2,280.18	2,300.00	2,375.05	2,300.00	2,300.00	0.0%
RECORDING SUPPLIES	0-30-35.30	1,073.99	2,500.00	1,264.01	2,500.00	2,000.00	-20.0%
COMMUNICATIONS	0-30-35.34	2,564.59	2,400.00	2,649.49	2,800.00	2,600.00	-7.1%
TRAVEL	0-30-35.45	141.00	0.00	54.57	0.00	0.00	#DIV/0!
REPAIR & MAINTENANCE	0-30-35.68	1,408.20	1,600.00	1,721.19	1,600.00	1,600.00	0.0%
OTHER EXPENSES	0-30-35.79	162.50	200.00	340.76	200.00	200.00	0.0%
NEW EQUIPMENT	0-30-35.82	2,212.00	1,000.00	887.85	1,000.00	1,000.00	0.0%
RECORD PRESERVATION	0-30-35.83	1,875.00	2,000.00	0.00	1,800.00	1,700.00	-5.6%
RECORD RESTORING	0-30-35.84	1,875.00	2,000.00	0.00	1,800.00	1,700.00	-5.6%
TRAINING, CONF. & DUES	0-30-35.86	0.00	0.00	72.50	0.00	0.00	#DIV/0!
TOTAL CITY CLERK		92,732.30	95,800.00	91,394.62	101,780.00	103,590.00	1.8%
CORPORATE COUNSEL							
PROFESSIONAL EXPENSE	0-30-38.90	15,516.83	10,000.00	39,835.22	15,500.00	15,500.00	0.0%
BOND COUNSEL	0-30-38.91	0.00	500.00	321.35	500.00	500.00	0.0%
TIF CONSULTATION		0.00	0.00	0.00	0.00	0.00	#DIV/0!
VHCB CONSULTANT	0-30-38.92	0.00	0.00	10,348.51	0.00	0.00	#DIV/0!
VCDP CONSULTANT	0-30-38.93	0.00	0.00	15,522.75	0.00	0.00	#DIV/0!
TOTAL CORP. COUNSEL		15,516.83	10,500.00	66,027.83	16,000.00	16,000.00	0.0%
PLANNING & ZONING							
SALARIES	0-30-36.10	28,041.60	30,000.00	30,523.62	30,900.00	31,072.00	0.6%
VACATION	0-30-36.13	0.00	0.00	0.00	0.00	0.00	#DIV/0!
SICK PAY	0-30-36.14	0.00	0.00	0.00	0.00	0.00	#DIV/0!
LONGEVITY	0-30-36.15	0.00	0.00	0.00	0.00	0.00	#DIV/0!
HOLIDAY	0-30-36.16	0.00	0.00	0.00	285.00	1,711.00	500.4%
OFFICE SUPPLIES	0-30-36.20	491.96	600.00	579.30	500.00	600.00	20.0%
ADVERTISING	0-30-36.30	217.24	500.00	1,134.60	500.00	500.00	0.0%
COMMUNICATIONS	0-30-36.34	706.79	1,000.00	1,560.41	1,200.00	1,200.00	0.0%
PROFESSIONAL EXPENSES	0-30-36.60	0.00	0.00	0.00	0.00	0.00	#DIV/0!
REPAIR & MAINTENANCE	0-30-36.68	821.80	600.00	631.13	600.00	500.00	-16.7%
TRANSPORTATION	0-30-36.74	0.00	0.00	0.00	0.00	0.00	#DIV/0!
BOARD SALARIES	0-30-36.83	1,944.00	2,500.00	1,854.00	2,500.00	2,500.00	0.0%
TRAINING	0-30-36.80	0.00	0.00	0.00	200.00	200.00	0.0%
OTHER EXPENSES	0-30-36.84	0.00	0.00	0.00	0.00	0.00	#DIV/0!
SOFTWARE MAINTENANCE	0-30-36.88	0.00	5,000.00	3,275.00	5,000.00	7,700.00	54.0%
NEW EQUIPMENT (Mapping)	0-30-36.82	0.00	0.00	0.00	0.00	0.00	#DIV/0!
MUNICIPAL PLANNING GRANT	0-30-36.89	0.00	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL PLANNING & ZONING		32,223.39	40,200.00	39,558.06	41,685.00	45,983.00	10.3%
MUNICIPAL BUILDING							
SALARIES	0-30-40.10	37,886.53	38,091.00	37,495.87	39,233.73	40,396.00	3.0%
VACATION	0-30-40.11	2,424.73	2,452.00	2,738.24	2,500.00	2,600.00	4.0%
HOLIDAY	0-30-40.12	1,841.15	1,962.00	1,961.28	1,897.15	2,080.00	9.6%
SICK PAY	0-30-40.13	537.56	0.00	566.95	0.00	0.00	#DIV/0!
FUEL OIL	0-30-40.15	12,642.06	16,500.00	10,498.59	16,500.00	16,500.00	0.0%
PROPANE	0-30-40.24	66.34	50.00	1,089.97	50.00	500.00	900.0%
OPERATING SUPPLIES	0-30-40.16	4,418.68	2,700.00	2,935.33	2,700.00	3,000.00	11.1%
REPAIR & MAINT SUPPLIES	0-30-40.17	920.52	1,600.00	494.61	1,600.00	1,600.00	0.0%
SMALL TOOLS & EQUIP	0-30-40.18	204.53	300.00	127.33	300.00	300.00	0.0%
MISC. EXPENSE	0-30-40.19	1,208.00	800.00	803.05	1,000.00	1,000.00	0.0%
REPAIR & MAINT	0-30-40.20	8,567.92	7,500.00	15,563.80	8,000.00	10,000.00	25.0%
UTILITIES	0-30-40.21	18,876.00	18,100.00	19,160.70	19,000.00	19,000.00	0.0%
IMPROVEMENTS	0-30-40.22	262,322.88	2,000.00	3,733.38	5,000.00	5,000.00	0.0%
WORK ATTIRE	0-30-40.25	398.36	300.00	338.82	300.00	300.00	0.0%
GYM DEPOSIT REFUNDS	0-30-40.26	312.76	0.00	50.00	0.00	0.00	#DIV/0!
TOTAL MUNICIPAL BUILDING		352,628.02	92,355.00	97,557.92	98,080.88	102,276.00	4.3%
REAPPRAISAL							
SALARIES	0-30-41.01	0.00	0.00	0.00	0.00	0.00	#DIV/0!
CONTRACT LABOR	0-30-41.02	56,678.42	0.00	89,240.69	28,800.00	0.00	-100.0%
OTHER DIRECT COSTS	0-30-41.03&04	36.98	0.00	0.17	50.00	0.00	-100.0%
TOTAL REAPPRAISAL		56,715.40	0.00	89,240.86	28,850.00	0.00	-100.0%
TOTAL ADMINISTRATION		795,462.51	480,995.00	642,433.95	561,694.91	536,891.00	-4.4%

FIRE DEPARTMENT						
REVENUE		FY-16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
FIRE DEPARTMENT						
Fire Fighters Grant		0.00	0.00	0.00	0.00	#DIV/0!
2017 VEHICLE LOAN PROCEEDS	0-00-25.76	0.00	35,660.00	0.00	0.00	#DIV/0!
NEW HEAVY RESCUE	0-00-25.78	0.00	0.00	0.00	0.00	#DIV/0!
VLCT EQUIP GRANT	0-00-25.85	0.00	0.00	0.00	0.00	#DIV/0!
