

# City of Newport Vermont



1916 Memphremagog Hose Company



Current Newport City Fire Department

## *2017 Annual Report*

A review of fiscal year 2016-2017 including the proposed budgets, appropriations and articles to be voted on at the City Meeting March 6, 2018

## ***Celebrating Accomplishments***



***Pomerleau Park  
Monument Dedication***



***Inspired Yoga***



***Pride Fitness***



***Andrew Carbine & Ryan Abel  
Recognized for Heroic Efforts***



***NEK Counseling & Consultation***

# **Annual City & School Report**



CITY OF  
NEWPORT, VERMONT

FOR THE YEAR ENDING  
DECEMBER 31, 2017

Printed by MEMPHREMAGOG PRESS, INC., Newport, Vermont



## **“Deaths”**

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



**Reynold Choiniere**

January 24, 1929 - December 21, 2017

Mayor 1999 - 2003  
Justice of the Peace 1978 - 2007  
Town Service Officer 1982 - 1998

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**WARNING**  
**City of Newport, Vermont**  
**100<sup>th</sup> Annual Meeting**  
**March 6, 2017**

The legal voters of the City of Newport, Vermont, in the County of Orleans, State of Vermont, are hereby notified and warned to meet at the Municipal Building in said City of Newport, Vermont on Tuesday, March 6, 2018 at 8:00 A.M. in the forenoon to act on the following business.

**Article 1**

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

**Article 2**

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

**Article 3**

Shall the voters of the City of Newport approve a budget of three million eight hundred eighty-nine thousand three hundred twenty-three dollars (\$3,889,323) for the general operation and to cover liabilities of the City,

including amounts approved by the voters as appropriations or assessments, and authorize the City to assess a tax, in addition to amounts the City Council is by law authorized to assess, sufficient to provide funds for the same?

**Article 4**

Shall the voters of the Newport City School District authorize the Newport City School Board to expend five million five hundred Sixty-three thousand four hundred ninety-four dollars (\$5,563,494) which is the amount the School Board has determined to be necessary for the ensuing year? (It is estimated that this proposed budget, if approved, will result in education spending of \$13,649 per equalized pupil. This projected spending per equalized pupil is 2.69% lower than spending for the current year).

**Article 5**

Shall the voters of the Newport City School District authorize the Newport City School Board to borrow seventy thousand dollars (\$70,000) for a period of five years, to fund several capital improvement projects at the Newport City Elementary School? (This borrowing, if approved, will have no impact on the budget being voted for FY2019)

**Article 6**

Shall the City exempt Orleans Essex Visiting Nurses Association & Hospice, Inc. from property taxes on the property located at 46 Lakemont Road, beginning April 1, 2018 for five (5) years or less if said property ceases to be used for non-profit services?

**Article 7**

Shall the City ask the City Assessor to reassess the property owned by Vermont Land Trust, parcel #107016, located at 171 Scott Farm Road?

**Article 8**

Shall the City of Newport appropriate the sum of one hundred one thousand dollars (\$101,000) to help defray the operational expenses of the Goodrich Memorial Library and direct the City to assess a tax sufficient to pay the same?

**Article 9**

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

**Article 10**

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

**Article 11**

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

**Article 12**

Shall the City appropriate the sum of two thousand dollars (\$2,000) to Orleans County Citizens Advocacy for building and supporting one-to-one long term, independent relationships between unpaid community members

and individuals with developmental disabilities so that all are heard, respected, included and empowered, and direct the City to assess a tax sufficient to pay the same?

**Article 13**

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

**Article 14**

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

**Article 15**

Shall the City of Newport appropriate the sum of Three thousand five hundred dollars (\$3,500) to Umbrella Inc. to serve victims of domestic and sexual violence and their children?

**Article 16**

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



**Article 17**

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

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

**The following article(s) will be voted upon at the same place (Newport**

**Municipal Building) beginning at 8:00 P.M. in the evening.**

**Article 18**

To act on any other business that may legally come before the 100<sup>TH</sup> Annual Meeting of the City of Newport, Vermont.

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

**This 29<sup>th</sup> Day of January, 2018**

**The Newport Municipal building is Handicapped Accessible**

# City Government

**Mayor:**

Honorable Paul L. Monette .....2019

**Board of Aldermen:**

John A. Wilson, Council President.....2018  
 Denis Chenette.....2019

Julie Raboin (Appointed).....2018  
 James Merriam (Appointed).....2018

**City Manager’s Office:**

Laura Dolgin, City Manager  
 Rebecca Therrien, Program Administrator

**City Clerk & Treasurer’s Office:**

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

**Public Works Department:**

Tom Bernier, Director of Public Works

**Police Department:**

Seth DiSanto, Chief of Police

**Tax Assessor - Zoning Administrator:**

Spencer Potter, Assessor  
 Charles Elliott, Zoning Administrator

**Fire Department:**

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

**Recreation & Parks Department:**

Jessica Booth, Director  
 Andrew Cappello, Parks Supervisor  
 Douglas McKenny Jr., Parks Foreman

**City Attorney:**

Stitzel, Page & Fletcher, P.C.

**Cemetery Commission:**

Frank Ormsbee     John Ward, Sr     Denis Chenette

**Recreation Committee:**

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

**Justices of the Peace:**

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

**Planning Commission:**

Clark Curtis, Chair .....2018  
 Woodman Page .....2018  
 Robert Currier .....2020  
 Ruth Sproull .....2019  
 Daniel Ross.....2020

**Harbor Master:**

James Nagel .....2018

**Harbor Commission:**

David Myers, Chair .....2019  
 James Johnson.....2019  
 Archie Lewis.....2018  
 Norbert Blais .....2018  
 Ronald Chaffee .....2018

**Development Review Board:**

John Harlamert, Chair .....2018  
 Agathe Coburn .....2020  
 Harriet Hall .....2019  
 Daniel Ross.....2018  
 Denise Bowen .....2018  
 Patricia Vinson, Alternate.....2019  
 Jay Gonyaw, Alternate.....2018

**Trustees to the Union High School District 22:**

Richard Cartee .....2019  
 Marguerite Griffith .....2018  
 Timothy Cartee (Appointed).....2018

**Trustees to the Newport City School District:**

Kathleen Nolan, Appointed .....2018  
 Wendy McGillivray, Appointed.....2018  
 Christopher Royer .....2019  
 Vikki Lantagne.....2019  
 Mary Ellen Prairie.....2020

**Special Offices & Appointments:**

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

## Former City Officials

### Former Mayors

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

### Former Aldermen

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

**Former Aldermen**

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

Francis Cheney, Jr. .... 1991-May 9, 1993  
Daniel Ross ..... 1991-1993  
Donald B. Hendrich ..... 1993-1997  
William E. Gilding ..... May 12, 1993-July 22, 1996  
Marie Joseph ..... 1993-1998  
..... Re-appointed April 19, 1999-2000  
John Ward, Jr. .... 1987 – 1991, 1996-1999  
Arthur Aiken ..... 1998-November 5, 2001  
Dale Alger ..... 2000-2003  
Richard Baraw ..... 1997-2003  
Jacqueline Hamblett .... June 3, 2003-March 2, 2004  
Ellwood F. Guyette ..... 1982-1986, 2003-2005  
Brenda Jones-Rooney ..... 2004-2006  
Karin Zisselsberger ..... 2006-June 27, 2007  
Charles Elliott ..... September 2007-2008  
Paul L. Monette ..... 1997-2009  
Timothy DeLaBruere ..... 2008-2014  
Richard Baraw ..... 2005-2015  
Denis Chenette ..... 2009-2015  
Jacques Roberge ..... 1988-1994, 2015-2017  
Neil Morrissette ..... 2014-2017  
Steven Vincent ..... 2015-2017

**Former City Clerks & Treasurers**

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

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

## Message from the Mayor

To the Citizens of Newport City,

On March 5, 1918 the Villages of Newport and West Derby combined to become Newport City and Curtis Emery became our first Mayor. Fast forward 100 years and I am honored to walk in his footsteps as Mayor and support the Centennial Celebration scheduled for this summer. The Celebration kicks off at the March 5, 2018 City Council meeting to be held at the Gateway Center followed by cake and a fireworks display. I want to thank the dedicated group of volunteers who have been meeting for the past year and a half planning for this celebration which begins on June 29th and lasts through July 4, 2018.

I continue to attend many meetings with state officials and potential businesses as an advocate of Newport City. We are working with the Vt. Department of Commerce and Development, NVDA, NCIC, and various consultants to help determine a sustainable positive growth environment for Main Street and the future of our community. I have recently been appointed by the Governor to the Vermont State Workforce Development Board (SWDB) which advises the Governor and the Commissioner of Labor on the development and implementation of a comprehensive, coordinated, and responsive workforce education and training system. We will need a well trained workforce to help attract new business to Newport along with appropriate tools that will help existing businesses expand.

I'm very pleased that young and new entrepreneurs believe in Newport such as Liz and Casey who opened Inspired Yoga in April, and Tyler who opened Pride Fitness Performance. These popular businesses offer the highest available quality fitness services. The Dollar Tree opened in June, and Cheryl at Nek Counseling & Consultation opened in November. We welcome them and are thrilled they chose Newport as their home.

The City does our best to support existing businesses and we are working to attract new ones. Newport is lucky to have business that offer some of the finest goods and services available and our restaurants are reputed to be some of the best in the State. One of the ways in which the City supports businesses is through the Designated Downtown Status, which brings tax credits and other benefits to businesses. For example, downtown Business Owner Rick Woodward received a tax credit award that will defray the costs of an installing an elevator in his building to make the office space more attractive and competitive.



Newport City has an economic development opportunity as a result of the Vermont Land Trust purchase of the Bluffside Farm. With broad community input and support, the first major initiative the Land Trust is undertaking is to

connect the downtown Newport to the Canadian border through a series of waterfront recreational trails. This provides increased public access to the lake as well as opportunities for business development along the recreational corridor. This historic opportunity to develop this trail system is being funded through federal, state and private grants and donations, with no municipal impact on our city budget. This project is one of the first in the state that aligns with the Governor's Executive Order establishing the Vermont Outdoor Recreation Economic Collaborative (VOREC). In the words of the Governor, this initiative recognizes that a healthy outdoor recreation economy directly supports related businesses and organizations. Moreover, it also

contributes to numerous other aspects of the Vermont economy and culture, including the encouragement of healthy communities and individuals, enhancement of the Vermont lifestyle and the Vermont brand, increased connection to nature and attraction of high quality employers and a sustainable workforce in all economic sectors.

To capitalize on the Bluffside Farm opportunity, the Waterfront Seasonal Walking Path was installed this summer with an opening date of spring 2018. This walking path is located along the waterfront behind the Waterfront Plaza and will tie directly into the proposed Bluffside Recreational Trail corridor which when connected, will establish 7 miles of recreational trails extending from downtown through existing Beebe Spur to the Canadian Border. This will bring additional pedestrian and visitor traffic directly into the downtown. This Walking Path was made possible by a collaboration between the City of Newport, the Pomerleau Family and the Downtown Development Organization. The Downtown Organization received a \$25,000.00 recreation facilities grant from the State's Buildings & General Services (BGS) department. The City remains active in recruiting more grant support to see these trails to fruition.

In reviewing past city reports, I am intrigued that some of the initiatives we are working on today were efforts commenced back in the 1940's. Our efforts remain steadfast to assist new and existing businesses and development in the city. We are proposing an additional water tower on the east side. This tower will serve all businesses and residents from the Derby Border to the center of the city and will provide an unlimited water supply which we will fully control. We must look to our future and make good decisions when it comes to economic development. Currently, the water supply that serves that section of town is supplied by the Village of Derby Trustees and we are allowed by interlocal agreement up to 10,000 gallons per day of water at their rates and fee structure. Eventually, this allotment will not suffice.

I have worked to ensure transparency in city government. Transparency translates to following the open meeting and public records laws. City Council business is conducted at our City Council meetings generally held the first and third Monday's of the month. The public is invited to attend to learn about what the Council and Departments are working on. The beginning of each meeting allows public comment where the public can bring up any non-agenda issue for the council to consider. All of our meetings are held in accordance to the open meeting law set forth by state statute.

None of these efforts would be possible without a supportive city council and dedicated city employees. I thank all of our hard-working city employees for their commitment and enthusiasm in working towards the smooth and seamless operations of the City of Newport. Our Police work to ensure public safety; Public Works keeps the streets safe and passable and our infrastructure in top shape; Recreation has high quality programming and facilities; and our Administrative staff keeps focus on the daily operations and financial accountability.

Lastly, I thank our community volunteers for paying attention and staying involved. It takes a community working together to succeed.

Very truly yours,



Mayor Paul Monette

## Message from the City Manager for the 2017 Annual Report:

I am pleased to present my third annual report to the citizens of the City of Newport. 2017 was an active year for grant applications, city beautification efforts, economic development, contract negotiations, the reappraisal, and centennial celebration planning.

The City Council approved a budget of \$3,889,322.80. This represents an increase of \$86,047.71 or 2.26%. The budget was generated respecting taxpayer concerns articulated during the reappraisal process. The prior administrations' five year postponement of the reappraisal created a negative impact on city homeowners. Delaying the reappraisal did not allow the taxpayers to plan for any kind of incremental increase. Despite these challenges, the city presented a level funded budget with no cuts and no increases in services. The budget presented allows the city to maintain services at the current level, while covering those costs that cannot be controlled such as insurance, contracts, unfunded state mandates, and fuel. For the first time in many years, no offset was required from the unassigned fund balance.

### Highlights of the budget:

The Newport Ambulance Service (NAS) required an increase of \$27,205.00, for a total budget of \$132,205.00 which equates to about \$29.37 per capita. The City Council authorized another contract renewal because they have confidence that this is the most cost effective way to sustain the level of coverage and quality of care our citizens have come to expect. If NAS is successful in recruiting additional contracts, the costs of services will decrease for the city next year.

The Police Department's grant funded installation of the dispatch center last year resulted in three active service contracts this year. This budget reflects an investment of another dispatcher position which will provide high quality 24/7 service five days a week. The costs will be offset as more contracts are recruited and the center will eventually expand to seven days a week. Even with this addition, the Police Department's budget

is lower than last year's years by \$5,080.00 or - 0.43%.

Capital expenditures emphasize continued improvements in infrastructure, facilities maintenance and fleet rotation as follows: the Fire Department's budget includes an additional \$25,000.00 contribution to the sinking fund to allow for a major repair to the station's floor. The Recreation Department includes \$25,000.00 for safety improvements at the Gateway Waterfront. Public Works is level funded. The communications line item across all departments allows for a new website and improved wifi at Prouty Beach and the Waterfront. The NCRC budget increased by \$5000.00 for the first time in seven years and will be matched dollar for dollar with the Walmart funds, for a total of \$60,000.00 to create a shared city economic development position, whose job will be to work on city-wide and downtown development.

### Grant Recruitment:

Our senior management staff actively seek grant applications that will ultimately offset the costs of equipment or services, thereby alleviating some of the tax burden. I am pleased to report that since my arrival, Newport City has successfully recruited \$1.2 Million Dollars worth of grants and donations. This would not have been possible without the laser like focus of our efforts along with our highly credible administrative accountability. These grant funds have contributed to the upkeep of our bridges, roads, water system, public safety, recreation, and economic development initiatives. We intend to continue applying for grants that are timely and cost effective.

### Annual Audit:

The City's financial controls and budgeting practices are easily understood, duties are segregated, and a double check system is in place. I am proud to report that through team work with our department heads and treasurer's office, the city produced an audit with a flawless rating. We were able to contribute \$30,906.00 to the unassigned fund balance. This balance of \$356,527.00 helps protect the city against major changes in the economy, federal or state budget actions, disaster or emergency costs, and cash

flow timing discrepancies. This progress would not have been possible without the focus of the City Council, the hard work of the City's Manager's Office, and the strong commitment of the City Clerk and Treasurer's Office. We take a team approach with many sets of eyes monitoring expenditures using the New England Municipal Resource Center (NEMRC) program. Our goal is to continue to grow the unassigned fund balance so that we never go lower than approximately 10% of our operating expenses.

#### Economic Development

The City has taken a proactive approach towards rehabilitation of our Main St. as a result of the failed EB5 projects announced in April of 2016. We've been working steadfastly with our economic development partners at Northeastern Vermont Development Association (NVDA), Northern Community Investment Corporation (NCIC) and the Agency of Commerce and Community Development.

The news of the failed projects consequently changed the city manager's job responsibilities by adding economic development as a mission critical aspect of the role. Grants were used in 2017 to generate feasibility and marketing and hotel studies as a baseline tool for future development. Another pending project is to work with a consultant to help propose a redesign of the waterfront so that it will have better connectors into Main St. and the existing and future trails corridors. All of the work product generated from these grants can be found on our website. While the initial announcement was disappointing, we remind the public that this situation also presents an opportunity to take advantage of fresh ideas for things like facade and Main St. improvements.

Newport City Renaissance Corporation (NCRC) holds the downtown designation. This designation allows the City to be eligible for grants and training around marketing and development. The NCRC Board has been focused on building the capacity of the organization to help support development efforts. The City Council recently approved NCRC's request to increase its allocation by \$5,000 to \$30,000 a year, in addition to approving matching 'Walmart funds' of \$30,000 to support a newly created Executive

Director/Economic Development coordinator position. The City council approved this funding model to be used over the next 5 years so that this stable financial base will help draw interest from qualified applicants. This position will be shared between NCRC and the City, with the NCRC role focused specifically on downtown development and the City role focused more broadly on economic development issues in the larger Newport area. For the foreseeable future there is significant overlap between the two objectives and a shared position should help with coordination of activities and a more efficient use of available resources in our small community. The NCRC Board and the City hope to have the position filled by spring.

#### Proposed East Side Water Tower:

This subject is one of the most important for the voters to consider due to the benefits of being able to provide self sufficiency and high pressured water to the EastSide of the City.

The City engaged in an Interlocal Agreement with the Derby Village Trustees in 1997 that was originally intended to serve our Industrial Park located off East Main St. As part of this Agreement, the City invested over \$400,000.00 of water infrastructure and hydrants to serve the Industrial Park, which allowed the Derby Village Water Company to freely serve additional Derby Road customers for themselves, not otherwise possible without the new infrastructure. In 2006, the Village began to assess additional charges to the city that were outside the scope of the interlocal agreement. An attempt at formal mediation as outlined in the Interlocal Agreement failed. As a result, the City filed suit in Orleans Superior Court in March of 2009 alleging breach of Contract.

Since 2009, the City and the Derby Village Trustees have been immersed in a court battle over these fees. The City connected 3 additional East Main St. businesses onto the system and paid all corresponding user fees. In October of 2016, the Orleans Superior Court found that the original Interlocal Agreement only permitted users within the Industrial Park and granted the parties time to resolve any outstanding issues regarding the connections outside the industrial park. The



parties actively negotiated a Settlement Agreement that allows the City to extricate themselves from reliance upon the Derby water supply once the tower is built. The Agreement allows for 10,000 gallons per day and no additional connections other than current 4 businesses and the industrial park. Additional requests for water allocation will require another negotiation and Derby Trustee approval. In order for the city to be able to control our development, we must supply and control our water to our customers under our ordinance. The water tower is actively being pursued. A bond vote is likely to come up again in the autumn. More information and public hearings will be scheduled.

#### Centennial & City Beautification Efforts

The City's official date of incorporation was March 5, 1918. The 100th birthday is Monday, March 5, 2018. In addition to appointing Tony Pomerleau as Grand Marshal at a small ceremony last summer, we will be holding another ceremony at the regularly scheduled city council meeting on March 5, 2018. We invite the public to join us to honor the city's birthday with a small unveiling of historical and new artifacts, birthday cake, and a few other surprises. The city council meeting will be held at the Gateway Center on Monday, March 5, 2018, beginning at 6:30 pm. The official business of the council will be conducted and then the ceremony will begin. We hope the public will join us to meet some of the hard working volunteers who have worked for months to put on a city wide celebration which will be held during the weekend of June 28 through July 4, 2018. .

This celebration would not be possible without the steadfast support of the Pomerleau Family who made a substantial gift to ensure the City can put

on a proper celebration. Mr. Tony Pomerleau, who joins the City in his 100th year, is the Grand Marshal of the Centennial Celebration. The Pomerleau's gift is how the City was able to install the landscaping on the causeway islands.

The city will be overtaken by free events for all to enjoy beginning Friday, June 29 until Wednesday, July 4, 2018.

Look for updates on on our newly created facebook page:

<https://www.facebook.com/Newport-Vermont-Centennial-Celebration-239227976608727/>

#### Appreciation:

A heartfelt thank you to our capable and valuable employees. Many dedicated individuals deliver services to the City 24 hours per day. They all deserve our collective appreciation. We are proud of their work, often under stressful or dangerous conditions, so that we may have confidence in our responsive and proactive police, quick and strong fire, effective wastewater and safe drinking water, safe and clear roads, responsible records keeping, and our park facilities which are a source of pride.

We understand that social media is a strong way to distribute information. We've also noticed that social media is a strong way to distribute inaccurate information raising needless conjecture and controversy. The City Municipal Offices are open from 8:00 a.m. until 4:30 p.m. and we invite the public to call or come visit. Our office doors are open, and we look forward to hearing the opinions of residents and business owners of the City.

Respectfully Submitted,

Laura Dolgin, City Manager

**CITY OF NEWPORT  
BUDGET REPORT  
(Council Approved December 18 2017)**

DEPARTMENT	2015-2016 ACTUALS	2016-2017 BUDGET	2016-2017 ACTUALS	2017-2018 BUDGET	2018-2019 PROPOSED
<b>CITY PROPERTY TAX</b>	<b>3,157,047.56</b>	<b>3,112,215.24</b>	<b>3,013,219.22</b>	<b>3,803,425.09</b>	<b>3,889,322.80</b>
<b>PAYMENT IN LIEU OF TAXES</b>	<b>427,875.00</b>	<b>428,875.00</b>	<b>432,938.00</b>	<b>428,875.00</b>	<b>410,700.00</b>
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
<b>NET GEN. GOVERNMENT</b>	<b>(237,349.76)</b>	<b>(221,835.00)</b>	<b>38,666.90</b>	<b>(295,244.91)</b>	<b>(152,971.00)</b>
POLICE DEPT. 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
<b>NET POLICE</b>	<b>(823,785.48)</b>	<b>(916,860.00)</b>	<b>(891,318.53)</b>	<b>(1,144,937.00)</b>	<b>(1,132,257.00)</b>
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
<b>NET FIRE</b>	<b>(103,758.56)</b>	<b>(147,653.00)</b>	<b>(66,620.51)</b>	<b>(159,036.00)</b>	<b>(167,572.00)</b>
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	969,286.00
<b>NET PUBLIC WORKS</b>	<b>(276,159.93)</b>	<b>(798,932.00)</b>	<b>(704,515.40)</b>	<b>(817,276.64)</b>	<b>(830,786.00)</b>
RECREATION INCOME	348,394.56	315,050.00	367,108.91	337,050.00	330,900.00
RECREATION EXPENSE	526,903.39	500,947.00	489,658.74	476,705.00	479,801.00
<b>NET RECREATION</b>	<b>(178,508.83)</b>	<b>(185,897.00)</b>	<b>(122,549.83)</b>	<b>(139,655.00)</b>	<b>(148,901.00)</b>
CAPITAL INCOME	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSE	848,807.16	282,304.00	311,737.34	498,650.00	514,500.00
<b>NET CAPITAL</b>	<b>(848,807.16)</b>	<b>(282,304.00)</b>	<b>(311,737.34)</b>	<b>(498,650.00)</b>	<b>(514,500.00)</b>
ALL OTHER INCOME	0.00	0.00	0.00	0.00	0.00
FUND 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	1,353,035.80
<b>NET OTHER</b>	<b>(1,371,182.43)</b>	<b>(1,012,424.00)</b>	<b>(1,187,869.88)</b>	<b>(1,177,500.54)</b>	<b>(1,353,035.80)</b>
TOTAL INCOME: OFFSET		1,476,532.00	2,114,840.57	1,246,825.00	1,336,970.00
TOTAL EXPENSE: TOTAL TO BE RAISED BY TAXES		4,809,900.00		5,180,250.09	5,226,292.80
		3,137,030.00		3,803,425.09	3,889,322.80
<b>TAXES TO BE RAISED</b>		<b>3,137,030.00</b>		<b>3,803,425.09</b>	<b>3,889,322.80</b>
GRAND LIST Estimate		257,800,000		315,000,000	315,000,000
Proposed Tax Rate		1.2168		1.2074	1.2347
GRAND LIST ACTUAL 2017 - 18 Tax Rate		263,817,780.00		319,839,280	
Change in Tax Rate		0.0371		0.0183	

**\*\*The city portion of taxes to be raised equals: 3,889,322.80**  
**Resulting in an estimated tax rate of: 1.2347**  
**Assuming a Grand List of: 315,000,000.00**

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

**BUDGET REVENUES**

<b>GENERAL REVENUE INCOME</b>	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>	<b><u>PROPOSED</u></b>
<b>GENERAL GOVERNMENT</b>					
PROPERTY TAXES CITY	3,157,047.56	3,112,215.24	3,013,219.22	3,803,425.09	3,889,322.80
PROPERTY TAXES APPROP.	0.00	0.00	0.00	0.00	0.00
STATE MUNI TAX ADJ	169,108.32	0.00	159,118.20	0.00	100,000.00
FISH & WILDLIFE	457.98	500.00	404.34	500.00	400.00
TIF TAXES	0.00	0.00	0.00	400.00	0.00
RAILROAD TAXES	0.00	0.00	0.00	0.00	0.00
INTEREST ON CURRENT TAX	19,859.34	20,000.00	26,908.40	20,000.00	22,000.00
CORRECTIONS CONTRACT	76,695.37	77,000.00	79,080.59	77,000.00	79,000.00
PAY IN LIEU OF TAXES	374,180.00	380,000.00	387,093.00	380,000.00	380,000.00
TAX REFUNDS (PRIOR YEARS)	1,530.73	0.00	902.49	0.00	0.00
INTEREST ON DEL TAX	8,962.45	5,000.00	11,624.68	5,000.00	5,000.00
PENALTY DELINQUENT	36,161.73	30,000.00	39,595.77	30,000.00	30,000.00
PILOT CORRECTIONS	15,978.00	18,175.00	15,145.00	18,175.00	0.00
PILOT NEKHS	700.00	700.00	700.00	700.00	700.00
PILOT HOSPITAL #1	0.00	0.00	0.00	0.00	0.00
PILOT HOSPITAL #2	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
PILOT NEKCA	0.00	0.00	0.00	0.00	0.00
TAX COLLECTOR FEES	0.00	2,600.00	0.00	2,600.00	0.00
TAX SALE REDEMPTION	0.00	0.00	4,913.13	0.00	0.00
<b>TOTAL TAX &amp; PENALTY</b>	<b>3,890,681.48</b>	<b>3,676,190.24</b>	<b>3,768,704.82</b>	<b>4,367,800.09</b>	<b>4,536,422.80</b>
<b>LICENSES &amp; FEES</b>					
CITY LICENSE	0.00	300.00	0.00	0.00	0.00
BEVERAGE LICENSES	2,540.00	2,260.00	2,195.00	2,600.00	2,600.00
DOG LICENSES	2,038.00	1,700.00	1,726.00	2,000.00	2,000.00
BUILDING PERMITS	7,369.52	19,600.00	6,524.34	15,000.00	7,000.00
CITY CLERK MISC	4,290.95	4,200.00	3,634.25	4,200.00	3,600.00
CITY CLERK FEES	26,328.00	50,000.00	41,683.00	35,000.00	42,000.00
<b>TOTAL LICENSES &amp; FEES</b>	<b>42,566.47</b>	<b>78,060.00</b>	<b>55,762.59</b>	<b>58,800.00</b>	<b>57,200.00</b>
<b>REIMBURSEMENT</b>					
SCHOOL TRANSFER	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
CURR. USE REIMBURSEMENT	0.00	9,000.00	0.00	9,000.00	0.00
CURRENT USE/HOLD HARMLESS	9,207.00	0.00	15,770.00	0.00	13,500.00
SCHOOL TAX REIMBURSEMENT	49,488.98	0.00	0.00	0.00	0.00
<b>TOTAL REIMBURSEMENT</b>	<b>66,195.98</b>	<b>16,500.00</b>	<b>23,270.00</b>	<b>16,500.00</b>	<b>21,000.00</b>
<b>MISC INCOME</b>					
VCDP CONSULTANT GRANT	0.00	0.00	15,522.75	0.00	0.00
VCHCB CONSULTANT GRANT	0.00	0.00	10,348.51	0.00	0.00
CENTENNIAL CONTRIBUTION	0.00	0.00	82,000.00	0.00	0.00
MNCPL BLDG RENOVATIONS REIMBURSEMENT	187,385.27	0.00	0.00	0.00	0.00
REAPPRAISAL REIMBURSEMENT	56,715.40	0.00	0.00	70,000.00	0.00
PROMISSORY NOTE PAYMENT	5,000.00	0.00	0.00	0.00	0.00
EVT GRANT (LED LIGHTS)	0.00	0.00	0.00	0.00	0.00
HAZARDOUS WASTE GRANT	2,426.85	2,000.00	1,326.60	2,000.00	2,000.00
MPG 2013 GP Resoraction	24,761.00	0.00	0.00	0.00	0.00
MPG-2012-00086	0.00	0.00	0.00	0.00	0.00
REIM RECYCLED METAL	70.20	0.00	0.00	0.00	0.00
EQUALIZED STUDY REIMB	2,077.00	0.00	2,078.00	0.00	0.00
LISTER EDUCATION	0.00	400.00	375.00	400.00	400.00
VTEL Lease	0.00	0.00	0.00	0.00	0.00
RECYCLING SERVICES BILLED	0.00	0.00	0.00	0.00	0.00
ACT60 REAPPR-EEGL ASST	17,465.41	0.00	99,821.00	0.00	0.00
PUBLIC WORKS EQT	0.00	0.00	17,411.33	0.00	0.00
MUNICIPAL BLDG INCOME	715.00	250.00	504.50	500.00	500.00
CITY PROPERTY INCOME	9,000.00	100.00	0.00	100.00	0.00
DESIG Dtn MPG2011-00047	0.00	0.00	0.00	0.00	0.00

	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
CELLULAR ONE LEASE	26,718.48	23,100.00	34,068.86	34,000.00	34,000.00
NCRC REIMBURSEMENT		0.00	0.00	0.00	30,000.00
INSURANCE REFUNDS/CLAIMS	3,240.78	0.00	5,322.65	0.00	0.00
BART METHADONE CLINIC	0.00	0.00	0.00	0.00	0.00
ACT60 REAPPR-EEGL ASST	0.00	0.00	0.00	15,000.00	0.00
MISC INCOME	2,109.03	200.00	863.26	300.00	300.00
Longbridge MMA # 4473	0.00	0.00	0.00	0.00	0.00
Longbridge INT ICS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MISC INCOME</b>	<b>337,684.42</b>	<b>26,050.00</b>	<b>269,642.46</b>	<b>52,300.00</b>	<b>67,200.00</b>
<b>OTHER INTEREST INCOME</b>					
DELINQUENT TAX ATTY FEES	0.00	0.00	7,370.69	0.00	0.00
INTEREST REAPPRAISAL FD	259.01	250.00	169.83	150.00	0.00
INTEREST ON MBA CKING	1,943.94	3,000.00	2,219.69	3,000.00	2,000.00
OTHER INTEREST INCOME	404.73	100.00	42.95	100.00	45.00
INTEREST COVENTRY SINKING	106.27	100.00	66.39	100.00	75.00
LONGBRIDGE MMA #4473	496.62	0.00	8.65	0.00	0.00
<b>TOTAL INTEREST INC</b>	<b>3,210.57</b>	<b>3,450.00</b>	<b>9,878.20</b>	<b>3,350.00</b>	<b>2,120.00</b>
<b>TOTAL GENERAL GOV</b>	<b>4,340,338.92</b>	<b>3,800,250.24</b>	<b>4,127,258.07</b>	<b>4,498,750.09</b>	<b>4,683,942.80</b>
<b>POLICE</b>					
EQUIP INCENTIVE GR 20.609	9,798.21	4,000.00	3,092.98	0.00	0.00
SPECIAL INVEST UNIT	60,000.00	60,000.00	60,000.00	0.00	0.00
VT TRAFFIC COURT FINES	14,747.98	12,000.00	10,768.73	14,000.00	12,000.00
USDA RD DISPATCH GRANT	0.00	0.00	43,000.00	0.00	0.00
LEPC #10	0.00	0.00	3,000.00	0.00	0.00
GRANT BALLISTIC VEST	0.00	0.00	0	0.00	0.00
EFF GRANT 99.99	2,000.00	2,000.00	1,888.19	0.00	0.00
HOMELAND SECURITY GRANT	0.00	0.00	0.00	0.00	0.00
CONTRACTED SERVICES	34,518.11	43,244.00	7,047.42	0.00	0.00
OPERATION STONEGARDEN	3,498.87	20,000.00	10,144.06	0.00	0.00
NCUHS RESOURCE OFFICER	62,119.35	65,142.00	0.00	0.00	0.00
STONEGARDEN EQUIP 97.067	16,687.60	46,400.00	26,757.55	0.00	0.00
PARKING TICKET FINES	1,005.00	500.00	490.00	750.00	450.00
EQUIITABLE SHARE ACCT	1,000.00	0.00	0.00	0.00	0.00
DISTRICT COURT RESTITUTION	204.17	0.00	107.00	0.00	0.00
GHSP DRE	185.72	1,000.00	0.00	0.00	0.00
GHSP DUI ANYTIME 20.600	1,475.07	10,000.00	1,045.27	0.00	0.00
GHSP ANYTIME 20.600	15,143.24	8,000.00	3,083.69	0.00	0.00
DISPATCH FED GRANT 97.067	119,785.00	0.00	94,592.25	0.00	0.00
VLCT TRAINING GRANT	2,500.00	0.00	0.00	0.00	0.00
POLICE REPORTS	1,392.00	2,000.00	1,395.00	1,500.00	1,400.00
POLICE MISC INCOME	5,600.93	3,600.00	4,969.00	3,000.00	3,000.00
INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00
VT DRUG TASK FORCE GRANT	45,198.31	0.00	73,903.49	0.00	0.00
2017 CRUISER LOAN PROCEEDS	0.00	0.00	29,810.00	0.00	0.00
DISPATCH INCOME	0.00	0.00	5,000.00	10,000.00	20,000.00
OTHER REIMBURSEMENT	300.00	0.00	0.00	0.00	0.00
DOG IMPOUND FEES	240.00	200.00	210.00	200.00	200.00
JAG RECOVERY ACT	0.00	0.00	0.00	0.00	0.00
MORPHOTRAK GRANT	0.00	0.00	0.00	0.00	0.00
HIGHWAY SAFETY ANYTIME	0.00	0.00	0.00	0.00	0.00
EQUIP LAW ENFORCE GRANT	0.00	0.00	0.00	0.00	0.00
COM DRUG INT PROG CDIP	0.00	0.00	0.00	0.00	0.00
COMMUNITY JUSTICE PROG	0.00	0.00	0.00	0.00	0.00
DUI HWY GRANT	0.00	0.00	0.00	0.00	0.00
DUI GHSP	0.00	0.00	0.00	0.00	0.00
TASK FORCE 16.580	0.00	0.00	0.00	0.00	0.00
HS MOBILE DATA	0.00	0.00	0.00	0.00	0.00
EVIDENCE FORFEITURE GRANT	0.00	0.00	0.00	0.00	0.00
CHRP PROGRAM	0.00	0.00	0.00	0.00	0.00
<b>TOTAL POLICE INCOME</b>	<b>397,399.56</b>	<b>278,086.00</b>	<b>380,304.63</b>	<b>29,450.00</b>	<b>37,050.00</b>

	<u>FY-15-16</u> <u>ACTUALS</u>	<u>FY16-17</u> <u>BUDGET</u>	<u>FY16-17</u> <u>ACTUALS</u>	<u>FY17-18</u> <u>BUDGET</u>	<u>FY18-19</u> <u>PROPOSED</u>
<b>FIRE DEPARTMENT</b>					
Fire fighter's Grant	0.00	0.00	0.00	0.00	0.00
2017 VEHICLE LOAN PROCEEDS	0.00	0.00	35,660.00	0.00	0.00
NEW HEAVY RESCUE	0.00	0.00	0.00	0.00	0.00
VLCT EQUIP GRANT	0.00	0.00	0.00	0.00	0.00
LABOR & MATERIALS	3,642.00	5,000.00	300.00	5,000.00	300.00
MISC. INCOME	650.00	1,500.00	150.00	1,500.00	100.00
COVENTRY CAPITAL SHARE	39,962.18	40,000.00	36,079.69	40,000.00	35,500.00
<b>TOTAL FIRE DEPT INC.</b>	<b>44,254.18</b>	<b>46,500.00</b>	<b>72,189.69</b>	<b>46,500.00</b>	<b>35,900.00</b>
<b>STREET DEPARTMENT</b>					
STATE AID TO HIGHWAY	138,258.51	138,500.00	138,281.98	138,500.00	138,500.00
STREET DEPT. LAB & MAT	8,892.46	6,000.00	39,903.81	0.00	0.00
PUBLIC WORKS OTHER	3,722.75	2,000.00	652.00	0.00	0.00
LONG BRIDGE REVENUE	0.00	0.00	0.00	0.00	0.00
LONG BRIDGE REIMB	7,500.00	0.00	0.00	0.00	0.00
GEN RD CONST BOND 2011	70.00	0.00	0	0.00	0.00
AOT BIKE PATH	0.00	2,361.00	2,360.70	0.00	0.00
MATERIALS SOLD	0.00	0.00	0.00	0.00	0.00
AOT PAVING GRANT	112,000.00	0.00	0.00	0.00	0.00
WESTERN AVE BRIDGE 092-9812	175,000.00	0.00	0.00	0.00	0.00
ST. CONSTRUCTION REIMB	111,072.31	0.00	0.00	0.00	0.00
ROAD CONST. BOND	0.00	0.00	0.00	0.00	0.00
FEMA REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL STREET DEPT</b>	<b>556,516.03</b>	<b>148,861.00</b>	<b>181,198.49</b>	<b>138,500.00</b>	<b>138,500.00</b>
<b>RECREATION</b>					
<b>PROUTY BEACH</b>					
PROUTY BEACH ADMISS	3,991.51	5,200.00	3,088.75	3,000.00	3,000.00
PROUTY BEACH CAMP	99,403.36	110,000.00	116,244.63	115,000.00	115,000.00
PROUTY BEACH TENNIS	0.00	0.00	0.00	0.00	0.00
PROUTY BEACH MISC.	1,555.00	0.00	2,539.40	2,000.00	2,000.00
TENT RENTAL	0.00	0.00	0.00	0.00	0.00
EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
REC VOLLYBALL LEAGUE	0.00	0.00	0.00	0.00	0.00
PROUTY ELECTRIC	3,576.11	5,000.00	4,181.96	4,000.00	4,000.00
CAMPGROUND STORE	0.00	0.00	397.50	0.00	0.00
SWIM PROJECT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PROUTY BEACH</b>	<b>108,525.98</b>	<b>120,200.00</b>	<b>126,452.24</b>	<b>124,000.00</b>	<b>124,000.00</b>
<b>RECREATION MISC.</b>					
SENIOR CENTER SALARY RE	3,151.75	3,000.00	2,790.72	3,000.00	3,000.00
SENIOR CENTER OTHER REIMB	0.00	0.00	0.00	0.00	0.00
OTHER	5,000.00	0.00	184.00	0.00	0.00
GYM RENTAL	6,178.00	3,000.00	3,185.00	3,400.00	3,500.00
PROGRAMS & EVENTS	0.00	0.00	0.00	0.00	0.00
CHRISTMAS PARTY	0.00	15,000.00	0.00	0.00	0.00
NEKCA SVCS GRANT	0.00	0.00	0.00	0.00	0.00
RECREATION MISC.	2,541.00	2,000.00	16,351.22	2,000.00	0.00
TRACK & FIELD	0.00	1,000.00	0.00	0.00	0.00
AQUATIC NUIS AQ12-55	0.00	0.00	0.00	0.00	0.00
ANNUAL EVENTS	26,214.77	0.00	37,347.30	26,500.00	45,000.00
ADULT PROGRAMS	7,485.00	0.00	8,794.43	7,500.00	8,000.00
SUMMER PROGRAMS	19,627.80	10,000.00	24,363.80	20,000.00	24,000.00
?? DONATIONS	16,382.00	0.00	10,000.00	0.00	0.00
SCHOOL BREAK CAMPS	10,287.00	7,000.00	10,784.75	12,000.00	0.00
<b>TOTAL REC MISC.</b>	<b>96,867.32</b>	<b>41,000.00</b>	<b>113,801.22</b>	<b>74,400.00</b>	<b>83,500.00</b>
<b>GARDNER PARK</b>					
Gardner Park Grant	0.00	0.00	0.00	0.00	0.00
GARDNER PARK LIGHTS	252.00	0.00	0.00	250.00	0.00
FIELD RENTAL	6,972.00	3,000.00	13,645.25	6,000.00	10,000.00
GARDNER PARK MISC	395.00	0.00	0.00	0.00	0.00
GP RESTORATION	75.00	0.00	18.00	0.00	0.00

	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
GARDNER PARK RENTAL	589.00	2,000.00	1,003.50	600.00	500.00
SKATING RINK INCOME	361.00	0.00	471.10	0.00	0.00
GARDNER PARK EQUIP RENTAL	0.00	0.00	0.00	400.00	0.00
<b>TOTAL GARDNER PARK INC</b>	<b>8,644.00</b>	<b>5,000.00</b>	<b>15,137.85</b>	<b>7,250.00</b>	<b>10,500.00</b>
<b>WATERFRONT</b>					
GATEWAY UTILITY REIM	0.00	0.00	4,175.89	0.00	8,700.00
NORTHERN STAR RENT	3,383.10	1,500.00	2,455.75	3,500.00	0.00
DINGHY DOCK	800.00	300.00	550.00	400.00	1,500.00
GATEWAY CENTER	19,438.20	25,000.00	13,111.40	15,000.00	13,200.00
GATEWAY UTILITIES	0.00	0.00	0.00	7,500.00	0.00
Upstairs kitchen rent --SNACK BAR RENT	580.64	300.00	450.00	500.00	0.00
GASOLINE SALES	67,682.12	85,000.00	47,134.07	68,000.00	48,000.00
MISC SALES	2,360.06	2,500.00	3,779.95	2,000.00	3,000.00
OVER-NIGHT TIE UPS	3,559.96	4,000.00	2,843.18	3,500.00	2,500.00
BOAT SLIP RENTALS	36,277.50	30,000.00	36,930.50	31,000.00	36,000.00
BOAT WASH STICKERS	275.68	250.00	286.86	0.00	0.00
DOCK REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WATERFRONT</b>	<b>134,357.26</b>	<b>148,850.00</b>	<b>111,717.60</b>	<b>131,400.00</b>	<b>112,900.00</b>
<b>TOTAL RECREATION</b>	<b>348,394.56</b>	<b>315,050.00</b>	<b>367,108.91</b>	<b>337,050.00</b>	<b>330,900.00</b>
<b>TRANSFERS &amp; SURPLUSES</b>					
FUND OFFSET	0.00	46,337.70	0.00	0.00	0.00
APPROP SURPLUS	0.00	224,000.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	150,000.00	0.00	130,000.00	0.00
<b>TOTAL TRANSFERS &amp; SUR.</b>	<b>0.00</b>	<b>270,337.70</b>	<b>0.00</b>	<b>130,000.00</b>	<b>0.00</b>
<b>OTHER INCOME</b>	0.00	0.00	0.00	0.00	0.00
<b>GRAND TOTAL</b>	<b>5,686,903.25</b>	<b>4,859,084.94</b>	<b>5,128,059.79</b>	<b>5,180,250.09</b>	<b>5,226,292.80</b>
<b>BUDGET EXPENSES</b>					
<b>ADMINISTRATION EXPENSES</b>					
<b>CITY COUNCIL</b>					
SALARIES	7,940.00	8,250.00	7,860.00	8,250.00	8,250.00
OFFICE SUPPLIES	291.86	700.00	91.99	700.00	700.00
COMMUNICATIONS	418.09	1,200.00	0.00	1,200.00	1,200.00
TRAVEL & MISC.	1,449.33	1,000.00	1,274.62	1,000.00	1,000.00
COUNCIL SPECIAL PROJECTS	1,530.00	3,000.00	2,024.94	3,000.00	3,000.00
<b>TOTAL CITY COUNCIL</b>	<b>11,629.28</b>	<b>14,150.00</b>	<b>11,251.55</b>	<b>14,150.00</b>	<b>14,150.00</b>
<b>CITY MANAGER OFFICE</b>					
SWIP MGMT PLAN	288.47	0.00	0.00	1,000.00	3,500.00
SALARIES	38,882.35	39,605.00	39,334.79	46,749.00	44,288.00
VACATION	4,514.52	3,844.00	5,122.98	4,649.96	3,133.00
HOLIDAY	2,543.76	3,121.00	2,943.81	2,620.07	2,246.00
SICK	861.45	0.00	2,883.66	0.00	0.00
LONGEVITY PAY	100.00	0.00	100.00	100.00	0.00
OFFICE SUPPLIES	1,907.66	1,000.00	1,058.22	2,000.00	2,000.00
ADVERTISING	0.00	0.00	898.67	200.00	500.00
COMMUNICATIONS	2,419.88	2,500.00	3,205.73	3,000.00	6,000.00
TRAINING, CONF. & DUES	240.00	500.00	330.00	500.00	500.00
REPAIRS & MAINTENANCE	1,595.68	1,200.00	1,079.07	1,500.00	1,500.00
TRAVEL	2,090.00	2,800.00	2,970.00	2,800.00	2,900.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
NEW EQUIPMENT	159.00	450.00	627.76	1,200.00	300.00
<b>TOTAL CITY MANAGER</b>	<b>55,602.77</b>	<b>55,020.00</b>	<b>60,554.69</b>	<b>66,319.03</b>	<b>66,867.00</b>
<b>DELINQUENT TAX COLLECTOR</b>					
SALARIES	2,273.41	3,400.00	2,961.73	3,500.00	3,600.00
OFFICE SUPPLIES	0.00	50.00	0.00	50.00	50.00
COMMUNICATIONS	262.46	500.00	1,014.32	750.00	1,000.00

	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
OTHER EXPENSES	0.00	400.00	133.68	400.00	200.00
<b>TOTAL DEL. TAX COLLECTOR</b>	<b>2,535.87</b>	<b>4,350.00</b>	<b>4,109.73</b>	<b>4,700.00</b>	<b>4,850.00</b>
<b>ELECTION EXPENSE</b>					
SALARIES	1,278.79	2,500.00	2,154.80	1,500.00	3,000.00
BALLOTS	1,260.00		484.84	1,500.00	2,700.00
ADVERTISING	339.39	1,000.00	23.00	500.00	1,000.00
COMMUNICATIONS	134.34	300.00	245.73	300.00	100.00
REPAIR AND MAINTENANCE	2,283.54	2,200.00	2,337.59	1,500.00	2,500.00
SCHOOL DIST ELEC OTHER	342.12	0.00	0.00	0.00	0.00
OTHER EXPENSE	-59.91	2,500.00	1,010.82	1,500.00	1,200.00
<b>TOTAL ELECTION EXPENSE</b>	<b>5,578.27</b>	<b>8,500.00</b>	<b>6,256.78</b>	<b>6,800.00</b>	<b>10,500.00</b>
<b>CITY TREASURER</b>					
SALARIES	76,955.80	76,258.00	79,546.98	81,267.00	82,930.00
GRANTS MANAGEMENT	783.83	1,000.00	456.10	2,000.00	0.00
OVERTIME PAY	805.78	1,000.00	1,556.28	1,000.00	1,000.00
VACATION	3,957.19	3,010.00	3,528.04	3,100.00	3,868.00
HOLIDAY	2,014.89	2,052.00	1,970.00	2,113.00	2,402.00
SICK PAY	1,407.58	0.00	2,096.52	0.00	0.00
LONGEVITY PAY	300.00	200.00	300.00	300.00	300.00
TRAVEL PAY	901.00	0.00	50.20	0.00	0.00
OFFICE SUPPLIES	2,254.12	2,300.00	2,551.00	2,300.00	2,300.00
COMMUNICATIONS	2,402.65	2,400.00	2,836.34	2,800.00	2,600.00
REPAIR & MAINTENANCE	1,408.21	1,600.00	1,721.19	1,600.00	1,600.00
OTHER EXPENSES	162.50	300.00	165.29	300.00	200.00
EQUIPMENT	2,212.00	1,000.00	348.25	1,000.00	1,000.00
TRAINING, CONF. & DUES	0.00	100.00	60.00	100.00	75.00
<b>TOTALS CITY TREASURER</b>	<b>95,565.55</b>	<b>91,220.00</b>	<b>97,186.19</b>	<b>97,880.00</b>	<b>98,275.00</b>
<b>AUDIT &amp; CITY REPORT</b>					
PROFESSIONAL EXPENSE	34,081.25	30,000.00	31,210.00	32,000.00	32,000.00
PRINTING	4,367.98	3,500.00	3,264.58	3,500.00	3,250.00
OTHER EXPENSE	0.00	500.00	0.00	500.00	500.00
ANNUAL REPORT	0.00	0.00	770.00	0.00	700.00
<b>TOTAL AUDIT &amp; CITY REPORT</b>	<b>38,449.23</b>	<b>34,000.00</b>	<b>35,244.58</b>	<b>36,000.00</b>	<b>36,450.00</b>
<b>TAX LISTING</b>					
SALARIES	20.60	0.00	42.44	0.00	0.00
OFFICE SUPPLIES	263.97	300.00	164.54	500.00	300.00
COMMUNICATIONS	389.43	800.00	1,098.65	750.00	1,200.00
PROFESSIONAL EXPENSE	23,587.80	20,000.00	28,534.38	36,000.00	25,000.00
REPAIR & MAINTENANCE	821.80	400.00	631.13	800.00	650.00
OTHER EXPENSES	0.00	100.00	0.00	100.00	0.00
EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TAX MAP MAINTENANCE	7,350.00	4,000.00	2,625.00	5,000.00	3,500.00
TRAINING	0.00	300.00	375.00	300.00	300.00
REAPPRAISAL EXPENSES	252.00	0.00	0.00	0.00	0.00
APPRAISAL SOFTWARE MAINT.	3,600.00	6,000.00	10,580.00	6,000.00	7,000.00
<b>TOTAL TAX LISTING</b>	<b>36,285.60</b>	<b>31,900.00</b>	<b>44,051.14</b>	<b>49,450.00</b>	<b>37,950.00</b>
<b>CITY CLERK</b>					
SALARIES	72,380.99	75,538.00	73,042.76	81,267.00	82,920.00
OVERTIME	731.02	1,000.00	1,471.88	1,000.00	1,000.00
VACATION	2,920.17	3,010.00	3,394.79	3,100.00	3,868.00
HOLIDAY	1,902.12	2,052.00	2,134.00	2,113.00	2,402.00
SICK PAY	905.54	0.00	1,685.77	0.00	0.00
LONGEVITY	300.00	200.00	300.00	300.00	300.00
OFFICE SUPPLIES	2,280.18	2,300.00	2,375.05	2,300.00	2,300.00
RECORDING SUPPLIES	1,073.99	2,500.00	1,264.01	2,500.00	2,000.00
COMMUNICATIONS	2,564.59	2,400.00	2,649.49	2,800.00	2,600.00
TRAVEL	141.00	0.00	54.57	0.00	0.00
REPAIR & MAINTENANCE	1,408.20	1,600.00	1,721.19	1,600.00	1,600.00

	<b>FY-15-16</b>	<b>FY16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
OTHER EXPENSES	162.50	200.00	340.76	200.00	200.00
NEW EQUIPMENT	2,212.00	1,000.00	887.85	1,000.00	1,000.00
RECORD PRESERVATION	1,875.00	2,000.00	0.00	1,800.00	1,700.00
RECORD RESTORING	1,875.00	2,000.00	0.00	1,800.00	1,700.00
TRAINING, CONF. & DUES	0.00	0.00	72.50	0.00	0.00
<b>TOTAL CITY CLERK</b>	<b>92,732.30</b>	<b>95,800.00</b>	<b>91,394.62</b>	<b>101,780.00</b>	<b>103,590.00</b>
<b>CORPORATE COUNSEL</b>					
PROFESSIONAL EXPENSE	15,516.83	10,000.00	39,835.22	15,500.00	15,500.00
BOND COUNSEL	0.00	500.00	321.35	500.00	500.00
TIF CONSULTATION	0.00	0.00	0.00	0.00	0.00
VHCB CONSULTANT	0.00	0.00	10,348.51	0.00	0.00
VCDP CONSULTANT	0.00	0.00	15,522.75	0.00	0.00
<b>TOTAL CORP. COUNSEL</b>	<b>15,516.83</b>	<b>10,500.00</b>	<b>66,027.83</b>	<b>16,000.00</b>	<b>16,000.00</b>
<b>PLANNING &amp; ZONING</b>					
SALARIES	28,041.60	30,000.00	30,523.62	30,900.00	31,072.00
VACATION	0.00	0.00	0.00	0.00	0.00
SICK PAY	0.00	0.00	0.00	0.00	0.00
LONGEVITY	0.00	0.00	0.00	0.00	0.00
HOLIDAY	0.00	0.00	0.00	285.00	1,711.00
OFFICE SUPPLIES	491.96	600.00	579.30	500.00	600.00
ADVERTISING	217.24	500.00	1,134.60	500.00	500.00
COMMUNICATIONS	706.79	1,000.00	1,560.41	1,200.00	1,200.00
PROFESSIONAL EXPENSES	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	821.80	600.00	631.13	600.00	500.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
BOARD SALARIES	1,944.00	2,500.00	1,854.00	2,500.00	2,500.00
TRAINING	0.00	0.00	0.00	200.00	200.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
SOFTWARE MAINTENANCE	0.00	5,000.00	3,275.00	5,000.00	7,700.00
NEW EQUIPMENT (Mapping)	0.00	0.00	0.00	0.00	0.00
MUNICIPAL PLANNING GRANT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PLANNING &amp; ZONING</b>	<b>32,223.39</b>	<b>40,200.00</b>	<b>39,558.06</b>	<b>41,685.00</b>	<b>45,983.00</b>
<b>MUNICIPAL BUILDING</b>					
SALARIES	37,886.53	38,091.00	37,495.87	39,233.73	40,396.00
VACATION	2,424.73	2,452.00	2,738.24	2,500.00	2,600.00
HOLIDAY	1,841.15	1,962.00	1,961.28	1,897.15	2,080.00
SICK PAY	537.56	0.00	566.95	0.00	0.00
FUEL OIL	12,642.06	16,500.00	10,498.59	16,500.00	16,500.00
PROPANE	66.34	50.00	1,089.97	50.00	500.00
OPERATING SUPPLIES	4,418.68	2,700.00	2,935.33	2,700.00	3,000.00
REPAIR & MAINT SUPPLIES	920.52	1,600.00	494.61	1,600.00	1,600.00
SMALL TOOLS & EQUIP	204.53	300.00	127.33	300.00	300.00
MISC. EXPENSE	1,208.00	800.00	803.05	1,000.00	1,000.00
REPAIR & MAINT	8,567.92	7,500.00	15,563.80	8,000.00	10,000.00
UTILITIES	18,876.00	18,100.00	19,160.70	19,000.00	19,000.00
IMPROVEMENTS	262,322.88	2,000.00	3,733.38	5,000.00	5,000.00
WORK ATTIRE	398.36	300.00	338.82	300.00	300.00
GYM DEPOSIT REFUNDS	312.76	0.00	50.00	0.00	0.00
<b>TOTAL MUNICIPAL BUILDING</b>	<b>352,628.02</b>	<b>92,355.00</b>	<b>97,557.92</b>	<b>98,080.88</b>	<b>102,276.00</b>
<b>REAPPRAISAL</b>					
SALARIES	0.00	0.00	0.00	0.00	0.00
CONTRACT LABOR	56,678.42	0.00	89,240.69	28,800.00	0.00
OTHER DIRECT COSTS	36.98	0.00	0.17	50.00	0.00
<b>TOTAL REAPPRAISAL</b>	<b>56,715.40</b>	<b>0.00</b>	<b>89,240.86</b>	<b>28,850.00</b>	<b>0.00</b>
<b>TOTAL ADMINISTRATION</b>	<b>795,462.51</b>	<b>477,995.00</b>	<b>642,433.95</b>	<b>561,694.91</b>	<b>536,891.00</b>