LABOR & MATERIALS	0-00-25.90	5,000.00	300.00	5,000.00	300.00	-94.00%
MISC. INCOME	0-00-25.91	1,500.00	150.00	1,500.00	100.00	-93.33%
COVENTRY CAPITAL SHARE	0-00-25.79	40,000.00	36,079.69	40,000.00	35,500.00	-11.25%
TOTAL FIRE DEPT INC.		46,500.00	72,189.69	46,500.00	35,900.00	-22.80%

[illegible]

POLICE DEPARTMENT						
		FY-16-17	FY16-17	FY17-18	FY18-19	PERCENT
REVENUE		BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
GHSP EQUIP INCENTIVE GRANT	0-00-24.29	4,000.00	3,092.98	0.00	0.00	#DIV/0!
SIU SALARIES	0-00-24.31	60,000.00	60,000.00	0.00	0.00	#DIV/0!
VT TRAFFIC COURT FINES	0-00-24.32	10,000.00	10,768.73	14,000.00	12,000.00	-14.29%
USDA RD DISPATCH GRANT	0-00-24.35	0	43,000.00	0.00	0.00	#DIV/0!
LEPC #10	0-00-24.36	0	0.00	0.00	0.00	#DIV/0!
BPROOF VEST DOJ GRANT	0-00-24.37	0.00	3,000.00	0.00	0.00	#DIV/0!
EFF GRANT 99.99	0-00-24.39	2,000.00	1,888.19	0.00	0.00	#DIV/0!
CONTRACTED SERVICES	0-00-24.52	43,244.00	7,047.42	0.00	0.00	#DIV/0!
OPER STONEGARDEN 97.067	0-00-24.56	20,000.00	10,144.06	0.00	0.00	#DIV/0!
NCUHS RESOURCE OFFICER	0-00-24.57	65,142.00	0.00	0.00	0.00	#DIV/0!
STONEGARDEN EQUIP 97.067	0-00-24.59	46,400.00	26,757.55	0.00	0.00	#DIV/0!
PARKING FINES	0-00-24.70	500.00	490.00	750.00	450.00	-40.00%
EQUITABLE SHARE ACCT.	0-00-24.71		0.00	0.00	0.00	#DIV/0!
DISTRICT COURT RESTITUTION	0-00-24.80	0.00	107.00	0.00	0.00	#DIV/0!
GHSP DRE REIMBURSEMENT	0-00-24.81	1,000.00	0.00	0.00	0.00	#DIV/0!
GHSP DUI ANYTIME 20.608	0-00-24.83	10,000.00	1,045.27	0.00	0.00	#DIV/0!
GHSP ANYTIME 20.600	0-00-24.85	8,000.00	3,083.69	0.00	0.00	#DIV/0!
DISPATCH GRANT	0-00-24.86	0.00	94,592.25	0.00	0.00	#DIV/0!
VLCT TRAINNG GRANT	0-00-24.88	0.00	0.00	0.00	0.00	#DIV/0!
POLICE REPORTS	0-00-24.90	2,000.00	1,395.00	1,500.00	1,400.00	-6.67%
POLICE INVOICE INCOME	0-00-24.91	3,600.00	4,969.00	3,000.00	3,000.00	0.00%
INSURANCE CLAIMS	0-00-24.92	0.00	0.00	0.00	0.00	#DIV/0!
VDTF	0-00-24.94	0.00	73,903.49	0.00	0.00	#DIV/0!
2017 CRUISER LOAN PROCEEDS	0-00-24.96	0.00	29,810.00	0.00	0.00	#DIV/0!
DISPATCH INCOME	0-00-24.97	0.00	5,000.00	10,000.00	20,000.00	100.00%
OTHER REIMBURSEMENT	0-00-24.98	0.00	0.00	0.00	0.00	#DIV/0!
DOG IMPOUND FEES	0-00-24.99	200.00	210.00	200.00	200.00	0.00%
TOTAL POLICE INCOME		276,086.00	380,304.63	29,450.00	37,050.00	25.81%
PROPOSED EXPENDITURES	CCT CODE	PROPOSED	ACTUALS	BUDGET	PROPOSED	CHANGE
ADMINISTRATION						
SALARIES	0-40-40.10	57,000.00	57,153.06	58,710.00	60,987.57	3.88%
VACATION	0-40-40.12	5,000.00	4,835.45	5,150.00	6,837.44	32.77%
HOLIDAY	0-40-40.13	3,000.00	2,250.00	3,090.00	3,282.00	6.21%
SICK PAY	0-40-40.14	0.00	895.08	0.00	0.00	#DIV/0!
LONGEVITY PAY	0-40-40.15	0.00	0.00	0.00	0.00	#DIV/0!
UNIFORM ALLOWANCE	0-40-40.18	500.00	500.00	500.00	500.00	0.00%
OFFICE SUPPLIES	0-40-40.20	100.00	254.36	150.00	150.00	0.00%
OPERATING SUPPLIES	0-40-40.21	100.00	0.00	150.00	150.00	0.00%
ADVERTISING	0-40-40.30	600.00	573.76	1,000.00	600.00	-40.00%
ON-CALL PAY	0-40-40.31	1,040.00	646.00	1,040.00	1,040.00	0.00%
COMMUNICATIONS	0-40-40.34	1,120.00	264.52	1,500.00	1,500.00	0.00%
TRAVEL & MISC. EXPENSE	0-40-40.40	400.00	1,847.67	1,000.00	1,000.00	0.00%
POLICE LIABILITY INS	0-40-40.78	49,277.00	50,247.85	53,800.00	55,414.00	3.00%
OTHER EXPENSES	0-40-40.79	750.00	1,027.03	1,000.00	1,000.00	0.00%
TRAINING	0-40-40.89	1,000.00	303.13	1,000.00	1,000.00	0.00%
TOTAL POLICE ADMIN.		119,887.00	120,797.91	128,090.00	133,461.00	4.19%
POLICE PATROL						
SICK PAY	0-40-41.11	0.00	23,167.46	0.00	0.00	#DIV/0!
VACATION	0-40-41.13	33,649.00	28,668.19	41,912.00	36,674.00	-12.50%
HOLIDAY	0-40-41.14	28,705.00	12,988.18	55,287.00	61,698.00	11.60%
SALARIES	0-40-41.16	574,060.00	423,253.69	662,530.00	557,891.00	-15.79%
OVERTIME	0-40-41.17	51,000.00	89,930.89	40,000.00	50,000.00	25.00%
PART-TIME	0-40-41.18	42,000.00	67,234.02	10,000.00	25,000.00	150.00%
ON-CALL PAY	0-40-41.19	2,500.00	2,040.00	2,500.00	2,500.00	0.00%
OPERATING SUPPLIES	0-40-41.21	7,500.00	6,442.85	7,500.00	8,300.00	10.67%
OFFICE SUPPLIES	0-40-41.22	2,750.00	1,043.79	2,750.00	2,750.00	0.00%
GASOLINE	0-40-41.24	22,000.00	13,187.73	22,000.00	20,000.00	-9.09%
GHSP EQUIP INCENTIVE GRANT	0-40-41.26	4,000.00	5,072.98	0.00	0.00	#DIV/0!
SIU SALARIES	0-40-41.30	51,189.00	47,373.48	0.00	0.00	#DIV/0!