<b>FIRE DEPARTMENT</b>	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
<b>REVENUE</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
Fire Fighters Grant	0.00	0.00	0.00	0.00	0.00
2017 VEHICLE LOAN PROCEEDS	0.00	0.00	35,660.00	0.00	0.00
NEW HEAVY RESCUE	0.00	0.00	0.00	0.00	0.00
VLCT EQUIP GRANT	0.00	0.00	0.00	0.00	0.00
LABOR & MATERIALS	3,642.00	5,000.00	300.00	5,000.00	300.00
MISC. INCOME	650.00	1,500.00	150.00	1,500.00	100.00
COVENTRY CAPITAL SHARE	39,962.18	40,000.00	36,079.69	40,000.00	35,500.00
<b>TOTAL FIRE DEPT INCOME</b>	<b>44,254.18</b>	<b>46,500.00</b>	<b>72,189.69</b>	<b>46,500.00</b>	<b>35,900.00</b>
<b>EXPENSES</b>					
<b>FIRE FIGHTING</b>					
SALARIES ADMIN	38,790.62	41,192.00	41,292.06	42,428.00	42,776.00
OTHER HOURS USED -CHIEF	5,811.93	0.00	0.00	0.00	0.00
SALARIES	20,970.00	26,000.00	22,486.15	28,000.00	25,000.00
VACATION	1,943.66	1,731.00	2,524.07	1,783.00	2,754.00
HOLIDAY	1,396.88	2,077.00	1,903.86	2,140.00	2,203.00
SICK PAY	734.84	0.00	368.52	0.00	0.00
WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
SOCIAL SECURITY	5,403.89	3,039.00	4,949.62	5,400.00	5,564.00
UNEMPLOYMENT	0.00	2,638.00	0.00	0.00	0.00
RETIREMENT	3,874.72	2,880.00	3,672.91	0.00	0.00
OPERATING SUPPLIES	81.93	250.00	212.47	1,500.00	1,500.00
REPAIR & MAINT SUPPLIES	0.00	300.00	0.00	1,000.00	1,000.00
PROPERTY & CASULTY INS	8,914.35	8,235.00	8,958.32	11,500.00	10,800.00
WORKERS COMP Assig Risk	13,508.53	12,826.00	13,656.67	13,800.00	13,700.00
GASOLINE	1,760.42	3,000.00	1,930.26	3,200.00	3,200.00
POSTAGE	71.73	35.00	3.15	35.00	25.00
OTHER EXPENSE	489.10	300.00	838.20	400.00	1,000.00
OTHER EQUIPMENT MAINTENANCE	0.00	2,500.00	3,216.93	4,000.00	4,500.00
VOI FIREFIGHTER WORK COMP INS	9,700.00	0.00	0.00	9,700.00	9,700.00
REPAIR & MAINTENANCE	169.92	250.00	115.96	500.00	500.00
PERSONNEL EQUIPMENT	227.77	8,500.00	2,984.85	15,000.00	15,000.00
LIABILITY	0.00	600.00	0.00	600.00	600.00
TRAVEL	2,759.93	200.00	1,661.00	300.00	150.00
TRAINING SALARIES	2,325.00	2,500.00	1,334.57	2,500.00	2,500.00
<b>TOTAL FIRE FIGHTING</b>	<b>118,935.22</b>	<b>119,053.00</b>	<b>112,109.57</b>	<b>143,786.00</b>	<b>142,472.00</b>
<b>FIRE EQUIPMENT</b>					
TRUCK MAINTENANCE	893.48	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	6,442.18	0.00	0.00	0.00	0.00
FIRE TRUCKS & EQUIPMENT	458.90	0.00	0.00	0.00	0.00
EQUIPMENT	2,838.20	0.00	0.00	0.00	0.00
<b>TOTAL FIRE EQUIPMENT</b>	<b>10,632.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>COMMUNICATIONS</b>					
REPAIR/MAINTENANCE	1,107.42	500.00	225.17	1,500.00	1,500.00
COMMUNICATIONS	3,411.88	2,500.00	3,665.15	4,000.00	4,000.00
EQUIPMENT	770.00	1,500.00	423.00	2,500.00	2,500.00
<b>TOTAL COMMUNICATIONS</b>	<b>5,289.30</b>	<b>4,500.00</b>	<b>4,313.32</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>FIRE STATION</b>					
FUEL OIL	6,691.07	6,500.00	2,848.33	7,000.00	7,000.00
SUPPLIES	6.92	200.00	29.92	1,000.00	500.00
REPAIR/MAINTENANCE	2,326.75	1,000.00	3,527.20	1,000.00	1,000.00
UTILITIES	4,130.72	3,900.00	3,584.34	4,000.00	4,000.00
EQUIPMENT	0.00	500.00	126.97	1,000.00	500.00
<b>TOTAL FIRE STATION</b>	<b>13,155.46</b>	<b>12,100.00</b>	<b>10,116.76</b>	<b>14,000.00</b>	<b>13,000.00</b>
<b>FIRE EQUIP &amp; GRANTS</b>					
TRUCK MAINTENANCE	0.00	2,000.00	2,297.31	5,000.00	6,000.00
REPAIR & MAINTENANE	0.00	5,000.00	6,588.36	7,500.00	7,500.00
FIRE TRUCKS & EQUIP	0.00	3,000.00	1,477.90	5,000.00	5,500.00

	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
EQUIPMENT	0.00	3,500.00	1,906.98	6,000.00	6,000.00
HOMELAND Sec 97.073	0.00	0.00	0.00	0.00	0.00
HOMELAND Sec(189) 11.555	0.00	0.00	0.00	0.00	0.00
FIREFIGHTERS GRANT & Audit	0.00	45,000.00	0.00	16,250.00	15,000.00
<b>TOTAL FIRE GRANTS</b>	<b>0.00</b>	<b>58,500.00</b>	<b>12,270.55</b>	<b>39,750.00</b>	<b>40,000.00</b>
<b>TOTAL FIRE DEPT.</b>	<b>148,012.74</b>	<b>194,153.00</b>	<b>138,810.20</b>	<b>205,536.00</b>	<b>203,472.00</b>
<b>POLICE DEPARTMENT</b>					
<b>REVENUE</b>					
GHSP EQUIP INCENTIVE GRANT	9,798.21	4,000.00	3,092.98	0.00	0.00
SIU SALARIES	60,000.00	60,000.00	60,000.00	0.00	0.00
VT TRAFFIC COURT FINES	14,747.98	10,000.00	10,768.73	14,000.00	12,000.00
USDA RD DISPATCH GRANT	0	0	43,000.00	0.00	0.00
LEPC #10	0	0	0.00	0.00	0.00
BPROOF VEST DOJ GRANT	0.00	0.00	3,000.00	0.00	0.00
EFF GRANT 99.99	2,000.00	2,000.00	1,888.19	0.00	0.00
CONTRACTED SERVICES	34,518.11	43,244.00	7,047.42	0.00	0.00
OPER STONEGARDEN 97.067	3,498.87	20,000.00	10,144.06	0.00	0.00
NCUHS RESOURCE OFFICER	0.00	65,142.00	0.00	0.00	0.00
STONEGARDEN EQUIP 97.067	16,687.60	46,400.00	26,757.55	0.00	0.00
PARKING FINES	1,005.00	500.00	490.00	750.00	450.00
EQUITABLE SHARE ACCT.	1,000.00		0.00	0.00	0.00
DISTRICT COURT RESTITUTION	204.17	0.00	107.00	0.00	0.00
GHSP DRE REIMBURSEMENT	185.72	1,000.00	0.00	0.00	0.00
GHSP DUI ANYTIME 20.608	1,475.07	10,000.00	1,045.27	0.00	0.00
GHSP ANYTIME 20.600	15,143.24	8,000.00	3,083.69	0.00	0.00
DISPATCH GRANT	119,785.00	0.00	94,592.25	0.00	0.00
VLCT TRAINNG GRANT	2,500.00	0.00	0.00	0.00	0.00
POLICE REPORTS	1,392.00	2,000.00	1,395.00	1,500.00	1,400.00
POLICE INVOICE INCOME	5,600.93	3,600.00	4,969.00	3,000.00	3,000.00
INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00
VDTF	45,198.31	0.00	73,903.49	0.00	0.00
2017 CRUISER LOAN PROCEEDS	0.00	0.00	29,810.00	0.00	0.00
DISPATCH INCOME	0.00	0.00	5,000.00	10,000.00	20,000.00
OTHER REIMBURSEMENT	300.00	0.00	0.00	0.00	0.00
DOG IMPOUND FEES	240.00	200.00	210.00	200.00	200.00
<b>TOTAL POLICE INCOME</b>	<b>335,280.21</b>	<b>276,086.00</b>	<b>380,304.63</b>	<b>29,450.00</b>	<b>37,050.00</b>
<b>PROPOSED EXPENDITURES</b>					
<b>ADMINISTRATION</b>					
SALARIES	53,985.66	57,000.00	57,153.06	58,710.00	60,987.57
VACATION	4,718.15	5,000.00	4,835.45	5,150.00	6,837.44
HOLIDAY	1,849.22	3,000.00	2,250.00	3,090.00	3,282.00
SICK PAY	899.65	0.00	895.08	0.00	0.00
LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00
UNIFORM ALLOWANCE	500.00	500.00	500.00	500.00	500.00
OFFICE SUPPLIES	27.84	100.00	254.36	150.00	150.00
OPERATING SUPPLIES	0.00	100.00	0.00	150.00	150.00
ADVERTISING	0.00	600.00	573.76	1,000.00	600.00
ON-CALL PAY	660.00	1,040.00	646.00	1,040.00	1,040.00
COMMUNICATIONS	900.66	1,120.00	264.52	1,500.00	1,500.00
TRAVEL & MISC. EXPENSE	260.97	400.00	1,847.67	1,000.00	1,000.00
POLICE LIABILITY INS	49,277.33	49,277.00	50,247.85	53,800.00	55,414.00
OTHER EXPENSES	-138.37	750.00	1,027.03	1,000.00	1,000.00
TRAINING	668.00	1,000.00	303.13	1,000.00	1,000.00
<b>TOTAL POLICE ADMIN.</b>	<b>113,609.11</b>	<b>119,887.00</b>	<b>120,797.91</b>	<b>128,090.00</b>	<b>133,461.00</b>
<b>POLICE PATROL</b>					
SICK PAY	26,666.10	0.00	23,167.46	0.00	0.00
VACATION	33,024.55	33,649.00	28,668.19	41,912.00	36,674.00
HOLIDAY	1,225.48	28,705.00	12,988.18	55,287.00	61,698.00
SALARIES	417,242.72	574,060.00	423,253.69	662,530.00	557,891.00

	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
OVERTIME	86,343.03	51,000.00	89,930.89	40,000.00	50,000.00
PART-TIME	113,179.09	42,000.00	67,234.02	10,000.00	25,000.00
ON-CALL PAY	2,196.00	2,500.00	2,040.00	2,500.00	2,500.00
OPERATING SUPPLIES	4,591.83	7,500.00	6,442.85	7,500.00	8,300.00
OFFICE SUPPLIES	2,730.63	2,750.00	1,043.79	2,750.00	2,750.00
GASOLINE	14,026.04	22,000.00	13,187.73	22,000.00	20,000.00
GHSP EQUIP INCENTIVE GRANT	4,820.00	4,000.00	5,072.98	0.00	0.00
SIU SALARIES	47,327.20	51,189.00	47,373.48	0.00	0.00
COMMUNICATIONS	27,131.90	30,500.00	28,563.88	13,850.00	15,000.00
NCUHS RESOURCE OFFICER	34,749.65	37,313.00	0.00	0.00	0.00
UNIFORM PURCHASES	6,092.70	3,000.00	2,679.66	3,000.00	3,000.00
VEHICLE MAINTENANCE SUPPL	523.86	3,000.00	1,111.67	5,000.00	7,400.00
VEHICLE REPAIR & MAINTENANCE	13,115.95	10,000.00	17,462.51	11,500.00	16,500.00
OUTSIDE SERVICES	4,941.33	5,000.00	505.87	5,000.00	6,000.00
EQUITABLE SHARE	1,000.00	0.00	0.00	0.00	0.00
GHSP DRE REIMBURSEMENT	0.00	1,000.00	0.00	0.00	0.00
LEPC #10	0.00	0.00	3,000.00	0.00	0.00
UNIFORM ALLOWANCE	5,850.00	5,850.00	5,150.00	6,382.00	6,300.00
TRAINING	12,828.64	15,000.00	8,004.06	13,000.00	13,000.00
BPROOF VEST DOJ GRANT	0.00	1,400.00	0.00	0.00	0.00
HWY SAFETY ANYTIME 20.60	7,715.51	8,000.00	2,429.15	0.00	0.00
USDA RD DISPATCH GRANT	0.00	0.00	72,440.06	0.00	0.00
DISPATCH GRANT	119,785.00	0.00	95,390.25	0.00	0.00
GHSP DUI ANYTIME 20.608	1,096.35	10,000.00	1,138.28	0.00	0.00
EQUIPMENT	16,601.59	8,000.00	3,686.59	10,000.00	13,500.00
OPER STONEGARDEN 97.067	5,606.45	20,000.00	11,460.02	0.00	0.00
EFF GRANT 99.99	2,046.95	2,000.00	1,617.18	0.00	0.00
STONEGARDEN EQUIP 97.067	16,730.50	46,400.00	29,893.41	0.00	0.00
VDTF	42,549.87	0.00	55,068.67	0.00	0.00
K-9 EXPENSES	473.18	1,200.00	137.12	1,200.00	1,200.00
BULLET PROOF VESTS	0.00	0.00	864.00	2,000.00	2,000.00
<b>TOTAL POLICE PATROL</b>	<b>1,072,212.10</b>	<b>1,027,016.00</b>	<b>1,061,005.64</b>	<b>915,411.00</b>	<b>848,713.00</b>
<b>POLICE DISPATCH</b>					
SICK PAY	0.00	0.00	3,520.04	0.00	0.00
VACATION	0.00	0.00	3,132.12	4,975.00	5,964.00
HOLIDAY	0.00	0.00	860.04	7,578.00	12,555.00
SALARIES	0.00	0.00	48,630.27	63,701.00	113,646.00
OVERTIME	0.00	0.00	3,376.64	4,000.00	4,000.00
PART-TIME	0.00	0.00	9,474.50	10,000.00	10,000.00
OPERATING SUPPLIES	0.00	0.00	179.95	1,000.00	1,000.00
OFFICE SUPPLIES	0.00	0.00	248.20	1,000.00	1,000.00
COMMUNICATIONS	0.00	0.00	7,882.41	23,768.00	23,768.00
UNIFORM PURCHASES	0.00	0.00	857.89	1,500.00	1,500.00
OUTSIDE SERVICES	0.00	0.00	95.00	2,500.00	3,000.00
UNIFORM ALLOWANCE	0.00	0.00	900.00	1,064.00	900.00
TRAINING	0.00	0.00	105.50	2,000.00	2,000.00
EQUIPMENT	0.00	0.00	0.00	2,500.00	2,500.00
<b>TOTAL POLICE DISPATCH</b>	<b>0.00</b>	<b>0.00</b>	<b>79,262.56</b>	<b>125,586.00</b>	<b>181,833.00</b>
<b>ANIMAL CONTROL</b>					
SALARIES	2,280.00	3,200.00	2,510.00	3,200.00	3,200.00
OPERATING SUPPLIES	0.00	100.00	0.00	100.00	100.00
PROFESSIONAL EXPENSE	1,570.50	1,500.00	504.00	2,000.00	2,000.00
<b>TOTAL ANIMAL CONTROL</b>	<b>3,850.50</b>	<b>4,800.00</b>	<b>3,014.00</b>	<b>5,300.00</b>	<b>5,300.00</b>
<b>CONTRACTED SERVICES</b>					
SALARIES	2,147.15	1,000.00	3,308.33	0.00	0.00
SOCIAL SECURITY	185.12	0.00	247.34	0.00	0.00
MUNICIPAL RETIREMENT	1,607.59	0.00	447.77	0.00	0.00
UNEMPLOYMENT COMPENSATION	913.01	0.00	223.04	0.00	0.00
WORKER'S COMPENSATION	1,396.90	0.00	463.58	0.00	0.00
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00

	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
SALARIES NCUHS	3,725.25	5,000.00	0.00	0.00	0.00
SOCIAL SECURITY	277.12	0.00	0.00	0.00	0.00
RETIREMENT	0.00	0.00	0.00	0.00	0.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
SALARIES N C HOSPITAL	19,779.12	37,243.00	2,642.36	0.00	0.00
SOCIAL SECURITY	1,482.07	0.00	210.63	0.00	0.00
RETIREMENT	0.00	0.00	0.00	0.00	0.00
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CONTRACTED SERVICES</b>	<b>31,513.33</b>	<b>43,243.00</b>	<b>7,543.05</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTA POLICE DEPARTMENT</b>	<b>1,221,185.04</b>	<b>1,194,946.00</b>	<b>1,271,623.16</b>	<b>1,174,387.00</b>	<b>1,169,307.00</b>
<b>PUBLIC WORKS</b>					
<b>REVENUE</b>					
<b>STREET DEPARTMENT</b>					
STATE AID TO HIGHWAY	138,258.51	138,500.00	138,281.98	138,500.00	138,500.00
STREET DEPT. LAB & MAT	8,892.46	6,000.00	39,903.81	0.00	0.00
PUBLIC WORKS OTHER	3,722.75	2,000.00	652.00	0.00	0.00
AOT PAVING GRANT	112,000.00	0.00	0.00	0.00	0.00
WESTERN AVE BRIDGE	175,000.00	0.00	0.00	0.00	0.00
LONG BRIDGE REVENUE		0.00	0.00	0.00	0.00
ST. CONSTRUCTION REIMB	111,072.31	0.00	0.00	0.00	0.00
AOT BIKE PATH	0.00	2,361.00	2,360.70	0.00	0.00
MATERIALS SOLD	0.00	0.00	0.00	0.00	0.00
ROAD CONST. BOND	0.00	0.00	0.00	0.00	0.00
FEMA REIMBURSEMENT	70.00	0.00	0.00	0.00	0.00
<b>TOTAL STREET DEPT</b>	<b>549,016.03</b>	<b>148,861.00</b>	<b>181,198.49</b>	<b>138,500.00</b>	<b>138,500.00</b>
<b>PUBLIC WORKS EXPENSES</b>					
<b>ADMINISTRATION</b>					
SALARIES	22,570.04	24,568.00	22,631.71	25,306.68	26,144.00
VACATION	27,137.09	26,202.00	31,535.95	27,698.10	29,207.00
HOLIDAY	17,091.66	18,043.00	17,978.86	18,391.54	18,400.00
SICK PAY	12,925.32	0.00	13,753.87	0.00	0.00
LONGEVITY PAY	1,825.00	1,995.00	1,945.00	1,995.00	1,995.00
OFFICE SUPPLIES	1,062.41	700.00	330.47	700.00	600.00
EMPLOYEE WORK CLOTHES	3,498.17	3,600.00	2,653.60	3,600.00	3,600.00
COMMUNICATIONS	1,776.49	2,300.00	3,378.53	2,500.00	3,400.00
PROFESSIONAL EXPENSES	0.00	300.00	374.98	300.00	300.00
REPAIR & MAINTENANCE	1,895.31	1,200.00	2,203.76	1,500.00	2,000.00
OTHER EXPENSES	38.07	150.00	154.00	150.00	150.00
SOFTWARE EXPENSE	140.42	1,000.00	0.00	1,000.00	1,000.00
NEW EQUIPMENT	502.44	500.00	0.00	500.00	500.00
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>90,462.42</b>	<b>80,558.00</b>	<b>96,940.73</b>	<b>83,641.32</b>	<b>87,296.00</b>
<b>STREET MAINT</b>					
REGULAR PAY	23,936.52	103,438.00	39,647.28	103,438.00	125,000.00
OVERTIME PAY	25,877.11	8,000.00	23,054.24	8,000.00	8,000.00
OTHER PAY	730.32	1,425.00	837.53	1,425.00	1,425.00
CAPITAL IMPROVEMENTS	1,015.67	0.00	0.00	0.00	0.00
REPAIR /MAINTENANCE	49,556.58	0.00	47,535.78	0.00	0.00
SWEEPING/WASHING	6,534.02	0.00	10,574.42	0.00	0.00
HOT MIX/PAVING	18,926.05	0.00	21,445.97	0.00	0.00
GRADING ROADS	5,469.25	0.00	7,039.97	0.00	0.00
DUST CONTROL	90.09	0.00	191.48	0.00	0.00
TREE/BRUSH REMOVAL	874.63	2,000.00	1,897.20	2,000.00	2,000.00
BRIDGE MAINT.- LONG BRIDGE	444.29	0.00	442.89	0.00	0.00
MATERIALS	30,896.69	40,000.00	33,204.77	38,000.00	36,000.00
TRUCK & EQUIP MAINT SUPPLIES	7,509.03	5,500.00	7,402.70	5,500.00	5,500.00

	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
TRUCK & EQUIPMENT PARTS	36,654.09	15,000.00	9,655.69	15,000.00	15,000.00
SMALL TOOLS & EQUIP	3,096.05	2,100.00	2,426.83	2,100.00	2,000.00
FUEL	15,889.60	22,000.00	8,993.97	21,000.00	17,000.00
Special St. Proj Labor	893.54	0.00	0.00	0.00	0.00
TREE REMOVAL CONTRACTOR	0.00	2,500.00	0.00	2,500.00	2,500.00
TRUCK & EQUIP RENTAL	1,107.45	1,000.00	688.14	1,000.00	1,000.00
TRUCK & EQUIP REPAIRS	5,319.71	8,000.00	5,465.96	8,000.00	7,000.00
EQUIPMENT	63.62	2,000.00	2,787.94	2,000.00	2,000.00
OUTSIDE CONTRACTING	100.00	200.00	420.00	200.00	200.00
<b>TOTAL STREET MAINT</b>	<b>234,984.31</b>	<b>213,163.00</b>	<b>223,712.76</b>	<b>210,163.00</b>	<b>224,625.00</b>
<b>WINTER MAINTENANCE</b>					
REGULAR PAY	64,185.64	87,000.00	80,616.02	88,082.32	91,115.00
OVERTIME PAY	4,319.53	14,000.00	10,339.27	14,000.00	11,500.00
ON-CALL PAY	2,548.00	3,000.00	3,745.35	3,000.00	3,800.00
OTHER PAY	0.00	0.00	0.00	0.00	0.00
REGULAR PAY SNOW PLOWING	18,362.28	29,000.00	23,844.44	29,000.00	29,000.00
REGULAR PAY SALT & SAND PAY	4,734.03	22,000.00	7,349.89	22,000.00	22,000.00
MATERIALS	104,192.17	115,000.00	137,603.45	118,000.00	122,000.00
TRUCK & EQUIP PARTS	17,687.94	18,000.00	19,099.24	18,000.00	20,000.00
SMALL TOOLS & EQUIPMENT	988.09	400.00	220.28	400.00	400.00
FUEL	8,571.39	23,000.00	19,401.49	21,000.00	20,000.00
TRUCK & EQUIP MAINT SUPPLIES	6,319.69	7,000.00	6,238.89	7,000.00	7,000.00
TRUCK & EQUIPMENT RENTAL	0.00	7,000.00	2,685.00	7,000.00	5,000.00
TRUCK & EQUIPMENT REPAIRS	4,529.46	15,000.00	11,477.14	15,000.00	14,000.00
EQUIPMENT	0.00	500.00	0.00	500.00	500.00
<b>TOTAL WINTER MAINT</b>	<b>236,438.22</b>	<b>340,900.00</b>	<b>322,620.46</b>	<b>342,982.32</b>	<b>346,315.00</b>
<b>GARAGE &amp; FACILITIES</b>					
REGULAR PAY	845.82	2,000.00	506.33	4,000.00	4,500.00
FUEL	0.00	0.00	0.00	0.00	0.00
PROPANE	6,699.90	12,800.00	6,674.98	12,800.00	9,000.00
OPERATING SUPPLIES	3,430.83	3,900.00	2,601.92	3,900.00	3,700.00
REPAIR SUPPLIES	429.53	300.00	199.91	300.00	300.00
SMALL TOOLS & EQUIPMENT	1,367.20	1,200.00	1,922.86	1,200.00	1,400.00
COMMUNICATIONS	4,326.20	4,000.00	5,770.15	4,500.00	5,800.00
REPAIR & MAINTENANCE	2,630.66	2,800.00	2,427.84	3,000.00	3,000.00
UTILITIES	10,046.97	8,500.00	9,405.30	10,000.00	10,500.00
PROFESSIONAL EXPENSE	659.09	500.00	1,154.90	500.00	1,100.00
EQUIPMENT	640.10	300.00	2,947.54	300.00	500.00
IMPROVEMENTS	146.11	300.00	798.10	300.00	800.00
STATE OPERATING FEES	302.40	250.00	0.00	500.00	500.00
<b>TOTAL GARAGE &amp; FACILITIES</b>	<b>31,524.81</b>	<b>36,850.00</b>	<b>34,409.83</b>	<b>41,300.00</b>	<b>41,100.00</b>
<b>CITY PROPERTY</b>					
REGULAR PAY	10,652.57	22,000.00	5,237.03	22,000.00	21,500.00
MISC.	0.00	0.00	0.00	0.00	0.00
MAINTENANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00
REPAIR SUPPLIES	127.00	200.00	2.02	200.00	200.00
SMALL TOOLS & EQUIPMENT	92.37	0.00	0.00	0.00	0.00
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00
UTILITIES (RAILROAD SQ)	464.90	650.00	602.49	650.00	700.00
TREE MAINTENANCE	3,150.46	500.00	624.35	500.00	750.00
PROPERTY & CASUALTY INS	27,102.78	27,102.00	29,373.67	31,500.00	32,000.00
<b>TOTAL CITY PROPERTY</b>	<b>41,590.08</b>	<b>50,452.00</b>	<b>35,839.56</b>	<b>54,850.00</b>	<b>55,150.00</b>
<b>STORM WATER MAINT. (Act 64)</b>					
REGULAR PAY	162.56	44,200.00	0.00	44,200.00	49,000.00
OVERTIME PAY	293.46	2,000.00	1,262.56	0.00	1,000.00
CAPITAL IMPROVEMENTS	2,800.60	1,000.00	2,444.83	0.00	0.00
REPAIRS/THAW LINE	1,034.61	0.00	1,297.77	0.00	0.00
DITCHING	2,570.65	0.00	2,115.34	0.00	0.00

	<b>FY-15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
DITCH CLEANING	3,396.27	0.00	2,554.43	0.00	0.00
SHOULDER MOWING	16,693.97	0.00	15,000.64	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	285.52	200.00	240.88	200.00	250.00
TRUCK & EQUIPMENT PARTS	1,685.82	1,000.00	718.11	1,000.00	1,000.00
SMALL TOOLS & EQUIPMENT	699.94	1,000.00	331.73	1,000.00	500.00
MATERIALS	5,881.02	10,000.00	13,524.72	8,000.00	15,000.00
FUEL	0.00	0.00	0.00	0.00	0.00
TRUCK & EQUIPMENT RENTAL	240.00	5,000.00	0.00	3,500.00	3,000.00
TRUCK & EQUIPMENT REPAIRS	0.00	200.00	0.00	200.00	200.00
OUTSIDE CONTRACTING	10,758.50	10,700.00	7,502.50	11,200.00	9,000.00
VIDEO LINES	0.00	5,200.00	0.00	0.00	0.00
STATE FEE - STORMWATER	968.00	370.00	246.40	740.00	750.00
<b>TOTAL STORM MAINTENANCE</b>	<b>47,470.92</b>	<b>80,870.00</b>	<b>47,239.91</b>	<b>70,040.00</b>	<b>79,700.00</b>
<b>TRAFFIC MAINTENANCE</b>					
REGULAR PAY	18,300.05	31,000.00	12,510.96	22,000.00	29,000.00
OVERTIME PAY	132.81	600.00	124.65	200.00	0.00
OTHER PAY	0.00	0.00	0.00	0.00	0.00
PAVEMENT MARKING	11,442.98	0.00	8,641.74	11,000.00	0.00
CRACK SEALING	2,427.92	0.00	0.00	0.00	0.00
FLAGGING	393.63	0.00	1,084.52	0.00	0.00
SIGN REPAIR/REPLACE	486.26	0.00	103.36	0.00	0.00
GUARDRAILS	181.83	0.00	102.15	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	0.00	0.00	5.69	0.00	0.00
TRUCK & EQUIPMENT PARTS	0.00	0.00	0.00	0.00	0.00
MATERIALS LINE STRIPPING	6,409.38	2,800.00	7,587.51	4,000.00	4,000.00
MATERIALS SIGNS	2,403.50	5,000.00	1,688.30	5,000.00	4,000.00
SMALL TOOLS & EQUIPMENT	39.92	100.00	0.00	100.00	100.00
IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
OUTSIDE CONTRACTING	3,307.05	6,000.00	1,361.89	3,500.00	3,000.00
TRAFFIC LIGHT MAINTENANCE	860.37	3,000.00	23.80	4,500.00	3,000.00
UTILITY TRAFFIC LIGHTS	5,907.33	6,500.00	6,372.00	7,500.00	7,000.00
UTILITY STREET LIGHTS	95,568.99	90,000.00	85,222.93	95,000.00	85,000.00
EQUIPMENT	1,251.96	0.00	0.00	0.00	0.00
<b>TOTAL TRAFFIC MAINTENANCE</b>	<b>149,113.98</b>	<b>145,000.00</b>	<b>124,829.50</b>	<b>152,800.00</b>	<b>135,100.00</b>
<b>PRIVATE WORK EXPENDITURES</b>					
PRIVATE WORK LABOR	1,091.22	0.00	121.14	0.00	0.00
PRIVATE WORK MATERIALS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PRIVATE WORK EXPENSE</b>	<b>1,091.22</b>	<b>0.00</b>	<b>121.14</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PUBLIC WORKS</b>	<b>832,675.96</b>	<b>947,793.00</b>	<b>885,713.89</b>	<b>955,776.64</b>	<b>969,286.00</b>
<b>RECREATION</b>					
<b>REVENUE</b>					
<b>PROUTY BEACH</b>					
PROUTY BEACH ADMISS	3,991.51	5,200.00	3,088.75	3,000.00	3,000.00
PROUTY BEACH CAMP	99,403.36	110,000.00	116,244.63	115,000.00	115,000.00
PROUTY BEACH TENNIS	0.00	0.00	0.00	0.00	0.00
PROUTY BEACH MISC.	1,555.00	0.00	2,539.40	2,000.00	2,000.00
TENT RENTAL	0.00	0.00	0.00	0.00	0.00
EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
REC VOLLYBALL LEAGUE	0.00	0.00	0.00	0.00	0.00
PROUTY ELECTRIC	3,576.11	5,000.00	4,181.96	4,000.00	4,000.00
CAMPGROUND STORE	0.00	0.00	397.50	0.00	0.00
SWIM PROJECT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PROUTY BEACH</b>	<b>108,525.98</b>	<b>120,200.00</b>	<b>126,452.24</b>	<b>124,000.00</b>	<b>124,000.00</b>
<b>RECREATION MISC.</b>					
SALARY SENIOR REIMB	3,161.75	3,000.00	2,790.72	3,000.00	3,000.00
SENIOR CENTER OTHER REIMB	0.00	0.00	0.00	0.00	0.00
OTHER	5,000.00	0.00	184.00	0.00	0.00
GYM RENTAL	2,778.00	3,000.00	3,135.00	3,400.00	3,500.00

	<b>FY-15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
PLAY WORLD	3,400.00	0.00	50.00	0.00	0.00
PROGRAMS & EVENTS	0.00	0.00	0.00	0.00	0.00
CHRISTMAS PARTY	0.00	15,000.00	0.00	0.00	0.00
NEKCA SVCS GRANT	0.00	0.00	0.00	0.00	0.00
RECREATION MISC.	2,541.00	2,000.00	16,351.22	2,000.00	0.00
TRACK & FIELD	0.00	1,000.00	0.00	0.00	0.00
AQUATIC NUIS AQ12-55	0.00	0.00	0.00	0.00	0.00
ANNUAL EVENTS	26,214.77	0.00	37,347.30	26,500.00	45,000.00
ADULT PROGRAMS	7,485.00	0.00	8,794.43	7,500.00	8,000.00
SUMMER PROGRAMS	19,627.80	10,000.00	24,363.80	20,000.00	24,000.00
DONATIONS	16,382.03	0.00	10,000.00	0.00	0.00
SCHOOL BREAK CAMPS	10,287.00	7,000.00	10,784.75	12,000.00	0.00
<b>TOTAL REC MISC.</b>	<b>96,877.35</b>	<b>41,000.00</b>	<b>113,801.22</b>	<b>74,400.00</b>	<b>83,500.00</b>
<b>GARDNER PARK</b>					
Gardner Park Restoration Grant	0.00	0.00	0.00	0.00	0.00
GARDNER PARK LIGHTS	252.00	0.00	0.00	250.00	0.00
GARDNER PARK RESTORATION	0.00	0.00	18.00	0.00	0.00
FIELD RENTAL	6,972.00	3,000.00	13,645.25	6,000.00	10,000.00
GARDNER PARK MISC	395.00	0.00	1,003.50	0.00	0.00
GARDNER PARK RENTAL	589.00	2,000.00	471.10	600.00	500.00
SKATING RINK INCOME	436.00	0.00	0.00	0.00	0.00
GARDNER PARK EQUIP RENTAL	0.00	0.00	0.00	400.00	0.00
<b>TOTAL GARDNER PARK INC</b>	<b>8,644.00</b>	<b>5,000.00</b>	<b>15,137.85</b>	<b>7,250.00</b>	<b>10,500.00</b>
<b>WATERFRONT</b>					
GATEWAY UTILITY REIMBURSE	0.00	0.00	4,175.89	0.00	8,700.00
NORTHERN STAR RENT	3,383.10	1,500.00	2,455.75	3,500.00	0.00
DINGHY DOCK	800.00	300.00	550.00	400.00	1,500.00
GATEWAY CENTER	19,438.20	25,000.00	13,111.40	15,000.00	13,200.00
GATEWAY UTILITIES	0.00	0.00	450.00	7,500.00	0.00
SNACK BAR RENT	580.64	300.00	0.00	500.00	0.00
GASOLINE SALES	67,682.12	85,000.00	47,134.07	68,000.00	48,000.00
MISC SALES	2,360.06	2,500.00	3,779.95	2,000.00	3,000.00
OVER-NIGHT TIE UPS	3,559.96	4,000.00	2,843.18	3,500.00	2,500.00
BOAT SLIP RENTALS	36,277.50	30,000.00	36,930.50	31,000.00	36,000.00
BOAT WASH STICKERS	275.68	250.00	0.00	0.00	0.00
DOCK REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WATERFRONT</b>	<b>134,357.26</b>	<b>148,850.00</b>	<b>111,430.74</b>	<b>131,400.00</b>	<b>112,900.00</b>
<b>TOTAL RECREATION</b>	<b>348,404.59</b>	<b>315,050.00</b>	<b>366,822.05</b>	<b>337,050.00</b>	<b>330,900.00</b>
<b>RECREATION EXPENSES</b>					
SALARIES	51,916.82	55,418.00	42,661.29	45,000.00	46,000.00
VACATION	5,883.72	4,810.00	6,205.99	5,500.00	5,984.00
HOLIDAY	3,838.25	5,772.00	5,243.89	4,000.00	6,137.00
SICK PAY	5,493.86	0.00	3,718.11	5,500.00	0.00
LONGEVITY PAY	100.00	100.00	100.00	100.00	300.00
OFFICE SUPPLIES	1,403.66	1,000.00	1,019.00	1,000.00	1,000.00
EMPLOYEE WORK ATTIRE	1,499.69	1,000.00	763.55	1,500.00	800.00
COMMUNICATIONS	1,836.19	2,000.00	2,607.83	2,000.00	3,000.00
TRAVEL & MISC.	1,958.49	1,800.00	249.54	2,000.00	500.00
PROFESSIONAL	1,374.50	2,000.00	1,144.00	1,500.00	1,500.00
REPAIR & MAINTENANCE	1,313.00	1,000.00	1,079.09	1,000.00	1,000.00
NEW EQUIPMENT	0.00	1,000.00	1,172.41	500.00	1,200.00
ASCAP	671.00	675.00	677.00	500.00	500.00
OTHER EXPENSES	389.78	500.00	359.30	675.00	400.00
AQUATIC NUISQANCE AQ11-55	0.00	0.00	0.00	0.00	0.00
PROPERTY & CASUALTY INS	10,321.74	10,322.00	10,745.90	11,500.00	12,000.00
<b>TOTAL REC ADMIN.</b>	<b>88,000.70</b>	<b>87,397.00</b>	<b>77,746.90</b>	<b>82,275.00</b>	<b>80,321.00</b>

	<b>FY-15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
<b>SENIOR CITIZENS CENTER</b>					
SALARIES	5,846.55	6,000.00	5,169.60	6,000.00	5,500.00
EVENTS	100.00	0.00	789.00	0.00	1,000.00
<b>TOTAL SENIOR CITIZENS CTR.</b>	<b>5,946.55</b>	<b>6,000.00</b>	<b>5,958.60</b>	<b>6,000.00</b>	<b>6,500.00</b>
<b>PROUTY BEACH</b>					
SALARIES	280.00	45,000.00	0.00	50,000.00	56,000.00
PB Waterfront	1,204.82	0.00	314.40	0.00	0.00
Ticket Booth Attendant	12,221.28	0.00	13,319.38	0.00	0.00
ON-CALL PAY	0.00	0.00	0.00	0.00	0.00
OVERTIME	0.00	0.00	0.00	0.00	0.00
Mowing & Trimming	4,568.30	0.00	3,333.72	0.00	0.00
Maintenance	34,045.60	0.00	30,822.07	0.00	0.00
GASOLINE	313.08	1,500.00	1,602.19	600.00	1,600.00
Security	1,242.33	0.00	937.90	0.00	1,000.00
OPERATING SUPPLIES	4,841.74	2,500.00	4,610.72	3,000.00	4,500.00
REPAIR & MAINTENANCE SUPPLIES	2,504.32	2,000.00	3,032.24	2,000.00	3,000.00
SMALL TOOLS & EQUIP.	445.00	250.00	82.83	300.00	300.00
EQUIPMENT MAINTENANCE	908.69	350.00	264.30	500.00	500.00
COMMUNICATIONS	2,715.33	2,600.00	2,934.12	3,000.00	6,300.00
REPAIR & MAINTENANCE	2,810.51	2,500.00	8,602.77	2,000.00	3,000.00
UTILITIES	14,756.44	15,000.00	14,138.71	15,000.00	15,000.00
REFUNDS	1,492.98	0.00	692.50	0.00	700.00
OTHER EXPENSES	1,570.06	1,000.00	1,212.48	1,000.00	500.00
CONTRACTED SERVICES	40.00	1,000.00	345.00	500.00	0.00
NEW EQUIPMENT	224.99	250.00	368.98	250.00	1,000.00
IMPROVEMENTS	1,372.42	2,000.00	2,211.75	1,500.00	2,000.00
WASTE DISPOSAL	1,350.04	1,400.00	2,525.04	1,500.00	2,500.00
CAMPGROUND STORE	0.00	0.00	245.18	0.00	300.00
MERCHANDISE	0.00	0.00	0.00	1,000.00	0.00
<b>TOTAL PROUTY BEACH</b>	<b>88,907.93</b>	<b>77,350.00</b>	<b>91,596.28</b>	<b>82,150.00</b>	<b>98,200.00</b>
<b>RECREATION PROGRAMS</b>					
SALARIES	68,816.57	54,590.00	70,445.48	70,000.00	40,000.00
ON-CALL PAY	0.00	780.00	0.00	780.00	780.00
ADULT PROGRAMS	582.41	600.00	9,655.92	600.00	12,000.00
PROGRAM REFUNDS	516.08	0.00	848.00	0.00	500.00
TRACK & FIELD	0.00	300.00	0.00	0.00	0.00
OPERATING SUPPLIES	124.89	0.00	660.96	150.00	700.00
BASKETBALL EXPENSES	769.31	300.00	2,903.67	800.00	0.00
SCHOOL VACATION CAMPS	874.03	4,000.00	94.51	4,000.00	0.00
PROGRAM & MATERIALS	15.06	0.00	0.00	0.00	0.00
VOLLEYBALL EXPENSE	0.00	0.00	0.00	0.00	0.00
HALLOWEEN EXPENSE	0.00	0.00	0.00	0.00	0.00
NEW EQUIPMENT	310.44	150.00	17.96	100.00	100.00
ANNUAL EVENTS	53,697.51	25,000.00	47,709.76	42,500.00	47,000.00
OTHER PROGRAMS	1,256.28	200.00	260.85	200.00	200.00
SUMMER PROGRAMS	7,928.25	4,000.00	8,300.92	5,000.00	8,000.00
WINTER PROGRAM	4,285.10	0.00	3,901.08	0.00	0.00
PLAYWORLD GF	4,115.10	0.00	3,702.62	4,500.00	4,000.00
SAILING PROGRAM	0.00	0.00	513.00	0.00	0.00
<b>TOTAL RECREATION PROGRAMS</b>	<b>143,291.03</b>	<b>89,920.00</b>	<b>149,014.73</b>	<b>128,630.00</b>	<b>113,280.00</b>
<b>GARDNER PARK</b>					
SALARIES	4,110.07	45,000.00	649.20	47,000.00	53,000.00
Gardner Park Maintenance	40,225.11	0.00	40,777.81	0.00	0.00
Causeway Maintenance	405.03	0.00	498.15	0.00	0.00
Pomerleau Park Maintenance	983.82	0.00	272.73	0.00	0.00
ON-CALL PAY	1,473.00	780.00	1,350.00	1,500.00	1,400.00
OVERTIME	345.27	0.00	407.48	0.00	0.00
GASOLINE	2,864.91	4,000.00	1,968.33	3,000.00	2,000.00
FUEL OIL	929.92	1,500.00	634.87	1,500.00	700.00
OPERATING SUPPLIES	4,036.59	3,000.00	3,154.22	3,000.00	3,000.00



	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
REPAIR & MAINT SUPPLIES	2,399.08	3,000.00	2,330.77	2,500.00	2,500.00
SMALL TOOLS & EQUIPMENT	263.59	400.00	489.62	400.00	500.00
SECURITY	1,860.97	0.00	1,306.38	0.00	1,300.00
Equipment Maintenance	1,316.24	0.00	883.70	0.00	900.00
COMMUNICATIONS	2,368.77	2,000.00	3,053.53	2,400.00	3,000.00
REPAIR & MAINTENANCE	4,852.52	4,000.00	3,520.28	4,000.00	3,500.00
UTILITIES	2,500.30	2,200.00	1,958.18	2,500.00	2,000.00
OTHER EXPENSES	460.97	1,750.00	192.42	500.00	200.00
CONTRACTED SERVICES	40.00	0.00	0.00	0.00	0.00
IMPROVEMENTS	2,545.87	3,500.00	2,679.40	2,500.00	2,500.00
Gardner Park Restoration Grant	0.00	37,500.00	2,759.66	0.00	0.00
EQUIPMENT	0.00	0.00	0.00	0.00	0.00
WASTE DISPOSAL	1,200.00	1,500.00	866.00	1,500.00	1,000.00
COMMUNITY FOREST PROGRAM	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GARDNER PARK</b>	<b>75,182.03</b>	<b>110,130.00</b>	<b>69,752.73</b>	<b>72,300.00</b>	<b>77,500.00</b>
<b>WATERFRONT</b>					
SALARIES	803.40	29,000.00	536.07	25,000.00	36,000.00
GATEWAY MAINTENANCE	16,720.83	0.00	2,891.59	0.00	0.00
DOCK MAINTENANCE	14,186.06	0.00	19,016.53	0.00	0.00
GROUNDS MAINTENANCE	6,289.06	0.00	6,649.45	0.00	0.00
SECURITY	1,835.18	0.00	645.98	0.00	0.00
ON CALL	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	1,794.63	2,500.00	1,939.55	1,500.00	2,000.00
REPAIR & MAIN. SUPPLIES	2,519.22	1,000.00	819.03	1,500.00	1,000.00
COMMUNICATIONS	522.27	500.00	2,576.14	600.00	2,500.00
REPAIR & MAINTENANCE	2,744.88	3,000.00	2,085.83	2,500.00	2,000.00
UTILITIES	6,599.36	5,000.00	8,411.44	6,500.00	9,000.00
RESALE GASOLINE	46,503.26	72,000.00	29,983.17	60,000.00	40,000.00
MERCHANDISE FOR RESALE	551.25	1,000.00	1,483.12	1,000.00	1,200.00
OTHER EXPENSES	1,075.00	500.00	327.03	500.00	500.00
WF GREETER PROGRAM	0.00	0.00	1,828.75	0.00	0.00
IMPROVEMENTS	7,639.58	3,000.00	1,402.55	2,000.00	2,000.00
GATEWAY CENTER HEAT, ETC.	11,755.05	9,000.00	10,570.31	0.00	3,200.00
GATEWAY MAINT. ITEMS	1,381.22	1,000.00	822.96	1,500.00	1,000.00
WASTE DISPOSAL	2,591.63	2,650.00	3,600.00	2,750.00	3,600.00
WATERFRONT/CITY DOCK TIPS	63.27	0.00	0.00	0.00	0.00
<b>TOTAL WATERFRONT</b>	<b>125,575.15</b>	<b>130,150.00</b>	<b>95,589.50</b>	<b>105,350.00</b>	<b>104,000.00</b>
<b>BOAT WASHING STATION</b>					
SALARIES	0.00	0.00	0.00	0.00	0.00
PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00
UTILITIES	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
SUPPLIES	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BOAT WASHING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL RECREATION</b>	<b>526,903.39</b>	<b>500,947.00</b>	<b>489,658.74</b>	<b>476,705.00</b>	<b>479,801.00</b>
<b>ALL OTHER EXPENSES</b>					
<b>CONSERVATION &amp; DEVEL</b>					
BIKE PATH RR-ROW, ETC	3,700.00	3,000.00	10,330.00	8,000.00	9,000.00
VLCT MEMBERSHIP	5,885.00	6,000.00	5,998.00	6,200.00	6,400.00
TREE MAINTENANCE, ETC.	7,221.60	3,000.00	570.00	5,500.00	5,000.00
APPROP. NVDA	3,442.00	3,450.00	3,450.00	3,500.00	3,450.00
ARBOR DAY GREEN-UP	0.00	0.00	0.00	0.00	0.00
Misc Flower Beds	1,000.00	5,000.00	5,000.00	5,000.00	7,000.00
MAIN STREET LIGHTS	741.97	1,500.00	1,649.70	2,000.00	2,000.00
INDUSTRIAL DEVELOP.	0.00	0.00	0.00	0.00	0.00
VOLUNTEER BAND	500.00	500.00	500.00	500.00	500.00
MAIN ST. BANNER EXPENSE	1,128.27	3,067.00	705.96	2,000.00	3,000.00
<b>TOTAL CONSER &amp; DEVEL</b>	<b>23,618.84</b>	<b>25,517.00</b>	<b>28,203.66</b>	<b>32,700.00</b>	<b>36,350.00</b>

	<b>FY-15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
<b>HEALTH &amp; WELFARE</b>					
HEALTH OFFICER EXP	0.00	0.00	0.00	0.00	0.00
HEALTH OFFICER SALARY	1,450.00	1,545.00	1,500.00	3,500.00	3,500.00
ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
HAZARDOUS WASTE DIS	16,954.71	14,000.00	0.00	16,500.00	23,600.00
HAZARDOUS WASTE MAILING	0.00	200.00	508.69	450.00	450.00
WASTE DISPOSAL	14,371.02	7,000.00	5,742.57	14,400.00	16,400.00
<b>TOTAL HEALTH &amp; WEL</b>	<b>32,775.73</b>	<b>22,745.00</b>	<b>7,751.26</b>	<b>34,850.00</b>	<b>43,950.00</b>
<b>RECYCLING PROJECT</b>					
EXPENSE	28,359.58	32,000.00	33,853.20	32,960.00	23,636.00
SALARIES	11,880.91	8,961.00	15,000.54	12,237.00	15,450.00
EQUIPMENT	0.00	0.00	8,647.02	0.00	0.00
<b>TOTAL RECYCLING</b>	<b>40,240.49</b>	<b>40,961.00</b>	<b>57,500.76</b>	<b>45,197.00</b>	<b>39,086.00</b>
<b>PERSONNEL EXPENSE</b>					
UNEMPLOY COMP	33,016.51	27,570.00	3,907.07	34,895.00	13,000.00
WORKER'S COMP	75,322.70	77,796.00	100,308.90	104,700.00	107,000.00
HEALTH INS	234,006.76	304,807.00	270,309.21	335,225.54	283,416.00
HEALTH SAVINGS ACCOUNTS	0.00	0.00	0.00	0.00	0.00
HEALTH INS HRA	16,107.50	23,500.00	16,058.97	23,500.00	42,136.00
SOCIAL SECURITY 7.65%	144,969.93	149,390.00	146,297.00	151,714.00	157,882.80
MUNI RETIREMENT	113,214.63	114,220.00	122,017.01	116,780.00	139,071.00
EMPLOYEE LIFE INS	1,724.01	2,000.00	2,719.92	2,000.00	2,800.00
HEALTH INS. OPT OUT	14,668.24	19,501.00	19,074.18	23,200.00	17,500.00
EMPLOYEE DISABILITY INS.	4,532.01	5,000.00	9,281.63	8,200.00	9,500.00
OTHER EXPENSES	350.00	200.00	0.00	300.00	300.00
<b>TOTAL PERSONNEL EXP</b>	<b>637,912.29</b>	<b>723,984.00</b>	<b>689,973.89</b>	<b>800,514.54</b>	<b>772,605.80</b>
<b>OTHER EXPENSES</b>					
ORLEANS COUNTY TAX	43,513.76	46,000.00	47,424.01	47,500.00	49,000.00
Vtrans BIKE PATH FEE	0.00	0.00	0.00	10,000.00	0.00
ATTY FEES DELINQ TAX	0.00	0.00	186.14	0.00	0.00
TAX SALE REDEMPTION	0.00	0.00	4,913.13	0.00	0.00
RENAISSANCE PROJECT	25,000.00	25,000.00	25,000.00	25,000.00	60,000.00
ADVERTISE CITY ORDINANCE	0.00	1,000.00	255.16	1,000.00	500.00
ADVERTISE CITY WARNINGS	0.00	0.00	336.42	0.00	0.00
P&C INSURANCE	17,003.95	16,544.00	18,858.21	18,000.00	20,000.00
PUBLIC OFFICIALS LIA	5,940.08	5,500.00	6,551.98	7,050.00	7,000.00
CLAIMS & DAMAGE	1,407.80	1,500.00	4,592.77	1,500.00	1,500.00
PUBLIC ASSIST BURIAL	0.00	0.00	-34.00	0.00	0.00
MISC.	518.20	1,000.00	383.45	1,000.00	0.00
CENTENNIAL 2018	0.00	0.00	910.03	0.00	0.00
Gardner Park MPG	34,678.76	0.00	0.00	0.00	0.00
Newport Ambulance	0.00	105,133.00	105,133.30	105,000.00	132,205.00
EMP. PRACTICES INS.	10,989.90	10,990.00	14,037.92	15,100.00	15,100.00
RENAISS PROJ RBOG	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER EXPENSE</b>	<b>139,052.45</b>	<b>212,667.00</b>	<b>228,548.52</b>	<b>231,150.00</b>	<b>285,305.00</b>
<b>DEBT SERVICE</b>					
FIRETRUCK BOND PRIN.	30,000.00	20,000.00	15,473.47	0.00	0.00
FIRETRUCK BOND INTEREST	1,732.50	498.00	6,489.25	0.00	0.00
FIRE CHIEFS VEHICLE PRINC	0.00	0.00	1,877.83	0.00	5,661.00
FIRE CHIEFS VEHICLE INT	0.00	0.00	217.57	0.00	625.00
CURRENT EXP. NOTE INT.	0.00	0.00	0.00	0.00	0.00
LONG BRIDGE PRINCIPAL	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
LONG BRIDGE INTEREST	8,962.95	6,394.00	6,394.71	6,959.00	2,670.00
2014 Police Cruiser Princ	8,760.82	8,632.00	2,220.58	8,750.00	0.00
2014 Police Cruiser Int	105.26	234.00	5.59	250.00	0.00
2015 Police Cruiser Princ	8,227.28	8,706.00	7,711.57	8,706.00	750.00
2015 Police Cruiser Int	288.94	150.00	166.41	150.00	30.00
2017 PD CRUISER PRINC	0.00	0.00	3,232.86	0.00	9,812.00
2017 PD CRUISER INT	0.00	0.00	174.94	0.00	411.00

	<b>FY-15-16 ACTUALS</b>	<b>FY-16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
2017 PD CRUISER PRINC	0.00	0.00	0.00	0.00	9,125.00
2017 PD CRUISER INT	0.00	0.00	0.00	0.00	813.00
2018 PD CRUISER PRINC	0.00	0.00	0.00	0.00	9,800.00
2018 PD CRUISER INT	0.00	0.00	0.00	0.00	600.00
2018 REC VEHICLE PRINCIPAL	0.00	0.00	0.00	0.00	4,500.00
2018 REC VEHICLE INTEREST	0.00	0.00	0.00	0.00	500.00
TENNIS COURT SINKING FD	0.00	1,440.00	0.00	1,440.00	1,440.00
RTE 5 DERBY RD PRINCIPAL	94,868.64	0.00	0.00	0.00	0.00
RTE 5 DERBY RD INTEREST	1,402.09	0.00	0.00	0.00	0.00
COVENTRY ST. SINKING FD	0.00	0.00	0.00	0.00	0.00
FIRE TRUCK FED SEQ	144.62	0.00	224.42	0.00	100.00
2011 FIRE TRUCK PRINCIPAL	40,000.00	40,000.00	35,000.00	40,000.00	35,000.00
2010-2 FIRE TRUCK INTEREST	4,789.42	4,668.00	3,853.96	4,668.00	1,735.00
2014 FIRE TRUCK PRINCIPAL	33,465.17	33,849.00	33,848.80	34,716.00	34,692.00
2014 FIRE TRUCK INTEREST	8,701.03	8,317.00	8,317.40	7,450.00	7,475.00
<b>TOTAL DEBT SERVICE</b>	<b>291,448.72</b>	<b>182,888.00</b>	<b>175,209.36</b>	<b>163,089.00</b>	<b>175,739.00</b>
<b>ASSIGNED EXPENSES</b>					
ASSIGNED FACILITY MAINT	96,133.91	0.00	0.00	0.00	0.00
PUBLIC WORKS VEHICLES	60,000.00	0.00	0.00	0.00	0.00
STREET RECONSTRUCTION	0.00	0.00	0.00	0.00	0.00
STREET RESURFACING	50,000.00	0.00	0.00	0.00	0.00
MATERIALS	0.00	0.00	0.00	0.00	0.00
ASSIGNED EXPENSES	206,133.91	0.00	0.00	0.00	0.00
UNANTICIPATED EXPENSE	0.00	0.00	682.43	0.00	0.00
<b>TOTAL ALL OTHER</b>	<b>1,371,182.43</b>	<b>1,208,762.00</b>	<b>1,187,869.88</b>	<b>1,307,500.54</b>	<b>1,353,035.80</b>
<b>CAPITAL EXPENDITURES</b>					
STREET RESURFACING	192,278.92	100,000.00	51,353.81	200,000.00	200,000.00
TELEPHONE SYSTEM	0.00	10,000.00	9,055.84	0.00	0.00
POLICE VEHICLES, EQT	48,880.35	9,500.00	34,273.08	0.00	0.00
PUBLIC WORKS VEH. & EQT.	78,918.85	40,000.00	49,785.39	100,000.00	100,000.00
Fire Chief Vehicle	0.00	0.00	0.00	6,150.00	0.00
TAX/PARCEL MAPS	0.00	5,000.00	0.00	5,000.00	0.00
STREET RECONSTRUC	188,460.42	30,000.00	9,891.54	50,000.00	38,000.00
MAIN ST MAINTENANCE	6,205.51	20,000.00	87,378.38	20,000.00	28,000.00
PROUTY BEACH IMPROV	0.00	5,000.00	7,812.42	6,000.00	5,000.00
BRIDGE REPAIR	267,732.85	0.00	0.00	7,500.00	0.00
New Fire Truck 2010	0.00	0.00	0.00	0.00	0.00
SIDEWALK CONST-MAT.	0.00	0.00	0.00	0.00	0.00
PARKS SECURITY SYSTEM	0.00	0.00	0.00	0.00	0.00
GATEWAY/WATERFRONT IMPROVEMENTS	2,626.82	5,000.00	1,637.20	5,000.00	5,000.00
AQUATIC NUISANCE CONTROL	0.00	0.00	0.00	0.00	0.00
GATEWAY BOILER	0.00	0.00	0.00	0.00	0.00
RIDING MOWER	0.00	7,804.00	12,240.00	0.00	0.00
COVENTRY ST ENG/DESIGN	0.00	0.00	0.00	0.00	0.00
MB REPLACEMENT WINDOWS	0.00	0.00	0.00	0.00	3,000.00
Municipal Building Remodel	0.00	0.00	0.00	0.00	10,000.00
LEASE/PURCHASE FIRE PU	0.00	0.00	35,660.00	0.00	0.00
REC MAINTENANCE VEHICLES	0.00	0.00	0.00	16,000.00	0.00
REC TRUCK REPLACEMENT	0.00	0.00	0.00	0.00	0.00
USED 1998 FIRE TRUCK	20,300.00	0.00	0.00	0.00	0.00
LED STREET LIGHTS	30,675.00	0.00	0.00	0.00	0.00
LUMEC ST LIGHTS	12,694.44	0.00	0.00	0.00	0.00
GYM FLOOR RESTORATION	0.00	0.00	0.00	8,000.00	8,000.00
ACQUATIC WEED CONTROL	0.00	50,000.00	12,649.68	0.00	9,000.00
FIRE HOUSE FLOOR REPAIR	0.00	0.00	0.00	25,000.00	25,000.00
REPLACEMENT/NEW DOCKS	34.00	0.00	0.00	0.00	0.00
PD BOAT MOTOR	0.00	0.00	0.00	0.00	0.00
GARDNER PARK IMPROV.	0.00	0.00	0.00	0.00	5,000.00
Gardner Park Drainage	0.00	0.00	0.00	0.00	15,000.00
NEW SHED/SHED REPAIR	0.00	0.00	0.00	0.00	0.00
ICE RINK RE-SURFACING	0.00	0.00	0.00	0.00	0.00