COMMUNICATIONS	0-40-41.35	30,500.00	28,563.88	13,850.00	15,000.00	8.30%
NCUHS RESOURCE OFFICER	0-40-41.40	37,313.00	0.00	0.00	0.00	#DIV/0!
UNIFORM PURCHASES	0-40-41.50	3,000.00	2,679.66	3,000.00	3,000.00	0.00%
VEHICLE MAINTENANCE SUPPL	0-40-41.68	3,000.00	1,111.67	5,000.00	7,400.00	48.00%
VEHICLE REPAIR & MAINTENANCE	0-40-41.69	10,000.00	17,462.51	11,500.00	16,500.00	43.48%
OUTSIDE SERVICES	0-40-41.70	5,000.00	505.87	5,000.00	6,000.00	20.00%
EQUITABLE SHARE	0-40-41.71	0.00	0.00	0.00	0.00	#DIV/0!
GHSP DRE REIMBURSEMENT	0-40-41.74	1,000.00	0.00	0.00	0.00	#DIV/0!
LEPC #10	0-40-41.75	0.00	3,000.00	0.00	0.00	#DIV/0!
UNIFORM ALLOWANCE	0-40-41.78	5,850.00	5,150.00	6,382.00	6,300.00	-1.28%
TRAINING	0-40-41.80	15,000.00	8,004.06	13,000.00	13,000.00	0.00%
BPROOF VEST DOJ GRANT	0-40-41.82	1,400.00	0.00	0.00	0.00	#DIV/0!
HWY SAFETY ANYTIME 20.60	0-40-41.84	8,000.00	2,429.15	0.00	0.00	#DIV/0!
USDA RD DISPATCH GRANT	0-40-41.86	0.00	72,440.06	0.00	0.00	#DIV/0!

POLICE DEPARTMENT						
REVENUE		FY-16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
DISPATCH GRANT	0-40-41.86	0.00	95,390.25	0.00	0.00	#DIV/0!
GHSP DUI ANYTIME 20.608	0-40-41.87	10,000.00	1,138.28	0.00	0.00	#DIV/0!
EQUIPMENT	0-40-41.90	8,000.00	3,686.59	10,000.00	13,500.00	35.00%
OPER STONEGARDEN 97.067	0-40-41.91	20,000.00	11,460.02	0.00	0.00	#DIV/0!
EFF GRANT 99.99	0-40-41.92	2,000.00	1,617.18	0.00	0.00	#DIV/0!
STONEGARDEN EQUIP 97.067	0-40-41.93	46,400.00	29,893.41	0.00	0.00	#DIV/0!
VDTF	0-40-14.94	0.00	55,068.67	0.00	0.00	#DIV/0!
K-9 EXPENSES	0-40-41.95	1,200.00	137.12	1,200.00	1,200.00	0.00%
BULLET PROOF VESTS	0-40-41.96	0.00	864.00	2,000.00	2,000.00	0.00%
TOTAL POLICE PATROL		1,027,016.00	1,061,005.64	915,411.00	848,713.00	-7.29%
POLICE DISPATCH	0-40-42					
SICK PAY	0-40-42.11 [1]	0.00	3,520.04	0.00	0.00	#DIV/0!
VACATION	0-40-42.13	0.00	3,132.12	4,975.00	5,964.00	19.88%
HOLIDAY	0-40-42.14	0.00	860.04	7,578.00	12,555.00	65.68%
SALARIES	0-40-42.16	0.00	48,630.27	63,701.00	113,646.00	78.41%
OVERTIME	0-40-42.17	0.00	3,376.64	4,000.00	4,000.00	0.00%
PART-TIME	0-40-42.18	0.00	9,474.50	10,000.00	10,000.00	0.00%
OPERATING SUPPLIES	0-40-42.21	0.00	179.95	1,000.00	1,000.00	0.00%
OFFICE SUPPLIES	0-40-42.22	0.00	248.20	1,000.00	1,000.00	0.00%
COMMUNICATIONS	0-40-42.35	0.00	7,882.41	23,768.00	23,768.00	0.00%
UNIFORM PURCHASES	0-40-42.50	0.00	857.89	1,500.00	1,500.00	0.00%
OUTSIDE SERVICES	0-40-42.70	0.00	95.00	2,500.00	3,000.00	20.00%
UNIFORM ALLOWANCE	0-40-42.78	0.00	900.00	1,064.00	900.00	-15.41%
TRAINING	0-40-42.80	0.00	105.50	2,000.00	2,000.00	0.00%
EQUIPMENT	0-40-42.90	0.00	0.00	2,500.00	2,500.00	0.00%
TOTAL POLICE DISPATCH		0.00	79,262.56	125,586.00	181,833.00	44.79%
ANIMAL CONTROL						
SALARIES	0-40-43.10	3,200.00	2,510.00	3,200.00	3,200.00	0.00%
OPERATING SUPPLIES	0-40-43.21	100.00	0.00	100.00	100.00	0.00%
PROFESSIONAL EXPENSE	0-40-43.60	1,500.00	504.00	2,000.00	2,000.00	0.00%
TOTAL ANIMAL CONTROL		4,800.00	3,014.00	5,300.00	5,300.00	0.00%
CONTRACTED SERVICES						
SALARIES	0-40-50.10	1,000.00	3,308.33	0.00	0.00	#DIV/0!
SOCIAL SECURITY	0-40-50.11	0.00	247.34	0.00	0.00	#DIV/0!
MUNICIPAL RETIREMENT	0-40-50.12	0.00	447.77	0.00	0.00	#DIV/0!
UNEMPLOYMENT COMPENSATION	0-40-50.13	0.00	223.04	0.00	0.00	#DIV/0!
WORKER'S COMPENSATION	0-40-50.14	0.00	463.58	0.00	0.00	#DIV/0!
HEALTH INSURANCE	0-40-50.15	0.00	0.00	0.00	0.00	#DIV/0!
SALARIES NCUHS	0-40-50.20	5,000.00	0.00	0.00	0.00	#DIV/0!
SOCIAL SECURITY	0-40-50.21	0.00	0.00	0.00	0.00	#DIV/0!
RETIREMENT	0-40-50.22	0.00	0.00	0.00	0.00	#DIV/0!
UNEMPLOYMENT COMPENSATION	0-40-50.23	0.00	0.00	0.00	0.00	#DIV/0!
WORKERS COMPENSATION	0-40-50.24	0.00	0.00	0.00	0.00	#DIV/0!
SALARIES N C HOSPITAL	0-40-50.30	37,243.00	2,642.36	0.00	0.00	#DIV/0!
SOCIAL SECURITY	0-40-50.31	0.00	210.63	0.00	0.00	#DIV/0!
RETIREMENT	0-40-50.32	0.00	0.00	0.00	0.00	#DIV/0!
UNEMPLOYMENT COMPENSATION	0-40-50.33	0.00	0.00	0.00	0.00	#DIV/0!
WORKERS COMPENSATION	0-40-50.34	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL CONTRACTED SERVICES		43,243.00	7,543.05	0.00	0.00	#DIV/0!
SUBTOTAL POLICE DEPARTMENT		1,194,946.00	1,271,623.16	1,174,387.00	1,169,307.00	-0.43%
TOTAL POLICE DEPARTMENT		1,194,946.00	1,271,623.16	1,174,387.00	1,169,307.00	-0.43%
FY14-15 Actuals vs. Proposed		1,194,946.00	1,271,623.16	1,174,387.00	1,169,307.00	-0.43%
NET PROPOSED		-918,860.00	-891,318.53	-1,144,937.00	-1,132,257.00	-1.11%

PUBLIC WORKS						
		FY16-17	FY16-17	FY17-18	FY18-19	PERCENT
REVENUE		BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
STREET DEPARTMENT						
STATE AID TO HIGHWAY	00-26.20 & 19	138,500.00	138,281.98	138,500.00	138,500.00	0.00%
STREET DEPT. LAB & MAT	0-00-26.21	6,000.00	39,903.81	0.00	0.00	#DIV/0!