	<b>FY-15-16</b>	<b>FY-16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
GARDNER PK BLEACHER	0.00	0.00	0.00	0.00	0.00
GARDNER PK BLEACHER	0.00	0.00	0.00	0.00	0.00
GMP PEDESTRIAN BRIDGE	0.00	0.00	0.00	0.00	0.00
PB DISK GOLF	0.00	0.00	0.00	0.00	0.00
DOCK DECK REPLACEMENT	0.00	0.00	0.00	0.00	5,000.00
Event Tent	0.00	0.00	0.00	0.00	3,500.00
PB BEACH IMPROVEMENT	0.00	0.00	0.00	0.00	5,000.00
VISTA TRAFFIC LIGHTS	0.00	0.00	0.00	0.00	0.00
RED BARN DEMOLITION	0.00	0.00	0.00	0.00	0.00
CRUSHED TAR PILE	0.00	0.00	0.00	0.00	0.00
CENTENNIAL	0.00	0.00	0.00	25,000.00	25,000.00
Dock Electrical System Upgrade	0.00	0.00	0.00	0.00	25,000.00
Dock Fuel System Upgrade	0.00	0.00	0.00	0.00	0.00
GATEWAY BUILDING REPAINTING	0.00	0.00	0.00	25,000.00	0.00
<b>TOTAL CAPITAL EXPEND</b>	<b>848,807.16</b>	<b>282,304.00</b>	<b>311,737.34</b>	<b>498,650.00</b>	<b>514,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>5,744,229.23</b>	<b>4,806,900.00</b>	<b>4,994,572.96</b>	<b>5,180,250.09</b>	<b>5,226,292.80</b>

#### SEWER & WATER INCOME

<b>SEWER</b>	<b>FY15-16</b>	<b>FY 16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>
<b>SOURCE</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>PROPOSED</b>
SEWER USER FEES	948,511.17	1,017,600.00	1,199,458.23	1,079,782.98	1,200,000.00
DERBY SHARE	69,543.83	82,680.00	83,358.30	82,266.00	83,400.00
LABOR & MATERIAL	0.00	2,665.28	6,236.25	2,500.00	2,500.00
SEWER ALLOCATION FEES	220.84	4,705.78	393.00	500.00	500.00
REIMBURSE/MISC.	5,000.00	1,087.00	1,760.00	0.00	0.00
DISCHARGE FEES	91,151.38	92,885.29	97,199.87	95,000.00	95,000.00
LEACHATE	191,233.28	145,897.28	161,476.04	195,000.00	185,000.00
OTHER INCOME	721.65	39,587.00	390.00	0.00	0.00
INTEREST INCOME	9,031.31	8,523.68	11,643.66	8,000.00	10,000.00
WWTF - DERBY SHARE	0.00	0.00	0.00	0.00	0.00
OTHER INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
CSO INT. REIMBURSE	0.00	0.00	0.00	0.00	0.00
PRIVE PUMP STATION	0.00	0.00	0.00	0.00	0.00
SINKING FUND INTEREST	175.14	174.55	174.83	160.00	160.00
PACIF EQUIPMENT GRANT	0.00	0.00	2,000.00	0.00	0.00
APPROPRIATED SURPLUS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INCOME</b>	<b>1,315,588.60</b>	<b>1,395,805.86</b>	<b>1,564,090.18</b>	<b>1,463,208.98</b>	<b>1,576,560.00</b>
<b>WATER</b>					
<b>SOURCE</b>					
WATER RENTS	777,609.63	795,000.00	866,860.56	813,454.07	867,000.00
WATER ALLOCATION FEES	236.44	240.00	240.00	250.00	250.00
WATER FEES SEWER PLANT	0.00	0.00	0.00	0.00	0.00
LABOR & MATERIALS	6,953.26	19,990.00	3,870.27	7,500.00	3,500.00
INTEREST INCOME	8,287.34	7,785.00	10,534.45	7,800.00	10,000.00
CAMPBELL PROJ PRINC	0.00	400.00	0.00	400.00	0.00
CAMPBELL PROJECT INT.	0.00	0.00	204.88	0.00	0.00
TIF INCOME	0.00	20,500.00	0.00	0.00	0.00
PACIF EQUIPMENT GRANT	0.00	0.00	2,000.00	0.00	0.00
WATER MAPPING GRANT	0.00	0.00	20,000.00	0.00	0.00
RF3-129 WTF	0.00	0.00	0.00	0.00	0.00
MISC INCOME	1,082.48	1,275.00	2,701.41	1,200.00	1,200.00
WATER TOWER FUND INTEREST	246.43	225.40	248.84	225.00	225.00
WTF REPLACEMENT INTEREST	287.53	225.00	287.97	0.00	0.00
APPROPRIATED SURPLUS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INCOME</b>	<b>794,703.11</b>	<b>845,640.40</b>	<b>906,948.38</b>	<b>830,829.07</b>	<b>882,175.00</b>
<b>COMBINED S&amp;W</b>	<b>2,110,291.71</b>	<b>2,241,446.26</b>	<b>2,471,038.56</b>	<b>2,294,038.05</b>	<b>2,458,735.00</b>

**SEWER DEPARTMENT EXPENSES**

	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
<b>SEWER COLLECTION</b>					
TRUCK & EQUIPMENT MAINT SUPP	1,329.94	0.00	2,234.06	0.00	2,000.00
TRUCK & EQUIP PARTS	4,199.95	7,000.00	9,045.95	7,000.00	7,000.00
TRUCK & EQUIP REPAIRS	380.14	0.00	3,195.57	0.00	2,000.00
SEWER PLANT TRUCKS & EQUIP MS	333.91	0.00	45.63	0.00	0.00
SEWER PLANT T&E PARTS	707.13	0.00	201.55	0.00	0.00
SEWER PLANT T&E REPAIRS	2,318.33	0.00	919.86	0.00	0.00
REGULAR PAY	24,785.74	33,868.00	28,271.55	65,000.00	43,917.00
OVERTIME	3,742.54	7,200.00	3,219.24	7,000.00	6,000.00
TRUCK & EQUIP REPAIRS	2,638.53	2,000.00	6,920.66	2,000.00	0.00
MAINTENANCE & CLEANING SUPPLIES	7,020.91	1,000.00	4,781.21	1,000.00	0.00
OTHER PAY	4,478.00	4,200.00	5,704.00	4,500.00	4,500.00
VACATION	4,392.60	3,242.00	2,028.07	3,928.00	4,683.00
HOLIDAY	1,795.38	1,796.00	1,849.83	1,903.68	3,170.00
FUEL	4,494.64	11,000.00	4,623.58	9,000.00	6,500.00
SICK PAY	947.56	0.00	2,799.66	0.00	0.00
SOCIAL SECURITY	3,078.46	3,848.00	4,296.35	3,848.00	4,400.00
OPERATING SUPPLIES	334.28	500.00	597.43	500.00	700.00
REPAIR & MAIN SUPPLIES	0.00	150.00	777.73	150.00	150.00
SMALL TOOLS & EQUIP.	1,737.81	3,500.00	1,527.99	3,000.00	3,000.00
LONGEVITY	0.00	315.00	0.00	315.00	315.00
MATERIALS	9,125.21	14,000.00	2,226.45	13,000.00	13,000.00
RETIREMENT	3,078.57	3,521.00	3,098.47	3,521.00	3,600.00
HEALTH INSURANCE	6,945.59	6901.00	7196.08	6901.00	7000.00
UNEMPLOYMENT COMP.	1,419.61	2289.00	1775.66	2288.00	0.00
WORKERS COMP.	3,645.23	2711.00	5344.01	2711.00	0.00
HEALTH INSURANCE HRA	0.00	1750.00	0.00	1750.00	0.00
PUMP STATION ALARM LINES	3,134.86	0.00	4,824.05	3,500.00	8,000.00
PROFESSIONAL EXPENSE	0.00	0.00	0.00	0.00	0.00
TRUCK & EQUIP RENTAL	0.00	8,000.00	1,534.00	12,000.00	9,000.00
REPAIRS & MAINT	4,282.72	5,000.00	14,376.53	5,000.00	5,000.00
UTILITIES	23,263.62	23,000.00	21,347.61	24,000.00	23,000.00
OTHER EXPENSES	1,350.00	1,000.00	0.00	1,000.00	1,000.00
WATER METERS	11,149.73	12,000.00	16,844.33	67,500.00	68,000.00
PUMP STATION ALARMS	0.00	3,250.00	1,318.20	0.00	3,500.00
PUMP STATION REPAIRS	1,566.70	10,000.00	20,654.49	8,000.00	8,000.00
IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
CLEAN & VIDEO	0.00	5,200.00	0.00	0.00	0.00
<b>TOTAL SEWER COLLECTION</b>	<b>137,677.69</b>	<b>178,241.00</b>	<b>183,579.80</b>	<b>260,315.68</b>	<b>237,435.00</b>
<b>SEWER PLANT</b>					
REGULAR PAY	103,230.65	142,960.00	80,554.57	111,243.36	109,260.00
OVERTIME PAY	7,792.70	8,500.00	9,728.98	8,000.00	8,000.00
VACATION	12,471.30	10,100.00	10,860.81	8,114.08	6,342.00
HOLIDAY	7,532.80	7,406.00	6,161.84	5,775.36	5,663.00
SICK	5,776.02	0.00	22,173.60	0.00	0.00
OTHER PAY	2,992.89	3,400.00	1,748.00	3,400.00	3,400.00
LONGEVITY	1,880.00	825.00	1,908.31	825.00	540.00
FUEL	2,493.24	5,000.00	2,312.57	3,700.00	4,500.00
HEATING OIL	49,282.64	70,000.00	33,571.88	55,000.00	52,000.00
OFFICE SUPPLIES	488.11	200.00	277.28	200.00	200.00
OPERATING SUPPLIES	60,748.39	58,000.00	74,314.53	60,000.00	60,000.00
REPAIR PARTS	20,507.57	20,000.00	24,735.89	21,000.00	24,000.00
SMALL TOOLS & EQUIP.	2,914.19	2,300.00	1,819.34	2,300.00	2,300.00
TRK & EQUIP. MAINT. SUP.	191.46	300.00	153.76	300.00	200.00
TRUCK & EQUIP PARTS	1,411.88	100.00	68.18	1,000.00	1,000.00
COMMUNICATIONS	5,129.29	4,000.00	5,217.29	5,000.00	5,000.00
PLANT IMPROVEMENTS	20,934.91	2,000.00	6,514.62	3,000.00	4,500.00
PROFESSIONAL EXPENSE	3,212.50	2,000.00	2,863.95	2,000.00	2,000.00
TRK & EQUIPMENT RENTAL	3,254.49	1,000.00	2,770.25	1,000.00	1,000.00
TRK & EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00

	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
REPAIR & MAINT	46,958.50	20,000.00	35,810.85	30,000.00	35,000.00
UTILITIES	129,862.07	110,000.00	115,829.67	130,000.00	118,000.00
OTHER EXPENSE	2,666.44	1,000.00	714.44	3,000.00	2,000.00
STATE OPERATING FEE	5,100.00	2,300.00	5,100.00	3,500.00	5,100.00
PLANT WATER USAGE FEE	5,734.92	6,000.00	33,689.85	6,000.00	6,200.00
SLUDGE DEWATER/DISPOSAL	157,007.55	156,094.80	117,624.81	160,000.00	180,000.00
SOLID WASTE DISPOSAL	18,477.16	0.00	12,096.91	5,000.00	6,000.00
<b>TOTALS SEWER PLANT</b>	<b>678,051.67</b>	<b>633,485.80</b>	<b>608,622.18</b>	<b>629,357.80</b>	<b>642,205.00</b>
<b>SEWER ADMINISTRATION</b>					
SALARIES	44,812.53	45,745.00	43,739.85	48,171.04	49,835.00
VACATION	1,732.81	4,157.00	2,352.93	4,397.59	4,566.00
HOLIDAY	1,906.79	2,250.00	2,625.59	2,367.81	2,457.00
SICK PAY	0.00	0.00	0.00	0.00	0.00
OFFICE SUPPLIES	87.83	300.00	339.88	300.00	250.00
EMPLOYEE WORK CLOTHES	1,280.89	1,800.00	1,094.47	1,800.00	1,500.00
COMMUNICATIONS	1,257.22	150.00	130.33	300.00	1,000.00
REPAIR & MAINTENANCE	609.67	250.00	322.62	1,500.00	2,000.00
OTHER	1,587.50	125.00	0.00	500.00	500.00
EQUIPMENT (COMPUTER)	1,199.50	3,000.00	865.00	1,500.00	600.00
PROFESSIONAL SERVICES	1,747.14	2,000.00	1,330.14	3,000.00	2,000.00
<b>TOTAL SEWER ADMIN</b>	<b>56,221.88</b>	<b>59,777.00</b>	<b>52,800.81</b>	<b>63,836.44</b>	<b>64,708.00</b>
<b>PERSONNEL EXPENSES</b>					
UNEMPLOYMENT COMP.	2,710.24	4,400.00	1,213.42	2,900.00	2,500.00
WORKER'S COMP.	12,166.33	10,000.00	15,301.38	16,000.00	16,200.00
HEALTH INSURANCE	23,151.93	22,000.00	20,640.81	21,849.63	24,500.00
FICA	15,132.11	16,000.00	13,637.55	15,060.20	15,200.00
MUNI-RETIREMENT	17,301.47	15,600.00	14,979.68	17,077.05	17,500.00
LIFE INSURANCE	294.60	400.00	231.24	400.00	400.00
EMPLOYEE DISABILITY INS	707.52	930.00	555.36	930.00	930.00
HEALTH INS OPT OUT PAYM	1,875.00	2,400.00	0.00	2,400.00	2,125.00
EDUCATION	0.00	0.00	0.00	0.00	0.00
HEALTH SAVINGS ACCOUNTS	0.00	0.00	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	0.00	0.00	0.00	6,500.00
<b>TOTAL PERSONNEL EXP.</b>	<b>73,339.20</b>	<b>71,730.00</b>	<b>66,559.44</b>	<b>76,616.88</b>	<b>85,855.00</b>
<b>OTHER EXPENSES</b>					
CLAIMS & DAMAGES	0.00	500.00	0.00	1,000.00	1,000.00
INSURANCE P&C PLANT	22,575.25	23,000.00	28,010.49	30,000.00	30,000.00
INS. P&C DISTRIBUTION	1,188.17	1,200.00	1,474.24	1,500.00	1,500.00
PUBLIC OFFICIALS LIABILITY	928.88	925.00	1,024.56	1,050.00	1,050.00
EMPLOYMENT PRACTICE INS	1,760.77	1,500.00	2,263.87	2,600.00	2,600.00
PROFESSIONAL EXPENSES	0.00	0.00	0.00	0.00	0.00
LEGAL COUNSEL	0.00	0.00	0.00	0.00	0.00
WASTEWATER LINE MAPPING	3,625.00	10,000.00	0.00	10,000.00	10,000.00
PENSION EXPENSE	0.00	0.00	17,363.48	0.00	0.00
<b>TOTAL OTHER</b>	<b>30,078.07</b>	<b>37,125.00</b>	<b>50,136.64</b>	<b>46,150.00</b>	<b>46,150.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
BACKHOE	0.00	0.00		0.00	0.00
SEWER LINES, STRUCTURES	2,518.36	18,000.00	3,004.05	20,000.00	20,000.00
SIPHON STUDY	1,209.57	3,000.00	0.00	4,000.00	6,000.00
SEWER MAIN LINING	0.00	20,000.00	0.00	0.00	0.00
SEWER LINES MATERIALS	0.00	15,000.00	8,662.29	20,000.00	10,000.00
FARRANT PUMP STATION	7,040.00	60,000.00	0.00	65,000.00	65,494.00
PUMP STATION ENGINEERING	0.00	5,000.00	0.00	0.00	2,500.00
WWTF UPGRADE MAT & CONSTRUCT	0.00	0.00	0.00	0.00	15,000.00
VECTOR TRUCK	0.00	0.00	0.00	0.00	0.00
VEHICLES	48,137.29	0.00	0.00	0.00	0.00
Lease Purchase/Equipment	0.00	40,000.00	0.00	0.00	52,000.00
<b>TOTAL CAPITAL</b>	<b>58,905.22</b>	<b>161,000.00</b>	<b>11,666.34</b>	<b>109,000.00</b>	<b>170,994.00</b>

	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
<b>DEBT SERVICES</b>					
CSO BOND PRINC.	0.00	0.00	0.00	0.00	0.00
CSO BOND INTEREST	0.00	13,646.43	0.00	13,646.43	0.00
WASTEWATER NOTE RF1-004	0.00	0.00	0.00	0.00	0.00
BOND PAYMENT 84	0.00	0.00	0.00	0.00	0.00
BOND INTEREST 84	0.00	0.00	0.00	0.00	0.00
SEWER BOND PRINCIPAL 01	0.00	30,000.00	0.00	30,000.00	24,000.00
SEWER BOND INTEREST 01	15,209.00	15,209.00	-4,320.18	15,209.00	10,703.00
LOAN RF1-029	0.00	22,211.00	0.00	21,775.00	23,108.00
ADMIN FEE RF1-029	3,812.70	3,813.00	3,368.48	4,248.00	2,915.00
LOAN RF1-075	0.00	181,499.00	0.00	181,499.00	188,832.00
ADMIN FEE RF1-075	57,985.20	57,985.00	54,355.21	61,544.01	50,653.00
LOAN RF1-079	0.00	13,444.00	0.00	13,443.45	13,987.00
ADMIN FEE RF1-079	2,307.69	2,308.00	2,038.83	2,571.29	1,765.00
LOAN RF1-098-2	0.00	3,419.00	0.00	3,419.00	0.00
LOAN RF1-150	0.00	9,095.00	0.00	8,917.00	9,672.00
ADMIN FEE LOAN RF1-150	3,953.42	4,155.00	3,767.49	4,136.00	3,578.00
TANKER SINKING FUND	0.00	0.00	0.00	0.00	0.00
RESERVE FUND	0.00	0.00	0.00	0.00	0.00
DEPRECIATION	0.00	0.00	538,221.62	0.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>83,268.01</b>	<b>356,784.43</b>	<b>597,431.45</b>	<b>360,408.18</b>	<b>329,213.00</b>
<b>TOTAL SEWER OPERATION</b>	<b>1,117,541.74</b>	<b>1,498,143.23</b>	<b>1,570,796.66</b>	<b>1,545,684.98</b>	<b>1,576,560.00</b>
<b>WATER EXPENSES</b>					
<b>WATER TREAT &amp; PUMP</b>					
REGULAR PAY	25,224.45	16,500.00	20,461.97	14,865.92	14,373.37
OVERTIME PAY	4,403.38	4,000.00	5,294.48	3,000.00	3,500.00
VACATION	0.00	1,225.00	0.00	1,125.12	803.22
HOLIDAY	0.00	858.00	0.00	773.36	746.63
LONGEVITY	0.00	275.00	0.00	275.00	95.00
FICA	3,693.22	4,400.00	2,005.30	4,400.00	1,500.00
FUEL	2,711.46	5,000.00	4,324.17	5,000.00	5,000.00
SICK PAY	0.00	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	3,641.83	2,500.00	10,932.23	3,200.00	3,600.00
REPAIR PARTS	2,029.69	2,500.00	3,191.04	2,500.00	2,500.00
SMALL TOOLS & EQUIPMENT	611.25	500.00	409.15	1,000.00	1,000.00
WATER METERS	11,149.74	12,000.00	16,848.76	67,500.00	68,000.00
COMMUNICATIONS	18,779.39	3,000.00	3,794.34	3,200.00	3,600.00
REPAIRS & MAINTENANCE	10,551.34	7,000.00	37,845.71	12,000.00	12,500.00
UTILITIES	140,523.09	130,000.00	139,802.46	145,000.00	145,000.00
OTHER EXPENSES	11,279.84	12,500.00	12,059.65	11,000.00	12,000.00
ARSENIC TREATMENT	4,850.00	0.00	0.00	5,000.00	5,000.00
WATER TOWER LAND PURCHASE	94,904.60	0.00	419.00	0.00	0.00
<b>TOTAL TREAT &amp; PUMPING</b>	<b>334,353.28</b>	<b>202,258.00</b>	<b>257,388.26</b>	<b>279,839.40</b>	<b>279,218.22</b>
<b>WATER DISTRIBUTION</b>					
TRUCK & EQUIP SUPPLIES	907.94	800.00	1,550.11	800.00	1,200.00
TRUCK & EQUIP REPAIRS	2,388.48	2,000.00	3,312.11	2,000.00	2,000.00
TRK & EQUIP REPAIR PARTS	310.14	3,000.00	946.76	3,000.00	3,000.00
REGULAR PAY	10,844.73	34,400.00	10,078.00	65,000.00	53,916.91
OVERTIME PAY	1,368.09	5,000.00	524.33	5,000.00	5,000.00
VACATION	4,392.60	2,500.00	3,310.29	3,928.00	4,683.00
HOLIDAY	1,795.38	1,850.00	1,849.83	1,903.68	3,169.29
SICK PAY	947.56	0.00	1,517.44	0.00	0.00
FUEL	2,298.84	9,000.00	3,060.17	4,000.00	4,000.00
REPAIRS	9,664.33	0.00	6790.57	0.00	0.00
OPERATING SUPPLIES	855.26	1,500.00	1,260.06	3,000.00	3,000.00
SMALL TOOLS & EQUIP	1,943.09	1,800.00	1,638.95	2,200.00	2,200.00
MATERIALS	11,055.62	20,000.00	12,951.97	12,000.00	12,000.00
DERBY ROAD WATERLINE	11,031.29	0.00	9,864.71	0.00	0.00
COMMUNICATIONS	2,073.40	2,000.00	1,297.69	2,400.00	1,200.00

	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
TRUCK & EQUIP RENTAL	0.00	4,000.00	452.50	0.00	0.00
REPAIR & MAINTENANCE	3,252.03	6,500.00	6,387.03	6,000.00	6,500.00
OTHER EXPENSES	1,237.50	1,500.00	450.00	1,800.00	1,800.00
EQUIPMENT	0.00	2,000.00	211.98	2,500.00	2,500.00
IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISTRIBUTION</b>	<b>66,366.28</b>	<b>97,850.00</b>	<b>67,454.50</b>	<b>115,531.68</b>	<b>106,169.20</b>
<b>WATER ADMINISTRATION</b>					
<b>SALARIES</b>	<b>39,960.77</b>	<b>40,000.00</b>	<b>38,220.37</b>	<b>41,196.06</b>	<b>42,648.88</b>
VACATION	2,437.45	3,670.00	2,236.85	3,785.75	3,935.49
HOLIDAY	1,560.88	1,960.00	2,222.51	2,000.71	2,078.14
SICK PAY	21.57	0.00	-161.22	0.00	0.00
OFFICE SUPPLIES	115.84	300.00	261.14	300.00	300.00
EMPLOYEE WORK CLOTHES	879.40	1,600.00	1,071.02	1,200.00	1,400.00
COMMUNICATIONS	336.38	200.00	302.17	500.00	1,000.00
REPAIR & MAINTENANCE	1,277.33	900.00	940.18	1,500.00	2,000.00
OTHER EXPENSES	490.45	400.00	17.42	400.00	400.00
EQUIPMENT (COMPUTER)	1,747.15	4,000.00	52.50	2,000.00	600.00
EQUIPMENT (SOFTWARE)	1,198.50	3,000.00	250.00	3,000.00	2,000.00
<b>TOTAL WATER ADMIN</b>	<b>50,025.72</b>	<b>56,030.00</b>	<b>45,412.94</b>	<b>55,882.52</b>	<b>56,362.51</b>
<b>PERSONNEL EXPENSE</b>					
UNEMPLOY COMP	4,269.12	2,042.00	2,214.81	4,985.56	5,000.00
WORKER'S COMP	9,120.14	8,095.00	6,802.33	8,093.43	8,100.00
HEALTH INSURANCE	6,945.52	7,500.00	7,176.03	6,554.87	6,600.00
HEALTH SAVINGS ACCOUNTS	0.00	0.00	0.00	0.00	0.00
FICA	6,004.99	5,100.00	5,996.42	5,100.00	5,100.00
MUNI-RETIREMENT	6,089.43	6,000.00	6,233.31	5,922.69	6,000.00
LIFE INSURANCE	57.00	57.00	57.00	57.00	57.00
HEALTH INSURANCE HRA	0.00	0.00	0.00	0.00	0.00
EMPLOYEE DISABILITY INS	136.92	137.00	136.92	136.92	137.00
EDUCATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PERSONNEL</b>	<b>32,623.12</b>	<b>28,931.00</b>	<b>28,616.82</b>	<b>30,850.47</b>	<b>30,994.00</b>
<b>OTHER EXPENSE</b>					
P&C INSURANCE	9,773.18	10,000.00	6,339.80	9,700.00	9,700.00
PROFESSIONAL EXPENSE	0.00	2,800.00	161.50	2,800.00	2,800.00
OTHER EXPENSES (Derby payout)	0.00	0.00	50,000.00	0.00	10,000.00
PUBLIC OFFICIALS LIABILITY	104.60	125.00	115.38	350.00	350.00
EMPLOYMENT PRACTICE INS	198.29	0.00	254.94	350.00	350.00
WATERLINE MAPPING	3,625.00	10,000.00	0.00	10,000.00	10,000.00
PENSION EXPENSE VMER	0.00	500.00	7,831.37	500.00	500.00
<b>TOTAL OTHER EXPENSE</b>	<b>13,701.07</b>	<b>23,425.00</b>	<b>64,702.99</b>	<b>23,700.00</b>	<b>33,700.00</b>
<b>CAPITAL EXPENDITURES</b>					
STREET WATER LINES	24,264.13	0.00	900.00	0.00	0.00
WATER LINES-LABOR	5,649.88	0.00	4,302.39	8,000.00	8,000.00
WATER LINES-ENG & DES	99.00	0.00	0.00	0.00	0.00
WATER LINES-MATERIALS	17,191.18	0.00	0.00	50,000.00	0.00
WATERLINE EQUIPMENT RENT	23,934.91	0.00	0.00	8,000.00	9,000.00
WATERLINE CONSTRUCTION	22,029.16	0.00	102.12	0.00	0.00
WATER TOWER MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00
VEHICLE	0.00	40,000.00	0.00	0.00	52,000.00
WATERWELL REDEVELOPMENT	0.00	0.00	0.00	0.00	25,000.00
BACKHOE	0.00	0.00	0.00	0.00	0.00
WATER METER SOFTWARE	0.00	0.00	0.00	0.00	5,000.00
WATER PROJ CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
WATER LINE PROJ MATERIALS	0.00	0.00	0.00	0.00	0.00
WATER LINE EQUIPMENT RENT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL</b>	<b>93,168.26</b>	<b>40,000.00</b>	<b>5,304.51</b>	<b>66,000.00</b>	<b>99,000.00</b>



	<b>FY15-16 ACTUALS</b>	<b>FY 16-17 BUDGET</b>	<b>FY16-17 ACTUALS</b>	<b>FY17-18 BUDGET</b>	<b>FY18-19 PROPOSED</b>
<b>DEBT SERVICES</b>					
99 WATERLINE BOND PRIN.	0.00	0.00	0.00	0.00	0.00
99 WATERLINE BOND INT.	0.00	0.00	0.00	0.00	0.00
SINKING FD WATER TOWER CONTRACT	0.00	30,000.00	0.00	15,000.00	40,000.00
SINKING FD RESERVOIR COVER	0.00	10,000.00	0.00	0.00	0.00
WTF SINKING FUND	0.00	10,000.00	0.00	10,000.00	2,715.07
1984 BOND PRINCIPAL	0.00	27,401.00	0.00	28,787.00	31,750.00
1984 BOND INTEREST	14,711.58	14,450.00	13,584.73	13,063.00	10,100.00
WATERLINE NOTE PRINC.	0.00	0.00	0.00	0.00	0.00
WATERLINE NOTE INT.	0.00	0.00	0.00	0.00	0.00
RF3-095 ADMIN FEE	6,803.82	7,320.00	6,272.60	6,272.00	5,725.00
RF3-095 WATERWELL PRIN.	0.00	25,787.00	0.00	27,368.00	28,179.00
RF3-095 WATERWELL INT.	3,401.91	3,660.00	3,136.30	3,136.00	2,863.00
RF3-129 WTF PRINC.	0.00	94,019.00	0.00	96,839.00	102,737.00
RF3-129 WTF INT. & Admin Fee	58,559.27	61,379.00	55,654.10	19,520.00	52,662.00
DEPRECIATION	0.00	0.00	231,804.67	0.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>83,476.58</b>	<b>234,016.00</b>	<b>78,647.73</b>	<b>219,985.00</b>	<b>276,731.07</b>
<b>TOTAL WATER OPERATION</b>	<b>673,714.31</b>	<b>682,510.00</b>	<b>547,527.75</b>	<b>791,789.07</b>	<b>882,175.00</b>

# City Clerk & Treasurer's Report's

The following reports are a summary of what happened financially in the City during the last fiscal year from July 1, 2016 to June 30, 2017. Should anyone have questions or need information please come to our office at 222 Main St. or call 334-2112. We will be glad to answer any questions if we can or direct you to the appropriate department for answers. I want to thank my Assistant Clerk/Treasurers Rosemarie Hartley and Stacey Therrien for their hard work, professionalism and dedication to the City of Newport and we thank the citizens of Newport for their continued support.

Respectfully,

James D. Johnson  
City & Treasurer

Tax Levy			
	2015-16	2016-17	2017-18
Municipal Grand List	257,837,120	263,942,380	319,839,280
Education Grand List	257,578,029	266,281,787	321,136,505
Homestead Rate	2.9172	2.8653	2.6044
Non-resident Rate	3.107	3.0008	2.7141
Municipal Rate	1.1942	1.1797	1.1892
Appropriations	.0925	.0576	.0497
Voted Exempt	.0178	0.148	.0127
Resident School Rate	1.6127	1.6132	1.3528
Non-resident School Rate	1.8025	1.7487	1.4625
School Taxes	3,960,092	4,007,391	4,064,162
Appropriations	238,616	151,968	159,068
Voted Exempt	45,806	39,152	40,599
Municipal Taxes	3,079,195	3,112,215	3,803,425
Total	7,323,649	7,310,726	8,067,254

Revenues & Expenses	
Fiscal Year Ending	
June 30, 2017	
<b>Revenue</b>	
Tax & Assessment	7,607,966
General Government	484,565
Public Safety	387,024
Public Works	199,654
Recreation & Culture	376,087
Investment Income	2,515
<b>Total</b>	<b>9,057,811</b>
<b>Expenses</b>	
General	642,436
Public Safety	1,410,435
Public Works	885,715
Recreation & Culture	516,242
Other & Appropriations	474,653
Personnel Expenses	689,973
Capitol	291,275
Debt Service & Sinking Funds	175,209
School Appropriation	3,989,100
<b>Total</b>	<b>9,075,040</b>
Deficiency of Revenue under Expenses	(17,229)
Proceeds from Long Term Debt	65,470
Change in Fund Balance	48,241
Fund Balance Beginning of Year	739,398
Fund Balance End of Year	787,639

**Balance Sheet – Governmental Fund****Fiscal year Ending****June 30, 2017****Assets**

Cash	1,346,538
Delinquent Tax Receivable	102,832
Other Receivables	148,189
Due from Other funds	17
Pre-Paid Expense	5,215
<b>Total Assets</b>	<b>1,602,791</b>

**Liabilities**

Due to Other funds	427,770
Customer Deposits	1,530
Accounts Payable	122,770
Accrued Wages	70,667
Accrued Vacation/Sick/Comp	111,246
Other Accruals	1,086
Unearned Revenue	80,083
<b>Total Liabilities</b>	<b>815,152</b>

**Fund Balance**

Restricted	82,000
Committed	331,246
Assigned	17,866
Unassigned	356,527
<b>Total Fund Balance</b>	<b>787,639</b>

**Restricted/Assigned/Committed Funds****Fiscal Year Ending****June 30, 2017****General Fund**

Committed for FY-18 Budget Deficit	130,000
Committed for Coventry St. Sinking Fund	86,989
Committed for Tennis Court Sinking Fund	22,326
Committed for Reappraisal	57,416
<b>Total</b>	<b>296,731</b>

**Recreation Fund**

Committed for use in the Recreation Fund	28,553
Committed for use in Mooring Management Fund	5,945
<b>Total</b>	<b>34,498</b>

**Capital Projects Fund**

Committed for Capital Projects Fund	17
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**Total Committed Fund Balance 331,246****Assigned Fund Balance at June 30, 2017**

General Fund	17,866
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**Recreation Fund****Fiscal Year Ending****June 30, 2017****Revenue**

Recreation	137
Investment Income	7
<b>Total</b>	<b>144</b>

**Expenses**

Recreation	90
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**Balance Beginning of Year 28,319****Balance End of Year 28,553**

<b>Public Safety fund</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2017</b>	
<b><u>Revenue</u></b>	
Interest	25
<b><u>Expenses</u></b>	
Police Department	8,608
<b>Change in Net Position</b>	<b>(8,583)</b>
<b>Balance Beginning of Year</b>	<b>42,119</b>
<b>Balance End of Year</b>	<b>33,536</b>

<b>Perley J. Niles Fund</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2017</b>	
<b><u>Revenue</u></b>	
Dividends	3,519
Other	400
Net Gain on Investments	3,224
<b>Total</b>	<b>7,143</b>
<b><u>Expenses</u></b>	
Admin fee	1,104
Advertising	117
Legal	85
Beneficiaries	1,200
<b>Total</b>	<b>2,506</b>
<b>Balance Beginning of Year</b>	<b>142,626</b>
<b>Balance End of Year</b>	<b>147,263</b>

<b>Community Development Block Grant</b>	
<b>Fiscal Year ending</b>	
<b>June 30, 2017</b>	
<b><u>Revenue</u></b>	
Interest	51
<b><u>Expenses</u></b>	
	0
<b>Beginning Fund Balance</b>	<b>31,604</b>
<b>Ending Fund Balance</b>	<b>31,655</b>

<b>East Main St. Cemetery Fund</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2017</b>	
<b><u>Revenue</u></b>	
Interest	4
Dividends	6,284
Other	50
Net Gain from Investments	5,652
<b>Total</b>	<b>11,990</b>
<b><u>Expenses</u></b>	
Admin Fees	1,963
Contracted Service	10,500
Other	946
<b>Total</b>	<b>13,409</b>
<b>Change in Net Position</b>	<b>(1,419)</b>
<b>Balance Beginning of Year</b>	<b>214,197</b>
<b>Balance End of Year</b>	<b>212,778</b>

<b>Mooring Management</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2017</b>	
<b><u>Revenue</u></b>	<b>5,971</b>
<b><u>Expenditures</u></b>	<b>6,210</b>
Change in Net Position	(239)
<b>Balance Beginning of Year</b>	<b>6,184</b>
<b>Balance End of Year</b>	<b>5,945</b>

<b>Enterprise Funds</b>		
<b>Fiscal Year Ending</b>		
<b>June 30, 2017</b>		
	<b>Sewer</b>	<b>Water</b>
<b><u>Revenue</u></b>		
Charges	1,199,458	873,672
Derby share	83,358	0
Discharge Fees	99,353	0
Leachate Fees	161,476	0
Grant Income	2,000	22,000
Other Income	6,626	0
<b>Total</b>	<b>1,552,271</b>	<b>895,672</b>
<b><u>Expenses</u></b>		
Sewer System	168,096	0
Sewer Plant	609,789	0
Water Treatment/Pumping	0	257,389
Water Distribution	0	67,557
Administration	77,284	53,244
Depreciation	538,222	231,805
Personnel & Other	106,529	35,488
Maintenance	11,666	5,202
<b>Total</b>	<b>1,511,586</b>	<b>650,685</b>
Income from Operation	40,685	244,987
<b><u>Non-Operating Income/(Expense)</u></b>		
Interest Income	11,818	11,276
Interest Expense	(52,210)	(78,648)
Settlement Charges	0	(50,000)
<b>Total</b>	<b>(47,392)</b>	<b>(117,372)</b>
<b>Change in Net Position</b>	<b>(6,707)</b>	<b>127,615</b>
<b>Net Position Beginning of Year</b>	<b>2,687,277</b>	<b>1,543,173</b>
<b>Net position End of year</b>	<b>2,680,570</b>	<b>1,670,788</b>

<b>Notes &amp; Bonds Payable</b>	
<b>Fiscal Year Ending</b>	
<b>June 30, 2017</b>	
<b><u>General Fund</u></b>	
<b>Beginning Balance</b>	<b>850,700</b>
Additions	65,470
Deletions	153,420
<b>Ending Balance</b>	<b>762,750</b>
<b><u>Sewer Fund</u></b>	
<b>Beginning Balance</b>	<b>3,459,923</b>
Additions	0
Deletions	264,399
<b>Ending Balance</b>	<b>3,195,524</b>
<b><u>Water</u></b>	
<b>Beginning Balance</b>	<b>2,439,200</b>
Additions	0
Deletions	155,367
<b>Ending Balance</b>	<b>2,283,833</b>

**VITAL STATISTICS REPORT  
FOR THE YEAR ENDING DECEMBER 31, 2017**

**MARRIAGES**

2013 .....	41
2014 .....	31
2015 .....	43
2016 .....	31
2017 .....	20

**BIRTHS**

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2013 .....	120	108	228
2014 .....	118	94	212
2015 .....	135	98	233
2016 .....	114	110	224
2017 .....	99	98	197
<b>RESIDENTS OF THE CITY.....</b>			<b>51</b>

**DEATHS**

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2013 .....	81	74	155
2014 .....	75	65	140
2015 .....	71	94	165
2016 .....	80	77	157
2017 .....	71	72	143
<b>RESIDENTS OF THE CITY.....</b>			<b>49</b>

**2016 DEATHS SHOWN BY AGE GROUP**

UNDER 1 YEAR.....	2
BETWEEN 1 AND 10 YEARS.....	0
BETWEEN 11 AND 20 YEARS.....	0
BETWEEN 21 AND 30 YEARS.....	0
BETWEEN 31 AND 40 YEARS.....	1
BETWEEN 41 AND 50 YEARS.....	2
BETWEEN 51 AND 60 YEARS.....	9
BETWEEN 61 AND 70 YEARS.....	26
BETWEEN 71 AND 80 YEARS.....	24
BETWEEN 81 AND 90 YEARS.....	49
BETWEEN 91 AND 100 YEARS.....	29
OVER 100 YEARS.....	1
<b>TOTAL .....</b>	<b>143</b>
<b>RESIDENTS OF THE CITY.....</b>	<b>49</b>

## Message from the Parks & Recreation Director



Each year, Newport Parks & Recreation serves hundreds of families in our community by offering fun events and beautiful places

to play. Our department strongly believes that recreation is an important part of a healthy and positive lifestyle and our goal is to provide high quality experiences Newport citizens. This year, income generated by donations, field/facility use and programs totaled about \$366,822, with expenses for the department amounting to \$489,658. In all, Newport City taxpayers were offered a broad range of recreational and park services for a net cost of \$122,836, which equates to about \$28/person.

Our department continues working toward 100 percent cost recovery with hopes that parks and recreational services may eventually be offered to taxpayers without cost. To that end, field and facility procedures experienced a major overhaul in 2017 to improve communication and strengthen revenue collection. With park requests on the rise, we created a streamlined system to capture and process reservations. The new procedure has nearly eliminated scheduling conflicts, standardized user expectations and helped correct several billing inconsistencies. Since March 2017, we have identified more than \$17,000 in missed revenue for unmonitored field and facility use. Transitioning users to the new booking procedure has been a sizable task, but a necessary one to meet our administrative goals. By 2019, all renters will be asked to contribute for field/facility use according to rates set forth by the Newport City Council. Any requests for reduced or waived fees will also be submitted to them for review.

### OUR TEAM

Department staffing saw a lot of change this year. Since 2012, the Parks & Recreation Department has operated with three full time

staff members including a Parks & Recreation Director as department head, a Parks Supervisor and a Program Supervisor. In March, with the goal to shift focus toward facility maintenance, the three positions were reconfigured to include a Parks & Recreation Director and two parks maintenance staff. With the elimination our programming position came the challenge of evaluating our annual event schedule and reducing it by about one third. While parks and facilities maintenance flourished under the change, the community felt an impact from the loss of Fall Foliage Festival, Santa Festival, Ice Out Contest and especially the School Vacation Camp program which was valuable source of childcare for some families in our region. Overall, staff have adjusted well and the reorganization has emphasized the strength and versatility of our team. The result for the community is fewer programs but a higher level quality in all areas.



Another staffing highlight for 2017 was the hiring of our new Harbormaster James "Jim" Nagle. Jim was chosen for the part-time position at the Newport

City Dock for his extensive maritime background and experience with the US Coast Guard. We expect Jim to bring a new level of expertise to dock operations and have already seen tremendous improvement in administrative functions since his arrival in September. We are excited to see how his efficiencies and enthusiastic demeanor impact the evolution of the Newport City Dock this summer and beyond.

### GATEWAY CENTER

The City's picturesque banquet hall nestled on the shore of Lake Memphremagog continues to host meetings, gatherings and celebrations year round on the waterfront. In 2017, Newport Natural LLC., renewed their lease with a five year contract extending into 2021. Frequent reservations at the Gateway Center and a busy snack bar continue to draw traffic and contribute to a bustling waterfront scene. The banquet hall received a

makeover last summer with a complete exterior cleaning and coat of paint to match the recently renovated dock offices. Trim on the building was changed from royal blue to a cream color giving the facility a more professional and elegant look.

### **NEWPORT CITY DOCK**



Building and maintenance projects at the Dock were relatively quiet last summer allowing focus on Aquatic Invasive Species

initiatives. Each year in late July, weeds in Memphremagog overwhelm boaters and impact maneuverability around the Newport City Dock. Uncontrolled aquatic species can be a deterrent for visitors and create navigational inconveniences for our boaters. To improve the recreational value of our waters this year, we initiated several prevention projects aimed at reducing the spread of invasive species. Hand pulling methods and a substantial hydro-raking project helped removed existing nuisance weeds while our 2017 grant funded Access Greeter Program assisted with future prevention measures. Community outreach efforts, courtesy watercraft inspections, a complimentary boat wash station were supported by \$7,320 in funds received from the Vermont Department of Environmental Conservation.

Lead by our new Harbormaster, efforts to update logistical and administrative processes began this year, including implementation of a seasonal boater contract and dock surveys to help guide facility goals. We are currently in the process of evaluating dock infrastructure and prioritizing maintenance projects for 2018. Many improvements in the upcoming year will focus on upgrades to meet safety standards and eventually move toward expansion of services.

### **GARDNER MEMORIAL PARK**

Centrally located, Gardner Park is one of the most well known parks in the city. This 20 acre parcel is home to our community playground, skate park, fields for softball,

baseball, soccer, football and courts for basketball and pickleball. Adjacent to the mouth of the Clyde River, this park is a local hot spot for fishing, kayaking and picnicking. Gardner Park sees activity throughout the winter by transforming into a fully functional ice skating facility with rinks for hockey, free skating and, weather permitting, open trails maintained for natural skating on Lake Memphremagog. This park is one of Newport's jewels.



Although Gardner Park is one of the most visited public facilities in town, we continue to struggle with an aging park infrastructure. With little set aside in the

budget for improvements, most resources are spent making amenities safe and usable. Restroom facilities are in desperate need of upgrade and many features in the playground have been recommended for repair or removal. With community support, notable improvements in 2017 included the skinning (removal of grass) for softball Field One, and a restoration project to replace landscaping around the band stand. Both projects were accomplished with funds from outside sources. Big thanks to the Kingdom Cares Tournament and the North Country Career Center Landscape Design class who helped with much of the work.

Another noteworthy addition to Gardner Park was the addition of a brand new Ford F-150 truck in October. Following vandalism early in 2016, our two-vehicle fleet was reduced to one making summer chores a hassle when coordinating vehicle use between our two major parks. In that respect, we're excited and relieved for operations to return to normal next summer.

Although there are many opportunities for improvement at Gardner Memorial Park, the space remains heavily used by the community almost every day of the year. The venue is host to several community events, sports tournaments and programs which produce several benefits directly absorbed by local stores, gas stations, hotels and restaurants. Gardner Memorial Park has not



historically generated a lot of revenue for the City, but it undeniably helps boost our City's vibrancy. For these reasons and more, we have committed efforts toward better fee collection from park renters and are motivated to generate the additional income needed to support long term maintenance goals and an increasing demand on park facilities without burdening tax payers.

### **PROUTY BEACH CAMPGROUND**

The 2017 summer season at Prouty Beach was a time of progress. With the return of a full-time campground manager, many neglected chores received some much needed attention. Housekeeping and organization were high on the priority list resulting in the construction of two new sheds, renovation of storage spaces and several safety upgrades.

Campers and park visitors enjoyed a more user-friendly experience with improved



internet connections, more visual signage and staff that was readily available to service their needs. Sites at Prouty Beach Campground were mostly filled by opening day with some weekends requiring use of overflow to accommodate

reservation requests. Our campground family, those who call Prouty their home for the summer, saw lots of new campus activity this year including potluck meals, social gatherings and a monthly campground newsletter initiated by Parks staff. Feedback was very positive.

Reservations for the campground were up by 17% this year producing an additional \$17,926 in revenue for the City. Prouty Beach continues to be a profitable venture with an annual net gain of about \$35,000. Income from the campground helps offset expenses at other facilities like Pomerleau and Gardner Park. Demand for both seasonal and transient campsites continues to grow triggering discussion for possible expansion in the future.

### **ANNUAL EVENTS & PROGRAMS**

Last year Newport Parks & Recreation offered twelve programs and eight large community events to Newport residents and visitors. With the elimination our Program Supervisor position, duties for event planning were shifted to the Parks & Recreation Director. With limited capacity but an unwavering commitment to quality, we chose to evaluate and reduce our offerings as a means of preservation for our best activities. Programs with perpetually low attendance, labor intensive prep or those that fell during busy times of the year were removed from our repertoire leaving only our most popular events on the docket. Even with the elimination of some activities, we are proud to say we offer a well-rounded schedule that includes activities for youth *and* adult populations year round. These programs encourage community cohesiveness, nurture family relationships and provide outlets for personal growth which contribute greatly to the overall health and wellbeing of our community. The schedule is still ambitious for our small department, but with support from local businesses, organizations and volunteers, it's a service we are proud to offer to our City.

Community festivals are by far the most popular activities on our schedule and have seen a tremendous increase in attendance over the past few years. The July 4th Celebration and Halloween Monster Bash top the list with an estimated 1,000-1,500 in attendance in 2017. The annual Prouty Beach Egg Hunt and Winter Festival were a close second in the upper range of 800-900. Most annual events hosted by Parks & Recreation are free to attend or seek a small donation for admission. Entertainment, staffing, and logistical costs for many family events are supported by sponsorships from local businesses in exchange for marketing and outreach opportunities associated with the event.

Summer time is our most robust time of year for programming. Between June and July, the demand for recreational activity is at its peak and we do our best to "make hay when the sun shines," so they say. We are pleased to

offer one of the best full-time summer camp programs in the area right at Prouty Beach. Popularity of this program is attributed to the long hours (7:45-5PM) and the diverse curriculum expertly delivered by a fantastic group staff. Camp is open to children in grades 1-6, and includes an ambitious weekly schedule including fishing, biking, off-site field trips, swimming and much more. In 2017, over 80 children passed through our summer camp program with most weeks filling to capacity by May.

This year we launched a Counselor-in-Training (CIT) branch of our summer camp, open to youth entering 8th grade. For this selective program, participants were asked to apply with a resume and undergo a mock interview process before acceptance. Through hands-on experiences, the four-week training program focused lessons on safety, leadership and personal development. CITs gain experience handling expected and unexpected emergencies, working through conflict, facilitating camp activities and polishing skills in workplace professionalism. CITs will also receive First-Aid, CPR and AED training during this program. The benefits of our CIT program are three-fold. First, we're able to retain clients once they've outgrown camp but still wish to attend.

Second, it feeds potential future staff to our camp program and gives us an early opportunity to develop their skills. Finally, and most importantly, we're able to provide valuable programming for an underserved (often hard to reach) tween/teen demographic in our community. We are proud of the curriculum we've developed for CITs and received some very positive feedback after the first year of delivery. *"I have to say that my husband and I have been thrilled with the way that [our child] has stepped up and taken this very seriously. At least from our perspective, he seems to really want to do well and be responsible. He very much enjoys going to 'work' every day. I fear that he's really going to miss it when his time is up. [Our son] seems to be thriving under the extra responsibility with jobs like brainstorming games or setting them up and even the power to give warnings. This experience has really helped him and us see*

*that he is capable of finding his maturity and being a leader when he needs to be."* -2017 CIT Parent.

To round out our summer offerings, we host a series of "mini-camp" programs, clinics and pick-up sports spearheaded by local community members. Our department acts as liaison between instructors and participants by helping organize and facilitate programs lead by non-staff community members.

Typically, we provide facility space, equipment, marketing and registration assistance while instructors lead the way with their own curriculum. This model provides a perfect outlet for community members



to act as on-site coaches, instructors and teachers allowing them an opportunity to share expertise with others. These are mutually beneficial partnerships and allow our Parks & Recreation department to offer a diverse array of programming that we wouldn't otherwise have capacity to offer using internal staff. Anyone with a passion or hobby to share is encouraged to submit a program proposal before the annual March 1st if they wish to be included in upcoming summer program schedule. In 2017, Junior Field Hockey, Challenger Soccer and Learn to Sail programs were successfully run under this model. We have already received 2018 proposals for Track and Field, Tennis, Pickleball, Water Skiing and Candle Making.

## IN CLOSING

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



provide a positive experience for City residents and visitors. While the list of services and demands on our small department seem to be ever growing as our

city evolves, we are grateful for the encouragement and support from the people we serve.

We are motivated by the community that surrounds us and inspired by your ideas! Consider this a formal invite to any and all who share our passion for parks and recreation. Please join our team as a member of the Newport Recreation Committee! By giving an hour of your time once monthly, you can make a huge contribution to our effort. At our meetings we discuss upcoming events, long and short term goals, department policy, volunteer opportunities and much more. It's a great time to share your input and help steer the future of our City. Feedback from our community holds the highest value. Committee seats are open to anyone, but only Newport residents are granted voting authority.

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

Respectfully Submitted,  
Jessica K. Booth  
Parks & Recreation Director

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

The Forever Young Club meets each Wednesday at the Newport Senior Center on the lower level of the Newport Municipal Building.

Members must be 55 or older and lunch is \$4.00. We are currently recruiting new members. We have a social time before our lunch and several members enjoy playing Bingo after. The club offers a place for people to mingle if they want or just to play games with friends. We would love to have people stop in to see what we do and perhaps join us.

We also have a bingo on the third Tuesday of each month and invite the community to come join us. We pay out what we take in. We have the cards and bingo chips for your use. Tuesday's and Thursday's there is a 'Growing Stronger' class from 10:00 to

11:00. Also planning to start another afternoon of cards and board games.

We are going to arrange for some outings for our seniors. Perhaps a summer barbeque, fall foliage trip, Spring cabin fever getaway. Also planning a bake/craft sale.

We are extremely grateful for the City's support.

Esther Searles  
Club President

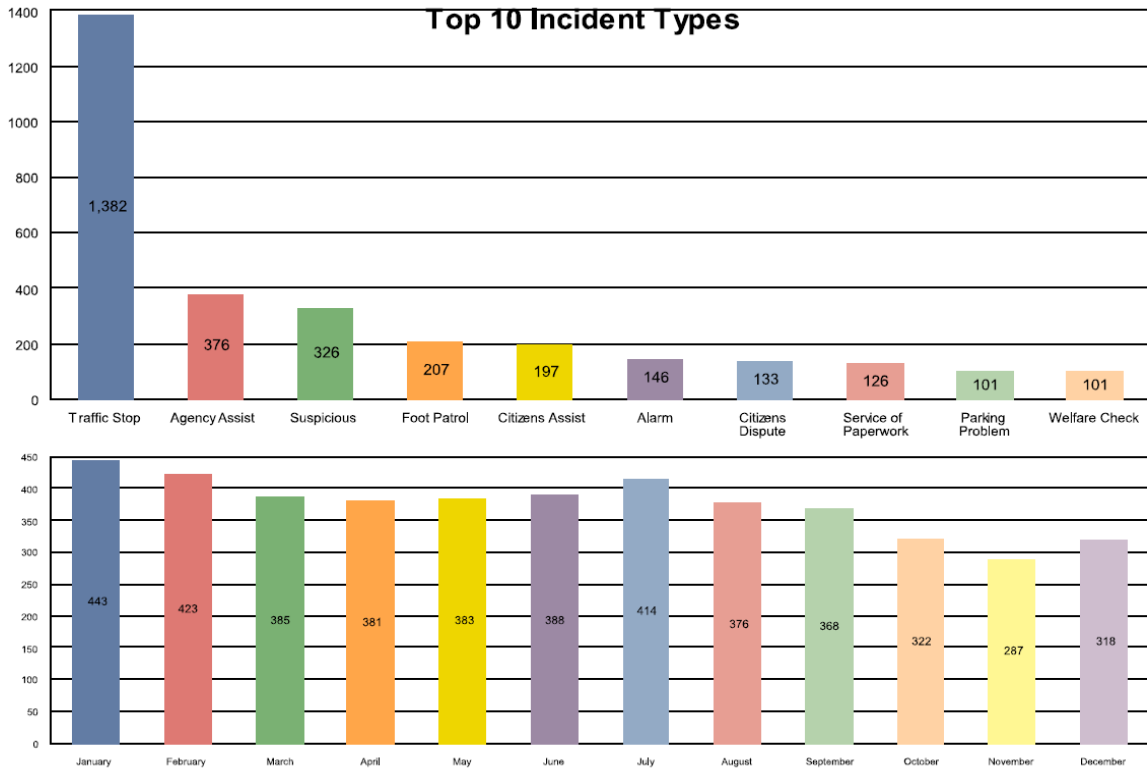
## Message from the Police Chief



The year 2017 saw an increase in the overall numbers of calls to service for the Police Department. We have invested heavily in recruitment and were able to hire a total of 5 Officers. 2018 will bring a heavy financial burden of training these new Officers for service to our community. Technological advancements continue to be sought to reduce overall costs and increase the safety of workplace personnel. The Department continued a heavy emphasis on community outreach programs and classes. If you would like to see a specific training or class offered please contact us with any ideas you may have.