PUBLIC WORKS OTHER	00-26.24 & 22	2,000.00	652.00	0.00	0.00	#DIV/0!
AOT PAVING GRANT	0-00-26.41	0.00	0.00	0.00	0.00	#DIV/0!
WESTERN AVE BRIDGE	0-00-26.42	0.00	0.00	0.00	0.00	#DIV/0!
LONG BRIDGE REVENUE	0-00-26.80	0.00	0.00	0.00	0.00	#DIV/0!
ST. CONSTRUCTION REIMB	0-00-26.50	0.00	0.00	0.00	0.00	#DIV/0!
AOT BIKE PATH	0-00-26.95	2,361.00	2,360.70	0.00	0.00	#DIV/0!
MATERIALS SOLD	N/A	0.00	0.00	0.00	0.00	#DIV/0!
ROAD CONST. BOND	N/A	0.00	0.00	0.00	0.00	#DIV/0!
FEMA REIMBURSEMENT	0-00-26.40	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL STREET DEPT		148,861.00	181,198.49	138,500.00	138,500.00	0.00%
PUBLIC WORKS						
		FY16-17	FY16-17	FY17-18	FY18-19	PERCENT
EXPENSES	GL ACCT CODE	PROPOSED	ACTUALS	BUDGET	PROPOSED	CHANGE
ADMINISTRATION						
SALARIES	0-50-50.10	24,568.00	22,631.71	25,306.68	26,144.00	3.31%
VACATION	0-50-50.12	26,202.00	31,535.95	27,698.10	29,207.00	5.45%
HOLIDAY	0-50-50.13	18,043.00	17,978.86	18,391.54	18,400.00	0.05%
SICK PAY	0-50-50.14	0.00	13,753.87	0.00	0.00	#DIV/0!
LONGEVITY PAY	0-50-50.15	1,995.00	1,945.00	1,995.00	1,995.00	0.00%
OFFICE SUPPLIES	0-50-50.20	700.00	330.47	700.00	600.00	-14.29%
EMPLOYEE WORK CLOTHES	0-50-50.21	3,600.00	2,653.60	3,600.00	3,600.00	0.00%
COMMUNICATIONS	0-50-50.34	2,300.00	3,378.53	2,500.00	3,400.00	36.00%
PROFESSIONAL EXPENSES	0-50-50.60	300.00	374.98	300.00	300.00	0.00%
REPAIR & MAINTENANCE	0-50-50.68	1,200.00	2,203.76	1,500.00	2,000.00	33.33%
OTHER EXPENSES	0-50-50.79	150.00	154.00	150.00	150.00	0.00%
SOFTWARE EXPENSE	0-50-50.88	1,000.00	0.00	1,000.00	1,000.00	0.00%
NEW EQUIPMENT	0-50-50.82	500.00	0.00	500.00	500.00	0.00%
TOTAL PUBLIC WORKS ADMIN		80,558.00	96,940.73	83,641.32	87,296.00	4.37%
STREET MAINT						
REGULAR PAY	0-50-51.10	103,438.00	39,647.28	103,438.00	125,000.00	20.85%
OVERTIME PAY	0-50-51.11	8,000.00	23,054.24	8,000.00	8,000.00	0.00%
OTHER PAY	0-50-51.15	1,425.00	837.53	1,425.00	1,425.00	0.00%
CAPITAL IMPROVEMENTS	0-50-51.16	0.00	0.00	0.00	0.00	#DIV/0!
REPAIR /MAINTENANCE	0-50-51.17	0.00	47,535.78	0.00	0.00	#DIV/0!
SWEEPING/WASHING	0-50-51.18	0.00	10,574.42	0.00	0.00	#DIV/0!
HOT MIX/PAVING	0-50-51.19	0.00	21,445.97	0.00	0.00	#DIV/0!
GRADING ROADS	0-50-51.20	0.00	7,039.97	0.00	0.00	#DIV/0!
DUST CONTROL	0-50-51.21	0.00	191.48	0.00	0.00	#DIV/0!
TREE/BRUSH REMOVAL	0-50-51.22	2,000.00	1,897.20	2,000.00	2,000.00	0.00%
BRIDGE MAINT.- LONG BRIDGE	0-50-51.26	0.00	442.89	0.00	0.00	#DIV/0!
MATERIALS	0-50-51.31	40,000.00	33,204.77	38,000.00	36,000.00	-5.26%
RUCK & EQUIP MAINT SUPPLIES	0-50-51.32	5,500.00	7,402.70	5,500.00	5,500.00	0.00%
TRUCK & EQUIPMENT PARTS	0-50-51.33	15,000.00	9,655.69	15,000.00	15,000.00	0.00%
SMALL TOOLS & EQUIP	0-50-51.34	2,100.00	2,426.83	2,100.00	2,000.00	-4.76%
FUEL	0-50-51.38	22,000.00	8,993.97	21,000.00	17,000.00	-19.05%
Special St. Proj Labor	50-51.43 & 42	0.00	0.00	0.00	0.00	#DIV/0!
TREE REMOVAL CONTRACTOR	0-50-51.65	2,500.00	0.00	2,500.00	2,500.00	0.00%
TRUCK & EQUIP RENTAL	0-50-51.66	1,000.00	688.14	1,000.00	1,000.00	0.00%
TRUCK & EQUIP REPAIRS	0-50-51.68	8,000.00	5,465.96	8,000.00	7,000.00	-12.50%
EQUIPMENT	0-50-51.80	2,000.00	2,787.94	2,000.00	2,000.00	0.00%
OUTSIDE CONTRACTING	0-50-51.81	200.00	420.00	200.00	200.00	0.00%
TOTAL STREET MAINT		213,163.00	223,712.76	210,163.00	224,625.00	6.88%
WINTER MAINTENANCE						
REGULAR PAY	0-50-52.10	87,000.00	80,616.02	88,082.32	91,115.00	3.44%
OVERTIME PAY	0-50-52.11	14,000.00	10,339.27	14,000.00	11,500.00	-17.86%
ON-CALL PAY	0-50-52.14	3,000.00	3,745.35	3,000.00	3,800.00	26.67%
OTHER PAY	0-50-52.15	0.00	0.00	0.00		#DIV/0!