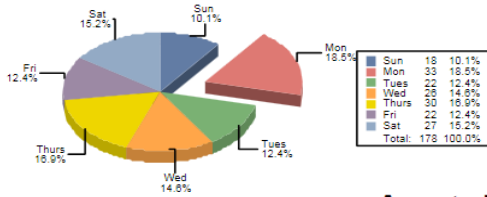


Sept 26, 2017 marked the 100 year anniversary of the in the line of duty death of Newport Police Officer Joseph P. Manogue.

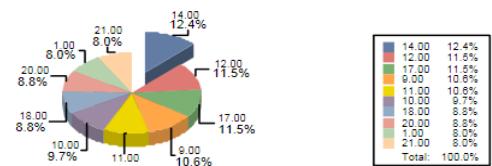


**Arrest Volume Analysis Report**  
Rev. 03/14/12

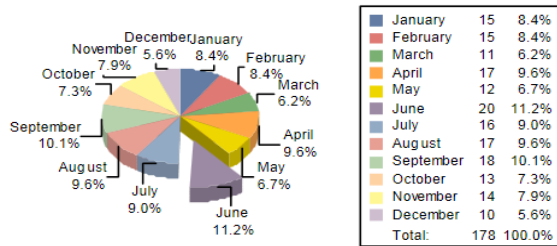
**By Day of Week**



**By Hour (Top 10)**



**Arrests by Month**



**Arrest Volume Analysis Report**

From: 01/01/2017 20:29 To: 12/31/2017 0:45

ORI: VT0100100

Newport Police Department

<b>Incidents</b>	<b>2016</b>	<b>2017</b>
Suicide	0	1
Suicide Attempted	6	9
Sex Offense	43	57
Assault	27	35
Boater Assist ***	5	5
Stalking	2	2
Burglary	27	19
Custodial Interference	8	8
Death Investigation	9	5
Disposed Needle ***	16	38
DUI Detail	8	10
Information Card	13	63
K9 Assist	14	4
K9 Training	13	22
Robbery	0	1
Littering	0	2
Larceny	96	87
Overdose	8	10
Parade Detail	3	3
Public Records Request	5	2
Ride Along	4	16
Service of Paperwork	104	126
Speed Detail	3	11
Stolen Vehicle	3	2
Stonegarden Detail ***	6	23
TRO/FRO Violation ***	6	9
Fraud	16	18
Vandalism	44	29
Vessel Inspection ***	2	4
Sex Offender Registry Check	16	10
Child Cruelty	5	6
Condition Of Release Violation	37	16
DRE Callout	N/A	5
Drugs	18	17
Communications Offense	9	12
Trespassing	13	13
Wanted Persons	22	21
Motor Vehicle Accidents	125	114
Motor Vehicle Complaint	112	112
Background Investigation	24	28
Noise Complaint	81	46
Fireworks	5	2
Alarms	25	146
Animal Problem	66	99
Agency Assist	289	376
Citizen Dispute	184	181
Citizen Assist	178	206

E911 Hangup	29	31
Foot Patrol	247	216
Evidence Audit	N/A	1
Directed Patrol	114	46
Intoxicated Person	16	31
Alcohol/Tobacco Offense/Minor	3	2
Juvenile Problem	87	44
Lost and Found Property	26	22
Motorist Assist	18	18
Deliver Message	1	5
Missing Person/Runaway	14	10
Not Classified	37	12
Parking Problem	15	101
Suspicious Person/Circumstances	369	327
Roadway Hazard	4	12
Traffic Stop	1013	1342
Public Outreach Programs \ Speaking	90	43
Unsecure Premises	9	12
Threats/Harassment	36	35
VIN Verification	47	46
Welfare Check	63	101
<b>Total</b>	<b>3938</b>	<b>4488</b>

## Message from the Public Works Director

The Newport City Department of Public Works is responsible for the planning, design,



construction, operation and maintenance of a variety of public facilities and provides basic

services that affect the daily lives of everyone who lives and works in Newport. Things we take for granted — pure drinking water, wastewater collection sewers, passable and well-lit streets, controlled intersections— are all part of the important and complex function of the Public Works Department. The facilities under the guidance of the department include city highways, water distribution and treatment, wastewater collection, wastewater treatment plant, recycling services, selected public buildings and departmental vehicles. The department's

overall goal is to provide the essential services necessary for the well-being of the community in accordance with public needs. The department employs a trained workforce of fourteen full-time and four part-time employees and performs routine, budgeted and capital improvements. Although the public may not fully appreciate the dedication and efforts made on their behalf, Newport is fortunate to have highly qualified personnel with the experience and expertise to perform many tasks which would otherwise have to be performed by outside contractors at considerable expense. Public Works' employees work nights, weekends and holidays under extreme conditions to accommodate the needs of city residents and commercial and industrial businesses.

### **Streets**

The Public Works Department maintains more than forty miles of paved and unpaved city roads, six bridges and sixteen miles of sidewalks. Operations include snow removal, roadway construction/rehabilitation, street sweeping, street lighting, litter control, storm drainage systems, traffic signal systems/signs, maintenance paving, landscaping, pothole patching, shoulder maintenance, pavement markings and roadside mowing. In addition, the Street Department maintains and improves the city's storm drainage structures, which include pipelines, catch basins, ditches, swales and under-drains to ensure state and federal standards for water quality.

### **New Equipment**

The public Works Department has replaced a 2004 John Deere Loader for a new 2017 Case 621G. This loader is utilized daily whether it is loading trucks with salt or sand, hooked up to our Tenco snow blower clearing winter streets, cleaning snow from parking lots after a winter storm or backfilling a trench during a street construction project.

The City applied for and was awarded a grant through the USDA Community Facility Grant Application. The application was for the purchase of an excavator which is a more productive, safer and user-friendly means of handling our daily roads, drainage sewer/water repairs and replacement

projects. We were awarded \$79,625.00 which was used to purchase a Volvo ECR88D excavator. This machine was sized to be hauled to job locations utilizing our current six-wheel dump trucks and trailer. The total purchase price for the excavator was \$114,229.

### **2017 Construction**

Hinman Street was our focus for the construction season. This street which is one of the hills off Glen Road was plagued over the years with major storm-water washouts and flooding. The project had many challenges because of the steepness of the road and being a dead-end street. We replaced the entire sewer system, the mainline, manholes and all services were reconnected to the homes outside of the road right-of-way. A new drainage system was installed with structures to help with the large volumes of water this road encounters during significant rain events. A final 1 ½" top coat of pavement will be added this summer to complete the project.

I would like to personally thank all the residents that live and frequent Hinman Street for their continued patience while this project took place.

### **2018 Construction**

Streets that may see new construction are Trempe Street, Weaver Street, Wells Street, Lord Nelson Lane, Memphremagog Views and Clyde Street.

This is a very big year for the City of Newport which we will commemorate our 100<sup>th</sup> year anniversary. We will continue with our cosmetic repairs to help make our City a beautiful place we can all be proud of. Our focus on our Main Street will continue with the replacement of the failing concrete sidewalks and brick pavers, benches and pole banners.

### **Recycling**

The Public Works Department also oversees the city's recycling center. Residents only can recycle at the residential transfer station located on Coventry Street. The



City's Recycling Center is open Wednesdays 8am-4pm and Saturdays 8am-12 noon.

Recyclables include aluminum/steel cans, aluminum foil/aluminum pie pans, glass bottles/jars, PET and HDPE plastic containers, bottles and jugs, corrugated cardboard, white/mixed paper, newspaper/magazines, paper mail/envelopes, box board and paper bags. Our compost pile accepts grass clippings, leaves and garden waste. There is also a container for disposal of large metal waste. The States mandatory recycling law has put many more expenses and burdens on the City's facility. We have had to initiate a more stringent acceptance of the materials we recycle. We apologize for the burden this imposes on the residents who wish to recycle but it helps to minimize our cost to run the facility.

**Hazardous Waste Days in 2018 will be held on May 5<sup>th</sup>, July 7<sup>th</sup> and October 6<sup>th</sup> at New England Waste Services of Vermont, Inc. (WASTE USA) landfill facility on Airport Road in Coventry**

### Sewer

The sewer system consists of approximately 115,000 linear feet of piping which includes an estimated 500 sewer manholes. Some of the piping is force main sewer piping which pumps sewerage from low elevation areas to sections of gravity sewer lines. It's all handled throughout the sewer system by twelve sewer pumping stations. All this waste is treated at the waste water treatment facility which is currently designed to treat 1.3 million gallons a day. The Village of Derby Center has an agreement with the City where they are allocated up to 150,000 gpd (12.5%) of our original permitted treatment capacity of 1.2 million prior to 2007 facility upgrade to 1.3 mgd. Our facility averaged 661,000 gpd of wastewater treatment this past year, which is just over 51% of our total capacity.

The City has been working with Aldrich & Elliott Engineers on a final design for replacement of the Farrant Street sewer pump station that was installed back in 1971. In the current 2017/18 sewer capital funds \$65K was budgeted for a portion of the

replacement cost. An additional \$75K has been added to the 2018/19 budget. These funds will be used to directly purchase the new pump station & controls, concrete structure and other necessary components. The Public Works Department is planning to start construction by September of 2018.

### Water

The City owns operates and maintains approximately 197,650 linear feet of water main. The distribution system has pipes of varying sizes, ages and material. Distribution piping ranges from 1" in residential areas up to 14" throughout the system. Storage is handled currently by a 750,000-gallon elevated storage tower with a booster pumping station on the westside and a 1,100,000-gallon earthen reservoir on the eastside. The system has 324 fire hydrants for fire protection, 2,200 service connections which serves approximately 5,000 residents. This is all supplied by two gravel packed wells and an arsenic treatment facility that produces an average of 500,000 gallons a day.

The City contracted with Utility Services a SUES company for a 15-year maintenance contract to oversee all repairs, maintenance and inspections of our westside water tower that was erected back in 1973. The tower is in very good condition currently and this maintenance contract will help to secure the life of the tower for the future.

### East Side Water Tower

As a City employee and a longtime resident this couldn't come at a worse time for City taxpayers with the new reappraisal. We are now asking the City water users for yet another increase to pay for a tower to open the Derby Road for future and existing development. We are at a pivotal point where the City needs to have the resources in place to allow business to come to Newport. One business alone is not going to build a tower just to move into Newport. We also can't rely on an outside entity to govern whether we can expand our tax base because we lack water allocation. This project is no different than our original westside water tower built in 1973 that supplies the water pressure to all our existing and future residents on that side

of the City. Another possible tower site for future development in Newport would be Mount Vernon/Glen Road area. To supply pressure needed for this area a third water tower may have to be built in future years. Once a tower is built the City could place some impact fees on any development there to help absorb some of these costs.

### **Water Meters**

The City implemented a voluntary program for Newport residents back in September 2016 for the installation of a water meter. The installation will not be billed directly but paid for through the City's working water/sewer yearly budgets. Our hopes would be to have the entire City metered within 5 years. I know many people are afraid to have one installed, but the reality is we are behind the times. Water is such a crucial component in our daily lives and sometimes taken for granted. Water conservation must become one of our top priorities. The City doesn't qualify for some grants or funding sources for water related projects because we are not metered. We will never truly know the impact of water loss in our system without having a metered system. We track daily what our wells produce but have no idea financially what is lost through leaks and overuse.

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

### **Concerns, Complaints & Problems**

When I reflect on the past 24 years I have served the City it's truly amazing how the times have changed with technology. Although sometimes I may be intimidated by technology I usually embrace it because I know it is the way of the future. Instantaneously, information can be broadcast out to a large audience utilizing social media. This isn't always received in a positive manner. I have always had an open-door policy. It's my old school way of thinking that I want to address these concerns, complaints and problems personally. Hopefully, first by a phone call at 334-2124, email [thomas.bernier@newportvermont.org](mailto:thomas.bernier@newportvermont.org), then if needed a personal visit to address

your issue. Let's all work together to make life in Newport a peaceful and positive experience.

The job certainly has its challenges and difficulties, but I feel privileged to serve the residents of this City. I will continue to strive to make this City beautiful, functional, and a place to be proud to live.

In closing, I would like to say I am proud and truly enjoy being a part of all the great ideas and changes that keep moving our City forward and making it a better place to live. I'd like to thank my crew of Larry, Rene, Dan, Marcel, Robert, Curtis, Chris, Jeremy, Corey and Ben for their hard work and dedication.

Thank you for your continued support.

Respectfully submitted,

Thomas L. Bernier  
Director of Public Works

## **Message from the Fire Chief**

Dear Citizens,

2017 proved to be an extremely busy year for your fire department. The department responded to well over 200 plus calls varying from major structure fires, motor vehicle crashes, hazmat clean up, grass fires, several mutual aid calls as well as EMS assist calls. The department has also been very busy providing fire extinguisher training to various businesses and organizations throughout the community. We've had many fire prevention classes and demonstrations at the firehouse for local schools and daycares as well as for adults.

The department personnel have been training hard all year to complete our training requirements. Training topics have covered SCBA, Automobile Extrication, Fire Ground tactics, Ice Rescue, Hazardous Materials Training, Hybrid Vehicle Extrication Safety, First Aid and CPR with AED and Emergency



## Message from the Assessor

Vehicle Operation just to name a few. The Fire Department also takes pride in being part of The Relay for Life and The Mary Wright Halo Foundation each year.

Our equipment is in good shape. All equipment is certified and tested to Federal regulations. We've put a 2017 Ford SUV Interceptor in service for the Chief. This allows the ability for the Chief to respond straight to the emergency and allow proper placement of the responding apparatus. It's been a great asset to the Fire Department. It has also allowed the Chief to get on scene and assess the situation and send only the required apparatus. This in turn saves the taxpayers money by not having to send all the equipment when it's not needed.

The Fire Department roster is strong with 28 members. We have a lot of younger people that are very aggressive. We would like to thank all the employers who unselfishly allow our department members to leave their jobs in order to protect our city.

The department would like to thank all of the citizens in the area whom participate in our fundraising events. We'd also like to thank all the businesses that make these fundraisers possible with your generous donations. Without the support of the citizens and businesses it wouldn't be possible. In these tough economic times, our fundraisers really help out in augmenting our budget. It's with great pride knowing that in these tough times the citizens and businesses are always there. Once again, the Newport City Firefighters want to say a big Thank You to you all.

Respectfully submitted,

Jamie LeClair – Chief  
Phil Laramie – 1<sup>st</sup> Assistant Chief  
Donald (Pedro) Grondin – 2<sup>nd</sup> Assistant Chief

The 2017 City wide reappraisal is complete except for appeals past the Board of Civil Authority (BCA). The Grand List went from \$268,948,506 in 2016 to \$323,850,102 in 2017 prior to the appeals to the BCA. This is an increase of \$54,901,596 or a 20% increase. 309 assessments went through the Grievance process and 97 of those appealed to the BCA. The Common level of Assessment (CLA) went from 86.99% to 98.35% and the Coefficient of Disbursement (COD) went from 19.05% to 7.66%.

The members of the City's BCA have put in uncountable hours working on assessment appeals. They have worked during the holiday season, during snow storms, and during extended cold weather. They have worked late into the evenings and scheduled early morning inspections to accommodate property owners. They are to be commended.

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

*Homestead Property* is owned and occupied by a VT resident as his or her principal home on April 1, and declared as a homestead on Form HS-122, Section A, that is filed with the VT Department of Taxes. A Homestead Declaration must be filed each year. Information about homesteads can be found at: <http://tax.vermont.gov/property-owners/homestead-declaration>

Respectfully submitted by,

Spencer B. Potter, Assessor

# Message from the Zoning Administrator

## Planning Commission

The Planning Commission (PC) had another busy year. During the first quarter the PC followed through with work performed in 2016 and implemented three (3) changes to the Zoning and Subdivision Bylaw. The City Council approved the three (3) changes effective April 10, 2017. The changes were (1) change the Industrial Zone fronting on East Main Street from the City Center Industrial Park to North Country Credit Union to Commercial-B, (2) implemented a Certificate of Occupancy requirement for new additions, renovations, new buildings, tenant change in commercial buildings and structure removals and, (3) modified the Shore Land Control District to synchronize with the new State Shoreline regulations.

The Planning Commission consists of the following members:

Clark Curtis, Chair  
 Robert Currier, Vice Chair  
 Daniel Ross  
 Woodman Page  
 Ruth Sproull

## Development Review Board

The Development Review Board held five public hearings, reviewed and approved four permit applications and heard and upheld one appeal of a Zoning Administrators decision.

The Development Review Board consists of the following members:

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

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

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

## Issued Permits

The total number of permits issued for 2017 was 44. Below is a breakdown of all permits issued in the last 5 years.

### 2017

#### New Construction:

1 & 2 family dwellings	6
Commercial/Industrial buildings	0

#### Additions/Renovations:

1 & 2 family	21
Commercial/Industrial	1

#### Other:

Merged Lots	0
Subdivisions	3
Lot Line adjustments	1
Change of Use	8
Signs	4

**2017 Totals 44**

#### Issued Certificates of Occupancy

Commercial	9
Residential	10

### 2016

#### New Construction:

1 & 2 family dwellings	6
Commercial/Industrial buildings	1

#### Additions/Renovations:

1 & 2 family	23
Commercial/Industrial	13

#### Other:

Merged Lots	1
Subdivisions	5
Lot Line adjustments	0
Change of Use	0
Signs	9

**2016 Totals 58**

#### Issued Certificates of Occupancy

Commercial	0
Residential	0

<b>2015</b>	
<b>New Construction:</b>	
1 & 2 family dwellings	4
Commercial/Industrial buildings	2

<b>Additions/Renovations:</b>	
1 & 2 family	41
Commercial/Industrial	16

<b>Other:</b>	
Merged Lots	0
Subdivisions	3
Lot Line adjustments	0
Change of Use	0
Signs	8
<b>2015 Totals</b>	<b>74</b>

<b>Issued Certificates of Occupancy</b>	
Commercial	0
Residential	0

<b>2014</b>	
<b>New Construction:</b>	
1 & 2 family dwellings	2
Commercial/Industrial buildings	1

<b>Additions/Renovations:</b>	
1 & 2 family	26
Commercial/Industrial	6

<b>Other:</b>	
Merged Lots	3
Subdivisions	2
Lot Line adjustments	0
Change of Use	0
Signs	8
<b>2014 Totals</b>	<b>48</b>

<b>Issued Certificates of Occupancy</b>	
Commercial	0
Residential	0

<b>2013</b>	
<b>New Construction:</b>	
1 & 2 family dwellings	15
Commercial/Industrial buildings	1

<b>Additions/Renovations:</b>	
1 & 2 family	25
Commercial/Industrial	17

<b>Other:</b>	
Merged Lots	0
Subdivisions	5
Lot Line adjustments	0
Change of Use	0
Signs	4
<b>2013 Totals</b>	<b>67</b>

<b>Issued Certificates of Occupancy</b>	
Commercial	0
Residential	0

### Zoning Administrator

Throughout the year we have been working with a company called Petra IT Solutions, LLC developing computer software that will allow property owners to complete and submit Zoning Permits online and interactively work with the Zoning Administrator while doing so. Once completed, digital copies of the Permits are attached to the individual property map file. This will enable zoning staff to review historical permits by simply accessing the individual property record and clicking on permits. As part of this process it was necessary to update the process of keeping property ownership records current and accessible from the permit software. These systems are currently being tested. By the end of the first quarter of 2018 the permitting software is expected to be available from the City's web page. In addition, the property map (tax maps) will also be available to the public allowing anyone to make maps of their own property, neighborhoods or other properties from their home computer. The City's web page is <[newportvermont.org](http://newportvermont.org)>.

The Zoning Administrator's office hours are Monday – Friday, 8:30 am to 12:00 Noon and 1:00 pm to 3:00 pm Mon. – Thursday.

Respectfully submitted by:

Charles Elliott, Zoning Administrator

# City of Newport, Vermont 2017 Auditor's Report



For the fiscal year ending  
June 30, 2017



**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License # 167

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Newport, Vermont, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

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

[www.kbscpa.com](http://www.kbscpa.com)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Newport, Vermont, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

*Required Supplementary Information*

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

*Other Information*

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

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



St. Albans, Vermont  
September 6, 2017

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

As management of the City of Newport, we offer readers of the City of Newport's financial statements this narrative overview and analysis of the financial activities of the City of Newport for the fiscal year ended June 30, 2017.

### Financial Highlights

- The assets of the City of Newport exceeded its liabilities at the close of the most recent fiscal year by \$11,717,144 (net position). Of this amount, \$515,995 (unrestricted net position) may be used by the governmental activities of the City to meet the City's ongoing obligations to its citizens and creditors. For the business-type activities the net position is \$4,351,358, which means that if we were to liquidate the water/sewer funds we would have a cash surplus of \$4,351,358. Net position attributable to business-type activities increased by \$120,908 during the last fiscal year.
- As of the close of the current fiscal year, the City of Newport's governmental funds reported combined ending fund balances of \$753,124. Of this total amount, \$356,527 is available for spending at the government's discretion (unassigned fund balance). Management has committed \$296,731 of the fund balance for particular purposes, restricted a \$82,000 donation for the centennial celebration and \$17,866 is assigned for purposes identified in Note 9.

### Overview of the Financial Statements

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

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

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

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

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

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

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

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

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

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

The City of Newport maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund and the Capital Projects Fund which are considered to be major funds. The City of Newport has two non-major governmental funds which are reported as "other Governmental Funds". These non-major funds include the Recreation Fund and the Mooring Management Fund. Combining financial statements for these funds are located on pages 45 and 46.

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

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

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

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

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



City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

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

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

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

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

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

#### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's overall financial position. In the case of the City of Newport, assets exceeded liabilities by \$11,717,144 at the close of the most recent fiscal year.

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

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

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

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

**City of Newport, Vermont's Net Position**  
June 30, 2017

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 1,915,873	\$ 1,492,355	\$ 1,145,152	\$ 701,398	\$ 3,061,025	\$ 2,193,753
Capital assets	7,530,541	7,789,253	8,827,288	9,504,897	16,357,829	17,294,150
Deferred outflows	<u>669,969</u>	<u>392,602</u>	<u>109,279</u>	<u>68,914</u>	<u>779,248</u>	<u>461,516</u>
<b>Total Assets and Deferred Outflows</b>	<b><u>\$ 10,116,383</u></b>	<b><u>\$ 9,674,210</u></b>	<b><u>\$ 10,081,719</u></b>	<b><u>\$ 10,275,209</u></b>	<b><u>\$ 20,198,102</u></b>	<b><u>\$ 19,949,419</u></b>
Other liabilities	\$ 918,568	\$ 660,529	\$ 70,582	\$ 30,776	\$ 989,150	\$ 691,305
Net pension liabilities	1,063,150	629,079	179,422	113,394	1,242,572	742,473
Notes and bonds payable	762,750	850,700	5,479,357	5,899,122	6,242,107	6,749,822
Deferred inflows	<u>6,129</u>	<u>8,355</u>	<u>1,000</u>	<u>1,467</u>	<u>7,129</u>	<u>9,822</u>
<b>Total Liabilities and Deferred Inflows</b>	<b><u>\$ 2,750,597</u></b>	<b><u>\$ 2,148,663</u></b>	<b><u>\$ 5,730,361</u></b>	<b><u>\$ 6,044,759</u></b>	<b><u>\$ 8,480,958</u></b>	<b><u>\$ 8,193,422</u></b>
Net Investment in capital assets	6,767,791	6,938,553	3,347,931	3,605,775	10,115,722	10,544,328
Restricted	82,000	-	-	-	82,000	-
Unrestricted	<u>515,995</u>	<u>586,994</u>	<u>1,003,427</u>	<u>624,675</u>	<u>1,519,422</u>	<u>1,211,669</u>
<b>Total Net Position</b>	<b><u>\$ 7,365,786</u></b>	<b><u>\$ 7,525,547</u></b>	<b><u>\$ 4,351,358</u></b>	<b><u>\$ 4,230,450</u></b>	<b><u>\$ 11,717,144</u></b>	<b><u>\$ 11,755,997</u></b>

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

**Governmental activities** - Governmental activities decreased the City of Newport's net position by \$159,761 during the current fiscal year. Investment in capital assets, net of related debt, increased as a result of principal payments on long-term bonds, notes and leases during the year that exceeded current year borrowings, while depreciation expense was more than current year net additions to capital assets by \$258,712.

**City of Newport, Vermont's Changes in Net Position**  
June 30, 2017

	Governmental Activities		Business-Type Activities		Total	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>Revenues</b>						
Program Revenues:						
Charges for services	\$ 762,105	\$ 745,006	\$ 2,417,317	\$ 2,085,391	\$ 3,179,422	\$ 2,830,397
Operating grants	563,859	733,076	24,000	-	587,859	733,076
General Revenues:						
Property taxes	7,753,069	7,753,814	-	-	7,753,069	7,753,814
Investment earnings	29,392	22,554	23,094	18,391	52,486	40,945
Other revenues	<u>51,625</u>	<u>45,672</u>	<u>6,626</u>	<u>722</u>	<u>58,251</u>	<u>46,394</u>
Total Revenues	<u>9,160,050</u>	<u>9,300,122</u>	<u>2,471,037</u>	<u>2,104,504</u>	<u>11,631,087</u>	<u>11,404,626</u>
<b>Expenses</b>						
Governmental activities:						
General	1,514,532	1,308,140	-	-	1,514,532	1,308,140
Public Safety	1,458,300	1,441,210	-	-	1,458,300	1,441,210
Public Works	1,317,072	1,743,414	-	-	1,317,072	1,743,414
Library	101,000	101,000	-	-	101,000	101,000
Interest on long-term debt	40,408	41,975	-	-	40,408	41,975
Education, recreation, health and welfare	4,888,499	4,800,059	-	-	4,888,499	4,800,059
Business-type activities:						
Water	-	-	779,333	695,060	779,333	695,060
Sewer	-	-	1,570,796	1,607,041	1,570,796	1,607,041
Total Expenses	<u>9,319,811</u>	<u>9,435,798</u>	<u>2,350,129</u>	<u>2,302,101</u>	<u>11,669,940</u>	<u>11,737,899</u>
Change in net position	(159,761)	(135,676)	120,908	(197,597)	(38,853)	(333,273)
Net position, beginning	<u>7,525,547</u>	<u>7,661,223</u>	<u>4,230,450</u>	<u>4,428,047</u>	<u>11,755,997</u>	<u>12,089,270</u>
Net position, ending	<u>\$ 7,365,786</u>	<u>\$ 7,525,547</u>	<u>\$ 4,351,358</u>	<u>\$ 4,230,450</u>	<u>\$ 11,717,144</u>	<u>\$ 11,755,997</u>

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

**Business-type activities** - Business-type activities increased the City of Newport's net position by \$120,908 during the current fiscal year. The water fund had income of \$127,615 while the sewer fund had a loss of \$6,707. Key elements of this change are as follows:

- Water charges and rents increased revenue by \$101,348 from the previous year while operating expenses decreased by \$44,375. We had an increase in net income of \$28,351 from the prior year in the Water Fund. Total water distribution expenses totaled \$67,557, an increase of \$8,578 from the previous year.
- Sewer charges and rents increased in revenue by \$242,091 and discharge fees increased by \$2,981 from the previous year, while operating expenses decreased by \$95,455. Interest expense decreased by \$24,058 from the prior year. The Sewer Fund has a receivable from the General Fund of \$353,203, which is an increase of \$261,486 from the prior year's receivable of \$91,717.
- Depreciation expense for the sewer fund is \$538,222 as compared to last year's \$541,928; and \$231,805 from last year's \$224,713 for the water fund.