REGULAR PAY SNOW PLOWING	0-50-52.16	29,000.00	23,844.44	29,000.00	29,000.00	0.00%
REGULAR PAY SALT & SAND PAY	0-50-52.17	22,000.00	7,349.89	22,000.00	22,000.00	0.00%
MATERIALS	0-50-52.21	115,000.00	137,603.45	118,000.00	122,000.00	3.39%
TRUCK & EQUIP PARTS	0-50-52.22	18,000.00	19,099.24	18,000.00	20,000.00	11.11%
SMALL TOOLS & EQUIPMENT	0-50-52.23	400.00	220.28	400.00	400.00	0.00%
FUEL	0-50-52.28	23,000.00	19,401.49	21,000.00	20,000.00	-4.76%

PUBLIC WORKS		FY16-17	FY16-17	FY17-18	FY18-19	PERCENT
REVENUE		BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
TRAFFIC LIGHT MAINTENANCE	0-50-57.61	3,000.00	23.80	4,500.00	3,000.00	-33.33%
UTILITY TRAFFIC LIGHTS	0-50-57.86	6,500.00	6,372.00	7,500.00	7,000.00	-6.67%
UTILITY STREET LIGHTS	0-50-57.76	90,000.00	85,222.93	95,000.00	85,000.00	-10.53%
EQUIPMENT	0-50-57.82	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL TRAFFIC MAINTENANCE		145,000.00	124,829.50	152,800.00	135,100.00	-11.58%
PRIVATE WORK EXPENDITURES						
PRIVATE WORK LABOR	0-50-59.10	0.00	121.14	0.00	0.00	#DIV/0!
PRIVATE WORK MATERIALS	0-50-59.25	0.00	0.00	0.00	0.00	#DIV/0!
OTAL PRIVATE WORK EXPENSE		0.00	121.14	0.00	0.00	#DIV/0!
TOTAL PUBLIC WORKS		947,793.00	885,713.89	955,776.64	969,276.00	1.41%
FY14-15 Actuals vs Proposed		947,793.00	885,713.89	955,776.64	969,276.00	1.41%
NET PROPOSED		-798,932.00	-704,515.40	-817,276.64	-830,776.00	1.65%

RECREATION						
		FY-16-17 BUDGET	FY16-17 ACTUALS	FY17-18 BUDGET	FY18-19 PROPOSED	PERCENT CHANGE
REVENUE						
PROUTY BEACH						
PROUTY BEACH ADMISS	0-00-27.40	5,200.00	3,088.75	3,000.00	3,000.00	0.00%
PROUTY BEACH CAMP	0-00-27.41	110,000.00	116,244.63	115,000.00	115,000.00	0.00%
PROUTY BEACH TENNIS	0-00-27.42	0.00	0.00	0.00	0.00	#DIV/0!
PROUTY BEACH MISC.	0-00-27.43	0.00	2,539.40	2,000.00	2,000.00	0.00%
TENT RENTAL	0-00-27.45	0.00	0.00	0.00	0.00	#DIV/0!
EQUIPMENT RENTAL	0-00-27.49	0.00	0.00	0.00	0.00	#DIV/0!
REC VOLLYBALL LEAGUE	0-00-27.46	0.00	0.00	0.00	0.00	#DIV/0!
PROUTY ELECTRIC	0-00-27.47	5,000.00	4,181.96	4,000.00	4,000.00	0.00%
CAMPGROUND STORE	0-00-27.48	0.00	397.50	0.00	0.00	#DIV/0!
SWIM PROJECT	N/A	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL PROUTY BEACH		120,200.00	126,452.24	124,000.00	124,000.00	0.00%
RECREATION MISC.						
Senior activities - get a plan from Ester	0-00-27.10	3,000.00	2,790.72	3,000.00	3,000.00	0.00%
SENIOR CENTER OTHER REIMB	0-00-27.12	0.00	0.00	0.00	0.00	#DIV/0!
OTHER	0-00-27.14	0.00	184.00	0.00	0.00	#DIV/0!
GYM RENTAL	0-00-27.24	3,000.00	3,135.00	3,400.00	3,500.00	2.94%
PLAY WORLD	0-00-27.25	3,400.00	50.00	3,400.00	3,400.00	0.00%
PROGRAMS & EVENTS	0-00-27.31	0.00	0.00	0.00	0.00	#DIV/0!
CHRISTMAS PARTY	0-00-27.39	15,000.00	0.00	0.00	0.00	#DIV/0!
NEKCA SVCS GRANT	0-00-27.37	0.00	0.00	0.00	0.00	#DIV/0!
RECREATION MISC.	0-00-27.51	2,000.00	16,351.22	2,000.00	0.00	-100.00%
TRACK & FIELD	0-00-27.53	1,000.00	0.00	0.00	0.00	#DIV/0!
AQUATIC NUIS AQ12-55	0-00-27.35	0.00	0.00	0.00	0.00	#DIV/0!
ANNUAL EVENTS	0-00-27.56	0.00	37,347.30	26,500.00	45,000.00	69.81%
ADULT PROGRAMS	0-00-27.57	0.00	8,794.43	7,500.00	8,000.00	6.67%
SUMMER PROGRAMS	0-00-27.58	10,000.00	24,363.80	20,000.00	24,000.00	20.00%
DONATIONS	0-00-27.55	0.00	10,000.00	0.00	0.00	#DIV/0!
SCHOOL BREAK CAMPS	0-00-27.59	7,000.00	10,784.75	12,000.00	0.00	-100.00%
TOTAL REC MISC.		44,400.00	113,801.22	77,800.00	86,900.00	11.70%
GARDNER PARK						
Gardner Park Restoration Grant		0.00	0.00	0.00	0.00	#DIV/0!
GARDNER PARK LIGHTS	0-00-27.60	0.00	0.00	250.00	0.00	-100.00%
GARDNER PARK RESTORATION	0-00-27.62	0.00	18.00	0.00	0.00	#DIV/0!
FIELD RENTAL	0-00-27.64	3,000.00	13,645.25	6,000.00	10,000.00	66.67%
GARDNER PARK MISC	27.61 & 65	0.00	1,003.50	0.00	0.00	#DIV/0!
GARDNER PARK RENTAL	0-00-27.67	2,000.00	471.10	600.00	500.00	-16.67%
SKATING RINK INCOME	0-00-27.68	0.00	0.00	0.00	0.00	#DIV/0!
GARDNER PARK EQUIP RENTAL	0-00-27.63	0.00	0.00	400.00	0.00	-100.00%
TOTAL GARDNER PARK INC		5,000.00	15,137.85	7,250.00	10,500.00	44.83%
WATERFRONT						
GATEWAY UTILITY REIMBURSE	0-00-27.81	0.00	4,175.89	0.00	8,700.00	#DIV/0!
NORTHERN STAR RENT	0-00-27.85	1,500.00	2,455.75	3,500.00	0.00	-100.00%
DINGHY DOCK	0-00-27.88	300.00	550.00	400.00	1,500.00	275.00%
GATEWAY CENTER	0-00-27.90	25,000.00	13,111.40	15,000.00	13,200.00	-12.00%
GATEWAY UTILITIES		0.00	450.00	7,500.00	0.00	-100.00%
SNACK BAR RENT	0-00-27.91	300.00	0.00	0.00	0.00	#DIV/0!
GASOLINE SALES	0-00-27.96	85,000.00	47,134.07	68,000.00	48,000.00	-29.41%
MISC SALES	0-00-27.97	2,500.00	3,779.95	2,000.00	3,000.00	50.00%
OVER-NIGHT TIE UPS	0-00-27.98	4,000.00	2,843.18	3,500.00	2,500.00	-28.57%
BOAT SLIP RENTALS	0-00-27.99	30,000.00	36,930.50	31,000.00	36,000.00	16.13%
BOAT WASH STICKERS	0-00-80.20	250.00	0.00	0.00	0.00	#DIV/0!
DOCK REPLACEMENT	0-00-27.92	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL WATERFRONT		148,850.00	111,430.74	130,900.00	112,900.00	-13.75%
TOTAL RECREATION		318,450.00	366,822.05	339,950.00	334,300.00	-1.66%

RECREATION						
		FY-16-17	FY16-17	FY17-18	FY18-19	PERCENT
		BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
SICK PAY	0-70-70.14	0.00	3,718.11	5,500.00	0.00	-100.00%
LONGEVITY PAY	0-70-70.15	100.00	100.00	100.00	300.00	200.00%
OFFICE SUPPLIES	0-70-70.20	1,000.00	1,019.00	1,000.00	1,000.00	0.00%
EMPLOYEE WORK ATTIRE	0-70-70.21	1,000.00	763.55	1,500.00	800.00	-46.67%
COMMUNICATIONS	0-70-70.34	2,000.00	2,607.83	2,000.00	3,000.00	50.00%
TRAVEL & MISC.	0-70-70.40	1,800.00	249.54	2,000.00	500.00	-75.00%
PROFESSIONAL	0-70-70.60	2,000.00	1,144.00	1,500.00	1,500.00	0.00%
REPAIR & MAINTENANCE	0-70-70.68	1,000.00	1,079.09	1,000.00	1,000.00	0.00%
NEW EQUIPMENT	0-70-70.82	1,000.00	1,172.41	500.00	1,200.00	140.00%
ASCAP	0-70-70.85	675.00	677.00	500.00	500.00	0.00%
OTHER EXPENSES	0-70-70.83	500.00	359.30	675.00	400.00	-40.74%
AQUATIC NUISQANCE AQ11-55	0-70-70.88	0.00	0.00	0.00	0.00	#DIV/0!
PROPERTY & CASUALTY INS	0-70-70.89	10,322.00	10,745.90	11,500.00	12,000.00	4.35%
TOTAL REC ADMIN.		87,397.00	77,746.90	82,275.00	80,321.00	-2.37%
SENIOR CITIZENS CENTER						
SALARIES	0-70-71.10	6,000.00	5,169.60	6,000.00	5,500.00	-8.33%
EVENTS		0.00	789.00	0.00	1,000.00	#DIV/0!
TOTAL SENIOR CITIZENS CTR.		6,000.00	5,958.60	6,000.00	6,500.00	8.33%
PROUTY BEACH						
SALARIES	0-70-73.10	45,000.00	0.00	50,000.00	56,000.00	12.00%
PB Waterfront	0-70-73.11	0.00	314.40	0.00	0.00	#DIV/0!
Ticket Booth Attendant	0-70-73.13	0.00	13,319.38	0.00	0.00	#DIV/0!
ON-CALL PAY	0-70-73.15	0.00	0.00	0.00	0.00	#DIV/0!
OVERTIME	0-70-73.26	0.00	0.00	0.00	0.00	#DIV/0!
Mowing & Trimming	0-70-73.16	0.00	3,333.72	0.00	0.00	#DIV/0!
Maintenance	0-70-73.17	0.00	30,822.07	0.00	0.00	#DIV/0!
GASOLINE	0-70-73.18	1,500.00	1,602.19	600.00	1,600.00	166.67%
Security	0-70-73.19	0.00	937.90	0.00	1,000.00	#DIV/0!
OPERATING SUPPLIES	0-70-73.21	2,500.00	4,610.72	3,000.00	4,500.00	50.00%
REPAIR & MAINTENANCE SUPPLIES	0-70-73.22	2,000.00	3,032.24	2,000.00	3,000.00	50.00%
SMALL TOOLS & EQUIP.	0-70-73.23	250.00	82.83	300.00	300.00	0.00%
EQUIPMENT MAINTENANCE	0-70-73.25	350.00	264.30	500.00	500.00	0.00%
COMMUNICATIONS	0-70-73.34	2,600.00	2,934.12	3,000.00	6,300.00	110.00%
REPAIR & MAINTENANCE	0-70-73.68	2,500.00	8,602.77	2,000.00	3,000.00	50.00%
UTILITIES	0-70-73.76	15,000.00	14,138.71	15,000.00	15,000.00	0.00%
REFUNDS	0-70-73.78	0.00	692.50	0.00	700.00	#DIV/0!
OTHER EXPENSES	0-70-73.79	1,000.00	1,212.48	1,000.00	500.00	-50.00%
CONTRACTED SERVICES	0-70-73.81	1,000.00	345.00	500.00	0.00	-100.00%
NEW EQUIPMENT	0-70-73.82	250.00	368.98	250.00	1,000.00	300.00%
IMPROVEMENTS	0-70-73.83	2,000.00	2,211.75	1,500.00	2,000.00	33.33%
WASTE DISPOSAL	0-70-73.84	1,400.00	2,525.04	1,500.00	2,500.00	66.67%
CAMPGROUND STORE	0-70-73.87	0.00	245.18	0.00	300.00	#DIV/0!
MERCHANDISE	N/A	0.00	0.00	1,000.00	0.00	-100.00%
TOTAL PROUTY BEACH		77,350.00	91,596.28	82,150.00	98,200.00	19.54%
RECREATION PROGRAMS						
SALARIES	0-70-76.10	54,590.00	70,445.48	70,000.00	40,000.00	-34.29%
ON-CALL PAY	0-70-76.15	780.00	0.00	780.00	780.00	0.00%
ADULT PROGRAMS	0-70-76.17	600.00	9,655.92	600.00	12,000.00	1900.00%
PROGRAM REFUNDS	0-70-76.18		848.00	0.00	500.00	#DIV/0!
TRACK & FIELD	0-70-76.20	300.00	0.00	0.00	0.00	#DIV/0!
OPERATING SUPPLIES	0-70-76.21	0.00	660.96	150.00	700.00	366.67%
BASKETBALL EXPENSES	0-70-76.22	300.00	2,903.67	800.00	0.00	-100.00%
SCHOOL VACATION CAMPS	0-70-76.23	4,000.00	94.51	4,000.00	0.00	-100.00%
PROGRAM & MATERIALS	0-70-76.28	0.00	0.00	0.00	0.00	#DIV/0!
VOLLEYBALL EXPENSE	N/A	0.00		0.00	0.00	#DIV/0!
HALLOWEEN EXPENSE	0-70-76.29	0.00		0.00	0.00	#DIV/0!
NEW EQUIPMENT	0-70-76.37	150.00	17.96	100.00	100.00	0.00%
ANNUAL EVENTS	0-70-76.32	25,000.00	47,709.76	42,500.00	47,000.00	10.59%
OTHER PROGRAMS	0-70-76.24	200.00	260.85	200.00	200.00	0.00%
SUMMER PROGRAMS	0-70-76.39	4,000.00	8,300.92	5,000.00	8,000.00	60.00%
WINTER PROGRAM	0-70-76.40	0.00	3,901.08	0.00	0.00	#DIV/0!
PLAYWORLD GF	0-70-76.41	0.00	3,702.62	4,500.00	4,000.00	-11.11%
SAILING PROGRAM	0-70-76.42	0.00	513.00	0.00	0.00	#DIV/0!
TOTAL RECREATION PROGRAMS		89,920.00	149,014.73	128,630.00	113,280.00	-11.93%
GARDNER PARK						
SALARIES	0-70-78.10	45,000.00	649.20	47,000.00	53,000.00	12.77%
Gardner Park Maintenance	0-70-78.11	0.00	40,777.81	0.00	0.00	#DIV/0!
Causeway Maintenance	0-70-78.12	0.00	498.15	0.00	0.00	#DIV/0!
Pomerleau Park Maintenance	0-70-78.13	0.00	272.73	0.00	0.00	#DIV/0!
ON-CALL PAY	0-70-78.15	780.00	1,350.00	1,500.00	1,400.00	-6.67%
OVERTIME	0-70-78.33	0.00	407.48	0.00	0.00	#DIV/0!

RECREATION						
		FY-16-17	FY16-17	FY17-18	FY18-19	PERCENT
		BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
GASOLINE	0-70-78.18	4,000.00	1,968.33	3,000.00	2,000.00	-33.33%
FUEL OIL	0-70-78.19	1,500.00	634.87	1,500.00	700.00	-53.33%
OPERATING SUPPLIES	0-70-78.21	3,000.00	3,154.22	3,000.00	3,000.00	0.00%
REPAIR & MAINT SUPPLIES	0-70-78.22	3,000.00	2,330.77	2,500.00	2,500.00	0.00%
SMALL TOOLS & EQUIPMENT	0-70-78.23	400.00	489.62	400.00	500.00	25.00%
SECURITY	0-70-78.29	0.00	1,306.38	0.00	1,300.00	#DIV/0!
Equipment Maintenance	0-70-78.30	0.00	883.70	0.00	900.00	#DIV/0!
COMMUNICATIONS	0-70-78.34	2,000.00	3,053.53	2,400.00	3,000.00	25.00%
REPAIR & MAINTENANCE	0-70-78.68	4,000.00	3,520.28	4,000.00	3,500.00	-12.50%
UTILITIES	0-70-78.76	2,200.00	1,958.18	2,500.00	2,000.00	-20.00%
OTHER EXPENSES	0-70-78.79	1,750.00	192.42	500.00	200.00	-60.00%
CONTRACTED SERVICES	0-70-78.81	0.00	0.00	0.00	0.00	#DIV/0!
IMPROVEMENTS	0-70-78.82	3,500.00	2,679.40	2,500.00	2,500.00	0.00%
Gardner Park Restoration Grant		37,500.00	2,759.66	0.00	0.00	#DIV/0!
EQUIPMENT	0-70-78.83	0.00	0.00	0.00	0.00	#DIV/0!
WASTE DISPOSAL	0-70-78.85	1,500.00	866.00	1,500.00	1,000.00	-33.33%
COMMUNITY FOREST PROGRAM	N/A	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL GARDNER PARK		110,130.00	69,752.73	72,300.00	77,500.00	7.19%
WATERFRONT						
SALARIES	0-70-79.10	29,000.00	536.07	25,000.00	36,000.00	44.00%
GATEWAY MAINTENANCE	0-70-79.11	0.00	2,891.59	0.00	0.00	#DIV/0!
DOCK MAINTENANCE	0-70-79.12	0.00	19,016.53	0.00	0.00	#DIV/0!
GROUNDS MAINTENANCE	0-70-79.13	0.00	6,649.45	0.00	0.00	#DIV/0!
SECURITY	0-70-79.17	0.00	645.98	0.00	0.00	#DIV/0!
ON CALL	0-70-79.18	0.00	0.00	0.00	0.00	#DIV/0!
OPERATING SUPPLIES	0-70-79.21	2,500.00	1,939.55	1,500.00	2,000.00	33.33%
REPAIR & MAIN. SUPPLIES	0-70-79.22	1,000.00	819.03	1,500.00	1,000.00	-33.33%
COMMUNICATIONS	0-70-79.34	500.00	2,576.14	600.00	2,500.00	316.67%
REPAIR & MAINTENANCE	0-70-79.68	3,000.00	2,085.83	2,500.00	2,000.00	-20.00%
UTILITIES	0-70-79.76	5,000.00	8,411.44	6,500.00	9,000.00	38.46%
RESALE GASOLINE	0-70-79.77	72,000.00	29,983.17	60,000.00	40,000.00	-33.33%
MERCHANDISE FOR RESALE	0-70-79.78	1,000.00	1,483.12	1,000.00	1,200.00	20.00%
OTHER EXPENSES	0-70-79.79	500.00	327.03	500.00	500.00	0.00%
WF GREETER PROGRAM	0-70-79.80	0.00	1,828.75	0.00	0.00	#DIV/0!
IMPROVEMENTS	0-70-79.82	3,000.00	1,402.55	2,000.00	2,000.00	0.00%
GATEWAY CENTER HEAT, ETC.	0-70-79.90	9,000.00	10,570.31	0.00	3,200.00	#DIV/0!
GATEWAY MAINT. ITEMS	0-70-79.89	1,000.00	822.96	1,500.00	1,000.00	-33.33%
WASTE DISPOSAL	0-70-79.91	2,650.00	3,600.00	2,750.00	3,600.00	30.91%
WATERFRONT/CITY DOCK TIPS	0-70-79.92	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL WATERFRONT		130,150.00	95,589.50	105,350.00	104,000.00	-1.28%
BOAT WASHING STATION						
SALARIES	0-81-80.10	0.00	0.00	0.00	0.00	#DIV/0!
PERSONNEL EXPENSES	0-81-80.15	0.00	0.00	0.00	0.00	#DIV/0!
UTILITIES	0-81-80.76	0.00	0.00	0.00	0.00	#DIV/0!
OTHER EXPENSES	0-81-80.79	0.00	0.00	0.00	0.00	#DIV/0!
SUPPLIES	0-81-80.21	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL BOAT WASHING		0.00	0.00	0.00	0.00	#DIV/0!
TOTAL RECREATION		500,947.00	489,658.74	476,705.00	479,801.00	0.65%
FY14-15 Actuals vs. Proposed		500,947.00	489,658.74	476,705.00	479,801.00	0.65%
NET PROPOSED		-182,497.00	-122,836.69	-136,755.00	-145,501.00	6.40%

		FY15-16	FY-16-17	FY16-17	FY17-18	FY18-19	PERCENT
ALL OTHER EXPENSES	ACCT CODE	ACTUALS	BUDGET	ACTUALS	BUDGET	PROPOSED	CHANGE
2018 REC VEHICLE PRINCIPAL		0.00	0.00	0.00	0.00	4,500.00	#DIV/0!
2018 REC VEHICLE INTEREST		0.00	0.00	0.00	0.00	500.00	#DIV/0!
TENNIS COURT SINKING FD	0-90-90.89	0.00	1,440.00	0.00	1,440.00	1,440.00	0.0%
RTE 5 DERBY RD PRINCIPAL	0-90-90.02	94,868.64	0.00	0.00	0.00	0.00	#DIV/0!
RTE 5 DERBY RD INTEREST	0-90-90.03	1,402.09	0.00	0.00	0.00	0.00	#DIV/0!
COVENTRY ST. SINKING FD	0-90-90.84	0.00	0.00	0.00	0.00	0.00	#DIV/0!
FIRE TRUCK FED SEQ	0-90-90.79	144.62	0.00	224.42	0.00	100.00	#DIV/0!
2011 FIRE TRUCK PRINCIPAL	0-90-90.80	40,000.00	40,000.00	35,000.00	40,000.00	35,000.00	-12.5%
2010-2 FIRE TRUCK INTEREST	0-90-90.81	4,789.42	4,668.00	3,853.96	4,668.00	1,735.00	-62.8%
2014 FIRE TRUCK PRINCIPAL	0-90-90.96	33,465.17	33,849.00	33,848.80	34,716.00	34,692.00	-0.1%
2014 FIRE TRUCK INTEREST	0-90-90.97	8,701.03	8,317.00	8,317.40	7,450.00	7,475.00	0.3%
TOTAL DEBT SERVICE		291,448.72	182,888.00	175,209.36	163,089.00	175,739.00	7.8%
ASSIGNED EXPENSES							
ASSIGNED FACILITY MAINT	0-90-91.00	96,133.91	0.00	0.00	0.00	0.00	#DIV/0!
PUBLIC WORKS VEHICLES	0-90-91.01	60,000.00	0.00	0.00	0.00	0.00	#DIV/0!
STREET RECONSTRUCTION		0.00	0.00	0.00	0.00	0.00	#DIV/0!
STREET RESURFACING	0-90-91.02	50,000.00	0.00	0.00	0.00	0.00	#DIV/0!
MATERIALS		0.00	0.00	0.00	0.00	0.00	#DIV/0!
ASSIGNED EXPENSES		206,133.91	0.00	0.00	0.00	0.00	#DIV/0!
UNANTICIPATED EXPENSE	0-90-92.00			682.43			
TOTAL ALL OTHER		1,371,182.43	1,208,762.00	1,187,869.88	1,307,500.54	1,325,830.80	1.4%
CAPITAL EXPENDITURES							
STREET RESURFACING	0-92-98.01	192,278.92	100,000.00	51,353.81	200,000.00	200,000.00	0.0%
TELEPHONE SYSTEM	0-92-98.02	0.00	10,000.00	9,055.84	0.00	0.00	#DIV/0!
PUBLIC WORKS VEH. & EQT.	0-92-98.03	78,918.85	40,000.00	49,785.39	100,000.00	100,000.00	0.0%
POLICE VEHICLES, EQT	0-92-98.05	48,880.35	9,500.00	34,273.08	0.00	0.00	#DIV/0!
Fire Chief Vehicle		0.00	0.00	0.00	0.00	0.00	#DIV/0!
TAX/PARCEL MAPS	0-92-98.06	0.00	5,000.00	0.00	5,000.00	0.00	-100.0%
STREET RECONSTRUC	0-92-98.09	188,460.42	30,000.00	9,891.54	50,000.00	38,000.00	-24.0%
MAIN ST MAINTENANCE	0-92-98.10	6,205.51	20,000.00	87,378.38	20,000.00	28,000.00	40.0%
PROUTY BEACH IMPROV	0-92-98.11	0.00	5,000.00	7,812.42	6,000.00	5,000.00	-16.7%
BRIDGE REPAIR	0-92-98.12	267,732.85	0.00	0.00	7,500.00	0.00	-100.0%
New Fire Truck 2010		0.00	0.00	0.00	0.00	0.00	#DIV/0!
SIDEWALK CONST-MAT.	0-92-98.14	0.00	0.00	0.00	0.00	0.00	#DIV/0!
PARKS SECURITY SYSTEM	0-92-98.29	0.00	0.00	0.00	0.00	0.00	#DIV/0!
WATERFRONT IMPROVEMENTS	0-92-98.21	2,626.82	5,000.00	1,637.20	5,000.00	5,000.00	0.0%
GATEWAY BOILER	0-92-98.34	0.00	0.00	0.00	0.00	0.00	#DIV/0!
RIDING MOWER	0-92-98.35	0.00	7,804.00	12,240.00	0.00	0.00	#DIV/0!
COVENTRY ST ENG/DESIGN	0-92-98.24	0.00	0.00	0.00	0.00	0.00	#DIV/0!
MB REPLACEMENT WINDOWS	0-92-98.36	0.00	0.00	0.00	0.00	3,000.00	#DIV/0!
Municipal Building Remodel	0-92-98.44	0.00	0.00	0.00	0.00	10,000.00	#DIV/0!
LEASE/PURCHASE FIRE PU	0-92-98.39	0.00	0.00	35,660.00	0.00	0.00	#DIV/0!
REC MAINTENANCE VEHICLES	0-92-98.40	0.00	0.00	0.00	16,000.00	0.00	-100.0%
REC TRUCK REPLACEMENT	0-92-98.46	0.00	0.00	0.00	0.00	0.00	#DIV/0!
USED 1998 FIRE TRUCK	0-92-98.18	20,300.00	0.00	0.00	0.00	0.00	#DIV/0!
LED STREET LIGHTS	0-92-98.75	30,675.00	0.00	0.00	0.00	0.00	#DIV/0!
LUMEC ST LIGHTS	0-92-98.76	12,694.44	0.00	0.00	0.00	0.00	#DIV/0!
GYM FLOOR RESTORATION	0-92-98.77	0.00	0.00	0.00	8,000.00	8,000.00	0.0%
ACQUATIC WEED CONTROL	0-92-98.78	0.00	50,000.00	12,649.68	0.00	9,000.00	#DIV/0!
FIRE HOUSE FLOOR REPAIR	0-92-98.72	0.00	0.00	0.00	25,000.00	25,000.00	0.0%
REPLACEMENT/NEW DOCKS	0-92-98.52	34.00	0.00	0.00	0.00	0.00	#DIV/0!
PD BOAT MOTOR	0-92-98.69	0.00	0.00	0.00	0.00	0.00	#DIV/0!
GARDNER PARK IMPROV.	0-92-98.53	0.00	0.00	0.00	0.00	5,000.00	#DIV/0!
Gardner Park Drainage	0-92-98.57	0.00	0.00	0.00	0.00	15,000.00	#DIV/0!
NEW SHED/SHED REPAIR	0-92-98.50	0.00	0.00	0.00	0.00	0.00	#DIV/0!
ICE RINK RE-SURFACING	0-92-98.73	0.00	0.00	0.00	0.00	0.00	#DIV/0!
GARDNER PK BLEACHER	0-92-98.63	0.00	0.00	0.00	0.00	0.00	#DIV/0!
GARDNER PK BLEACHER	0-92-98.57	0.00	0.00	0.00	0.00	0.00	#DIV/0!
GMP PEDESTRIAN BRIDGE	0-92-98.	0.00	0.00	0.00	0.00	0.00	#DIV/0!
PB DISK GOLF	0-92-98.64	0.00	0.00	0.00	0.00	0.00	#DIV/0!
DOCK DECK REPLACEMENT		0.00	0.00	0.00	0.00	5,000.00	#DIV/0!
Event Tent		0.00	0.00	0.00	0.00	3,500.00	#DIV/0!
PB BEACH IMPROVEMENT	0-92-98.65	0.00	0.00	0.00	6,000.00	5,000.00	-16.7%
VISTA TRAFFIC LIGHTS		0.00	0.00	0.00	0.00	0.00	#DIV/0!
RED BARN DEMOLITION		0.00	0.00	0.00	0.00	0.00	#DIV/0!
CRUSHED TAR PILE		0.00	0.00	0.00	0.00	0.00	#DIV/0!
CENTENNIAL		0.00	0.00	0.00	25,000.00	25,000.00	0.0%
Dock Eletrical System Upgrade						25,000.00	
Dock Fuel System Upgrade						0.00	
GATEWAY BUILDING REPAINTING	0-92-98.20	0.00	0.00	0.00	25,000.00	0.00	-100.0%
TOTAL CAPITAL EXPEND	0-92-98.44	848,807.16	282,304.00	311,737.34	498,500.00	514,500.00	3.2%
	0-92-98.66						
TOTAL EXPENDITURES	0-92-98.59	5,744,229.23	4,809,900.00	4,994,572.96	5,180,100.09	5,199,077.80	0.4%
	0-92-98.74						