**Financial Analysis of the Government's Funds**

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

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

At the end of the current fiscal year, the City of Newport's governmental funds reported combined ending fund balances of \$787,639 an increase of \$48,241 in comparison to the prior year. Approximately 96% of the total fund balance (\$787,639) constitutes general fund equity, which is available for spending at the government's discretion. The City of Newport has available \$356,527 of this fund balance for various purposes, including capital reserve funds and expenditures in subsequent periods. While \$17,866 of the fund balance is assigned for a specified purpose, \$82,000 has been restricted for the centennial celebration and the City of Newport has committed \$331,246 for specific budget items.

The general fund is the chief operating fund of the City of Newport. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total general fund expenditures. The unassigned fund balance (\$356,527) represents approximately 4% of general fund expenditures (\$9,068,920), while total fund balance (\$753,124) represents approximately 8% of that same amount.

During the year ending June 30, 2017 the Fund Balance of the City of Newport's general fund increased by \$48,246 (from \$704,878 to \$753,124). Key factors in this change are as follows:

- *We budgeted for a net change in fund balance in the amount of \$196,357.00*
- *Recreation Programs underspent by \$45,825.00 and brought in \$51,343.00.*

City of Newport, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

Special revenue funds consist primarily of the Recreation Fund (\$28,553) and the Mooring Management Fund (\$5,945). The Recreation Fund is used to ensure that monies donated to the Recreation and Parks Department is solely used to benefit Recreation and Parks. The Mooring Management Fund is used so that the City receives no net income from the Mooring Management of Public Waters. Also, the Mooring Management Fund will insure no net expense over time to City taxpayers.

**Capital Asset and Debt Administration**

**Capital Assets** - The City of Newport's investment in capital assets, net of depreciation for its governmental activities decreased by \$258,712 to a total of \$7,530,541. It is to be noted that we used the exemption allowed under GASB 34 to not include road and bridge investments prior to 1 July 2003. Also, 1.5" asphalt overlays of existing streets are not capitalized. For our business-type activities as of June 30, 2017 our capital investment, net of depreciation decreased by \$677,609 to \$8,827,288 (sewer \$5,385,400, water \$3,441,888).

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

- *A police cruiser was financed in the amount of \$29,810.00*
- *Two police snowmobiles were purchased entirely with grant funds totaling \$44,018.00.*
- *A dispatch center was installed with grant funds that totaled \$257,377.00*
- *A fire chief's vehicle was financed in the amount of \$35660.00.*

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

**Long-term debt** - At the end of the current year, the City of Newport had total long-term debt outstanding of \$6,242,107. Of this amount, \$5,627,188 represents low to no-interest loans issued by the State of Vermont, \$311,919 represents loans with local banks and the remaining \$242,169 represents bonded debt backed by the full faith and credit of the City of Newport.

The City of Newport's total debt decreased by \$507,715 during the year.

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

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

**Requests for Information**

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

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

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

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

NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Government-wide and Fund Financial Statements

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

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

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

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

Measurement focus, basis of accounting, and financial statement presentation

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

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

The City reports the following major governmental funds:

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

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

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

Budgetary Data

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

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

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Cash and Cash Equivalents

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

Receivables and Payables

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

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

Capital Assets

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

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



City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

Long-term Obligations

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

Property Taxes

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

Government-Wide and Proprietary Fund Net Position

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

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

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

Unrestricted – all other net position reported in this category.

Governmental Fund Balances

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

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

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

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

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unassigned – All amounts not included in other classifications.

Estimates

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

Allowance for Uncollectible Accounts

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

Operating Transfers

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

Defining Operating Revenues and Expenses

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

NOTE 2 CASH

The cash received by the City is placed in the custody of the City Treasurer who is elected. The cash deposits in the City accounts at June 30, 2017 consisted of the following:

	<u>Bank Balance</u>	<u>Book Balance</u>
Insured - FDIC	\$ 671,442	\$ 753,415
Uninsured, Collateralized by U.S. Government Securities, Federal Agency Issued Mortgage Backed Securities and/or General Obligation Vermont Municipal Note and Bonds Held by the Bank's Trust Department with a Security Interest granted to the City.	1,567,788	1,262,015
Petty Cash	-	786
TOTAL	\$ 2,239,230	\$ 2,016,216

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 2 CASH (continued)

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

NOTE 3 RECEIVABLES

Receivables on the fund financial statements at June 30, 2017 consist of the following:

	General Fund	Proprietary Funds	Total
Delinquent Taxes, net of \$313,098 reserves	\$ 54,970	\$ -	\$ 54,970
Penalty and Interest	47,862	-	47,862
Other Receivable	148,189	-	148,189
Notes Receivable	-	2,448	2,448
Water Rents - Billed	-	78,526	78,526
Sewer Rents - Billed	-	80,418	80,418
Sewer Derby Share	-	45	45
Sewer Contracted Works	-	561	561
TOTAL NET RECEIVABLES	\$ 251,021	\$ 161,998	\$ 413,019

NOTE 4 UNEARNED REVENUE

Unearned revenue in the General Fund consists of the following at June 30, 2017:

Project D.A.R.E.	\$ 4,313
Act 60 Reappraisal	37,999
Bike Path Grant	37,771
	\$ 80,083

NOTE 5 ACCRUED VACATION/SICK/COMPTIME

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

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 5 ACCRUED VACATION/SICK/COMPTIME (continued)

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

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

	General	Water/Sewer
Vacation	\$ 78,535	\$ 6,275
Comptime	6,539	1,364
Sick - Short-Term	26,172	1,421
	111,246	9,060
Sick - Long-Term	51,787	-
Sick - Bank	13,643	-
	\$ 176,676	\$ 9,060

NOTE 6 SHORT TERM DEBT

The City had a tax anticipation line of credit with Passumpsic Savings Bank with an available balance of \$1,000,000 at a rate of 0.85% dated July 1, 2016 and due June 30, 2017. There was no amount drawn on the line of credit during the fiscal year. This line of credit was renewed subsequent to year end, see Note 17.

NOTE 7 NOTES AND BONDS PAYABLE

The following is a summary of changes in notes and bonds payable for the year ended June 30, 2017:

	Beginning Balance June 30, 2016	Additions	Deletions	Ending Balance June 30, 2017
<u>BUSINESS-TYPE FUNDS</u>				
<u>Sewer Fund:</u>				
Note payable to State of Vermont Revolving Loan Fund RFI-079 at 0% interest 2% admin fee. Annual principal and interest installments of \$15,779, matures 6/30/2023.	\$ 101,943	\$ -	\$ 13,712	\$ 88,231

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 7      NOTES AND BONDS PAYABLE (continued)

<u>Sewer Fund: (cont'd)</u>	Beginning Balance June 30, 2016	<u>Additions</u>	<u>Deletions</u>	Ending Balance June 30, 2017
Note payable to State of Vermont Revolving Loan Fund RFI-029 at 0% interest with a 2% admin. fee. Annual principal and interest installments of \$26,024, matures 1/24/24.	168,424	-	22,655	145,769
Note payable to State of Vermont Revolving Loan Fund RFI-098, 0% interest with 4 annual principal payments of \$4,120 and a final payment of \$1,318, matures 1/1/2022.	3,419	-	3,419	-
Note payable to State of Vermont Revolving Loan Fund RFI-075 at 0% interest with a 2% admin. fee with annual principal and admin. fee payments of \$243,832, matures 1/1/2029.	2,717,762	-	185,130	2,532,632
Note payable to State of Vermont Revolving Loan Fund RFI-150, at 0% interest with a 2% admin fee, with principal and fee payments of \$13,250, matures 7/1/2033.	188,375	-	9,483	178,892
Vermont Municipal Bond Bank issued 7/26/01, sewer portion equals \$700,000 with annual installments of \$30,000 plus interest at 4.83%, matures 12/1/25.	<u>280,000</u>	-	<u>30,000</u>	<u>250,000</u>
<b>TOTAL SEWER FUND</b>	<u>3,459,923</u>	-	<u>264,399</u>	<u>3,195,524</u>
 <u>Water Fund:</u>				
Water System Bond issued 5/2/84; principal and interest at 5.0% due in semi-annual installments of \$20,925 payable to GMAC Commercial Mortgage Corp., maturing 5/2/24.	270,434	-	28,265	242,169

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 7 NOTES AND BONDS PAYABLE (continued)

<u>Water Fund: (cont'd)</u>	<u>Beginning Balance June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2017</u>
State of Vermont Revolving Loan Fund RF3-129 \$2,727,172 available at 1% interest and a 2% admin. fee, due in annual installments of \$155,398, matures 2/1/2031	1,855,136	-	99,744	1,755,392
State of Vermont Revolving Loan Fund RF3-095 \$547,000 available, at 1% interest and 2% admin fee, due in annual installments of \$36,769, matures 7/1/2026.	<u>313,630</u>	<u>-</u>	<u>27,358</u>	<u>286,272</u>
TOTAL WATER FUND	<u>2,439,200</u>	<u>-</u>	<u>155,367</u>	<u>2,283,833</u>
TOTAL BUSINESS-TYPE FUNDS	<u>\$ 5,899,123</u>	<u>\$ -</u>	<u>\$ 419,766</u>	<u>\$ 5,479,357</u>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 443,109	129,938	\$ 573,047
2019	440,908	130,828	571,736
2020	451,485	115,854	567,339
2021	462,362	103,628	565,990
2022	473,551	91,205	564,756
2023-2027	2,151,852	275,835	2,427,687
2028-2032	1,044,457	55,530	1,099,987
2033-2037	<u>11,633</u>	<u>-</u>	<u>11,633</u>
TOTAL	<u>\$ 5,479,357</u>	<u>\$ 902,818</u>	<u>\$ 6,382,175</u>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 7      NOTES AND BONDS PAYABLE (continued)

	<u>Beginning Balance June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2017</u>
<u>Governmental Activities:</u>				
Vermont Municipal Bond Bank issued 7/26/01, principal and interest at 4.40% due in annual payments of \$30,000. Matures 12/1/16.	\$ 20,000	\$ -	\$ 20,000	\$ -
Vermont Municipal Bond Bank issued 7/1/10, principal and interest at 2.22% due in annual payments of \$35,000. Matures December 2020.	175,000	-	35,000	140,000
Passumpsic Savings Bank - Promissory Note for financing of a 2014 Ford Taurus, principal and 1.49% interest payments of \$739 due monthly. Matures September 2016.	2,220	-	2,220	-
Vermont Municipal Bond Bank issued July 14, 2011, Original Amount-\$500,000 with net interest of 2.64% paid in semi annual paymts Principal paymts of \$50,000 paid annually each December 1st. Matures November 2021.	300,000	-	50,000	250,000
Passumpsic Saving Bank Muni Note issued July 7, 2014 for \$369,916 at 2.46% for ten years pmts due 7/1 for \$42,166. Matures July 2024.	336,451	-	33,849	302,602
Passumpsic Savings Bank Muni Note issued July 16, 2015 for \$25,256 at 1.34% for three years, paymts of \$716 due monthly. Matures July 2018.	17,029	-	7,712	9,317
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford Explorer, principal and 1.86% interest payments of \$524 due monthly. Matures March 2023.	-	35,660	1,406	34,254

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 7      NOTES AND BONDS PAYABLE (continued)

	Beginning Balance June 30, 2016	Additions	Deletions	Ending Balance June 30, 2017
Passumpsic Savings Bank - Promissory Note for financing of a 2017 Ford Taurus, principal and 1.86% interest payments of \$852 due monthly. Matures February 2020.	-	29,810	3,233	26,577
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 850,700</b>	<b>\$ 65,470</b>	<b>\$ 153,420</b>	<b>\$ 762,750</b>

Anticipated maturities are as follows for the Governmental Funds:

	Principal	Interest	Total
2018	\$ 143,660	\$ 18,640	\$ 162,300
2019	137,083	15,290	152,373
2020	134,054	11,772	145,826
2021	128,300	8,198	136,498
2022	94,341	4,990	99,331
2023-2027	125,312	6,125	131,437
<b>TOTAL</b>	<b>\$ 762,750</b>	<b>\$ 65,015</b>	<b>\$ 827,765</b>

NOTE 8      CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated				
Land	\$ 415,112	\$ -	\$ -	\$ 415,112
Construction in progress	88,618	2,759	-	91,377
Total capital assets, not being depreciated	503,730	2,759	-	506,489



City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 8 CAPITAL ASSETS (continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated				
Land improvements	388,550	-	-	388,550
Buildings and improvements	3,670,150	-	-	3,670,150
Equipment	2,021,791	201,836	-	2,223,627
Vehicles	3,646,325	128,084	(154,919)	3,589,515
Infrastructure	<u>4,219,716</u>	<u>51,355</u>	<u>-</u>	<u>4,271,071</u>
 Total capital assets, being depreciated	 <u>13,946,532</u>	 <u>381,275</u>	 <u>(154,919)</u>	 <u>14,142,913</u>
 Accumulated depreciation for				
Land improvements	(309,773)	(8,805)	-	(318,578)
Buildings and improvements	(1,251,327)	(95,431)	-	(1,346,758)
Equipment	(1,164,817)	(152,942)	-	(1,317,759)
Vehicles	(2,386,774)	(182,443)	154,919	(2,414,298)
Infrastructure	<u>(1,548,318)</u>	<u>(203,125)</u>	<u>-</u>	<u>(1,751,443)</u>
 Total accumulated depreciation	 <u>(6,661,009)</u>	 <u>(642,746)</u>	 <u>154,919</u>	 <u>(7,148,836)</u>
 Total capital assets, being depreciated, net	 <u>7,285,523</u>	 <u>(261,471)</u>	 <u>-</u>	 <u>6,994,077</u>
 Governmental activities, capital assets, net	 <u>\$ 7,789,253</u>	 <u>\$ (258,712)</u>	 <u>\$ -</u>	 <u>\$ 7,500,566</u>

Depreciation is allocated in the General Fund as follows:

Public Works	\$ 322,488
Public Safety	256,012
Library	63,445
General Government	<u>801</u>
 TOTAL	 <u>\$ 642,746</u>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 8 CAPITAL ASSETS (continued)

<u>Business-type activities:</u>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Water utility:				
Capital assets, not being depreciated				
Land	\$ 118,713	\$ -	\$ -	\$ 118,713
Construction in progress	<u>-</u>	<u>69,584</u>	<u>-</u>	<u>69,584</u>
Total capital assets, not being depreciated	<u>118,713</u>	<u>69,584</u>	<u>-</u>	<u>188,297</u>
Capital assets, being depreciated				
Equipment and vehicles	263,503	1,341	-	264,844
Water system and improvements	4,976,037	-	-	4,976,037
Water lines	773,757	-	-	773,757
Wells	<u>629,354</u>	<u>-</u>	<u>-</u>	<u>629,354</u>
Total capital assets, being depreciated	<u>6,642,651</u>	<u>1,341</u>	<u>-</u>	<u>6,643,992</u>
Accumulated depreciation for				
Equipment and vehicles	(184,694)	(17,015)	-	(201,709)
Water system and improvements	(2,342,089)	(146,825)	-	(2,488,914)
Water lines	(329,496)	(44,447)	-	(373,943)
Wells	<u>(302,317)</u>	<u>(23,518)</u>	<u>-</u>	<u>(325,835)</u>
Total accumulated depreciation	<u>(3,158,596)</u>	<u>(231,805)</u>	<u>-</u>	<u>(3,390,401)</u>
Total capital assets, being depreciated, net	<u>3,484,055</u>	<u>(230,464)</u>	<u>-</u>	<u>3,253,591</u>
Water utility, capital assets, net	<u>3,602,768</u>	<u>(160,880)</u>	<u>-</u>	<u>3,441,888</u>
Sewer utility:				
Capital assets, not being depreciated				
Land	2,169	-	-	2,169
Construction in progress	<u>5,280</u>	<u>6,480</u>	<u>-</u>	<u>11,760</u>
Total capital assets, not being depreciated	<u>7,449</u>	<u>6,480</u>	<u>-</u>	<u>13,929</u>

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 8 CAPITAL ASSETS (continued)

	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Capital assets, being depreciated				
Buildings	338,898	-	-	338,898
Equipment and vehicles	943,151	1,341	-	944,492
Sewer system and improvements	12,975,676	13,672	-	12,989,348
Storm water separation	<u>1,019,610</u>	<u>-</u>	<u>-</u>	<u>1,019,610</u>
Total capital assets, being depreciated	<u>15,277,335</u>	<u>15,013</u>	<u>-</u>	<u>15,292,348</u>
Accumulated depreciation for				
Buildings	(215,665)	(8,473)	-	(224,138)
Equipment and vehicles	(685,836)	(52,308)	-	(738,144)
Sewer system and improvements	(7,933,133)	(451,950)	-	(8,385,083)
Storm water separation	<u>(548,021)</u>	<u>(25,491)</u>	<u>-</u>	<u>(573,512)</u>
Total accumulated depreciation	<u>(9,382,655)</u>	<u>(538,222)</u>	<u>-</u>	<u>(9,920,877)</u>
Total capital assets, being depreciated, net	<u>5,894,680</u>	<u>(523,209)</u>	<u>-</u>	<u>5,371,471</u>
Sewer utility, capital assets, net	<u>5,902,129</u>	<u>(516,729)</u>	<u>-</u>	<u>5,385,400</u>
Business-type activities, capital assets, net	<u>\$ 9,504,897</u>	<u>\$ (677,609)</u>	<u>\$ -</u>	<u>\$ 8,827,288</u>

NOTE 9 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES

Restricted fund balances at June 30, 2017 are as follows:

General Fund:	
Restricted for Centennial Celebration	<u>\$ 82,000</u>

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 9 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES

Committed fund balances at June 30, 2017 are as follows:

General Fund:	
Committed for FY 18 Budget Deficit	\$ 130,000
Committed for Coventry Sinking Fund	86,989
Committed for Tennis Court Sinking Fund	22,326
Committed for Reappraisal	<u>57,416</u>
Total General Fund	296,731
Recreation Fund:	
Committed for use in the Recreation Fund	28,553
Committed for use in the Mooring Management Fund	<u>5,945</u>
Total Recreation Fund	<u>34,498</u>
Capital Projects Fund:	
Committed for use in the Capital Projects Fund	<u>17</u>
TOTAL COMMITTED FUND BALANCES	<u>\$ 331,246</u>

The city expended \$196,357 in fiscal year 2017 that were committed in previous years. The expenditures were for the following:

Fiscal Year 2017 Budget Deficit	\$ 150,000
Bike Path	<u>46,357</u>
TOTAL EXPENDITURES	<u>\$ 196,357</u>

Assigned fund balances at June 30, 2017 are as follows:

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

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 10 INVESTMENTS

The trust accounts are carried at market value. The balances at June 30, 2017 are as follows:

	Cost	Market Value
East Main Street Cemetery Fund		
Equities	\$ 39,263	\$ 65,884
Fixed Income	131,754	132,130
Total	171,017	198,014
Perley J. Niles Fund		
Equities	21,838	37,528
Fixed Income	75,183	75,413
Total	97,021	112,941
TOTAL	\$ 268,038	\$ 310,955

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

NOTE 11 DEFERRED COMPENSATION PLAN

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

NOTE 12 PENSION PLAN

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 12 PENSION PLAN (continued)

Reporting Date, Measurement Date, and Valuation Date

Net pension liabilities, deferred pension outflows of resources, deferred pension inflows of resources, and pension expense are all presented as of the City of Newport, Vermont's reporting date June 30, 2017 and for the City of Newport, Vermont's reporting period (the year ended June 30, 2017). These amounts are measured as of the measurement date and for the measurement period (the period between the prior and current measurement dates). GASB Statement No. 68 requires that the current measurement date be no earlier than the end of the employer's prior fiscal year. For the reporting date of City of Newport, Vermont, the State has chosen to use the end of the prior fiscal year (June 30, 2015) as the measurement date, and the year ended June 30, 2015 as the measurement period.

The total pension liability is determined by an actuarial valuation performed as of the measurement date, or by the use of update procedures to roll forward to the measurement date amounts from an actuarial valuation as of a date no more than 30 months and 1 day earlier than the employer's most recent fiscal year-end. The State has elected to apply update procedures to roll forward amounts from an actuarial valuation performed as of July 1, 2014, to the measurement date of June 30, 2015.

**Schedule A – Employer Allocations as of June 30, 2015**

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

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

**Schedule B – Employers' Allocation as of June 30, 2016**

Fiscal Year Ended June 30, 2016				
Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
\$ 146,742	0.96551%	\$ 6,524,049	\$ 5,281,477	\$ 1,242,572

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 12 PENSION PLAN (continued)

Fiscal Year Ended June 30, 2016			
Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.95% Disc Rate)	Net Pension Liability 1% Decrease (8.95% Disc Rate)
\$ 628,799	\$ (7,129)	\$ 2,062,794	\$ 555,805

**Schedule C – Employers' Allocation of Pension Amounts as of June 30, 2016**

Deferred Outflows of Resources							
Employer Proportion	Net Pension Liability	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportional Share of Contributions and Proportionate Share of Contributions	Total Deferred Outflows
0.96551%	\$ 1,242,572	\$ 25,526	\$ 199,553	\$ -	\$ 402,902	\$ 818	\$ 628,799

Deferred Inflows of Resources						
Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows	
\$ -	\$ -	\$ -	\$ -	\$ (7,129)	\$ (7,129)	

Pension Expense Recognized		
Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total
\$ 332,544	\$ (2,420)	\$ 330,124

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 12 PENSION PLAN (continued)

**Schedule D – Employers’ Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2016**

Fiscal Year Ending June 30,					
2017	2018	2019	2020	2021	Thereafter
\$161,091	\$161,091	\$229,971	\$ 69,516	\$ -	\$ -

**Schedule E – Contributions History for Fiscal Years 2014-2016**

FY 2016	FY 2015	FY 2014
\$146,742	\$134,620	\$119,978

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

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

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

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

**Plan Description**

The Vermont Municipal Employees' Retirement System is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2016, the retirement system consisted of 441 participating employers.

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



City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 12 PENSION PLAN (continued)

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

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

Summary of System Provisions

Membership	Full time employees of participating municipalities. Municipality elects coverage under Groups A, B, C or D provisions.
Creditable service	Service as a member plus purchased service.
Average Final Compensation (AFC)	Group A – average annual compensation during highest 5 consecutive years.  Groups B and C – average annual compensation during highest 3 consecutive years.  Group D – average annual compensation during highest 2 consecutive years.
Service Retirement Allowance	
Eligibility	Group A – The earlier of age 65 with 5 years of service or age 55 with 35 years of service.  Group B – The earlier of age 62 with 5 years of service or age 55 with 30 years of service.  Groups C and D – Age 55 with 5 years of service.
Amount	Group A – 1.4% of AFC x service  Group B – 1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 12            PENSION PLAN (continued)

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

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

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

Early Retirement Allowance

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

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

Vested Retirement Allowance

Eligibility            5 years of service.

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

Disability Retirement Allowance

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

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 12 PENSION PLAN (continued)

Death Benefit

Eligibility Death after 5 years of service.

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

Optional Benefit and Death after Retirement

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

Refund of Contribution

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

Post-Retirement Adjustments

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

Member Contributions

Group A – 2.5%  
 Group B – 4.875%  
 Group C – 10.00%  
 Group D – 11.35%

Employer Contributions

Group A – 4.0%  
 Group B – 5.5%  
 Group C – 7.25%  
 Group D – 9.85%

Retirement Stipend

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

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 12 PENSION PLAN (continued)

Significant Actuarial Assumptions and Methods

Interest Rate: 7.95% per annum.

Salary Increases: 5% per year

Deaths:

Groups A, B and C: RP-2000 Tables for Employees and Healthy Annuitant projected 10 years from the valuation date with Scale BB with a 60% Blue Collar and 40% White Collar adjustment.

Group D: RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from the valuation date with Scale BB with a 100% Blue Collar adjustment.

The post-retirement mortality assumption was chosen to recognize improved longevity experience after the valuation date.

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

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

Actuarial Cost Method: Projected benefit cost method. The unfunded accrued liability is amortized in installments increasing by 5% per year.

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

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

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 13 PROPERTY TAXES

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

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Equity	8.54%
Fixed Income	2.36%
Alternatives	8.35%
Multi-strategy	4.90%

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

Discount rate

The discount rate used to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

The following presents the entity's proportionate share of the net pension liability calculated using the discount rate of 7.95 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.95 %) or one percent higher (8.95%):

1% Decrease (6.95%)	Discount Rate (7.95%)	1% Increase (8.95%)
\$ 2,062,794	\$ 1,242,572	\$ 555,805

City of Newport, Vermont  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 13 PROPERTY TAXES (continued)

Property taxes are levied by August 15 and are due in full on May 15. All unpaid taxes become delinquent on May 16. Interest is assessed at 1% per month and an 8% penalty is assessed when the taxes become delinquent. The City bills and collects its own property taxes. City property tax revenues are recognized when levied. For the year ended June 30, 2017, the tax rate is as follows:

	<u>Non-Residential</u>	<u>Residential</u>
City	\$ 1.2521	\$ 1.2521
School	<u>1.7487</u>	<u>1.6132</u>
 TOTAL	 <u>\$ 3.0008</u>	 <u>\$ 2.8653</u>

NOTE 14 INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund Interfund Receivable and Payable balances are as follows at June 30, 2017:

	<u>Interfund Receivables</u>	<u>Interfund Payable</u>
General Fund	\$ -	\$ 422,287
Capital Projects Fund	17	-
Other Governmental Funds	-	5,483
Sewer Disposal Fund	353,203	-
Water Utility Fund	92,041	-
Expendable Trust Funds	-	16,497
Non-Expendable Trust Funds	<u>-</u>	<u>994</u>
 Total Fund Financial Statement Balances	 <u>\$ 445,261</u>	 <u>\$ 445,261</u>

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

City of Newport, Vermont  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2017

NOTE 15 RISK MANAGEMENT

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

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

NOTE 16 DEFERRED LOAN – CDBG EXPENDABLE TRUST FUND

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

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

NOTE 17 SUBSEQUENT EVENTS

On July 3, 2017 the City signed a tax anticipation line of credit with Passumpsic Savings Bank for \$1,000,000 at the interest rate of 1.4%, due June 30, 2018.

In accordance with Accounting Standards, the City has evaluated subsequent events through September 6, 2017, which is the date these basic financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2017, have been incorporated into these basic financial statements herein.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
TAXES				
Property Taxes	\$ 7,103,915	\$ 7,103,896	\$ 7,022,656	\$ (81,240)
Appropriations	151,968	151,968	151,968	-
Fish & Wildlife Taxes	500	500	404	(96)
Payments in Lieu of Taxes	<u>428,875</u>	<u>428,875</u>	<u>432,938</u>	<u>4,063</u>
<b>TOTAL TAXES</b>	<u>7,685,258</u>	<u>7,685,239</u>	<u>7,607,966</u>	<u>(77,273)</u>
GENERAL GOVERNMENT				
City Clerk/Treasurer:				
Reimbursements	16,500	16,500	23,270	6,770
Licenses and Fees	78,060	78,900	55,763	(23,137)
Interest/penalties on Delinquent Taxes	55,000	63,000	78,129	15,129
Corrections Contract	77,000	77,000	79,081	2,081
Reappraisal	-	15,000	99,821	84,821
Centennial Contribution	-	-	82,000	82,000
Miscellaneous Revenues	<u>23,800</u>	<u>23,800</u>	<u>66,501</u>	<u>42,701</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>250,360</u>	<u>274,200</u>	<u>484,565</u>	<u>210,365</u>
PUBLIC SAFETY				
Police Department:				
Evidence Forfeiture	2,000	2,000	1,888	(112)
Task Force and Block Grant	-	-	76,903	76,903
Traffic Court Fines	10,500	12,500	11,259	(1,241)
District Court Fines	-	-	107	107
Accident Reports	2,000	2,000	1,395	(605)
Other Public safety grants	213,542	213,542	246,716	33,174
Miscellaneous	<u>48,044</u>	<u>48,044</u>	<u>12,226</u>	<u>(35,818)</u>
Total Police Department	<u>276,086</u>	<u>278,086</u>	<u>350,494</u>	<u>72,408</u>
Fire Department:				
Labor and Materials	<u>46,500</u>	<u>46,500</u>	<u>36,530</u>	<u>(9,970)</u>
Total Fire Department	<u>46,500</u>	<u>46,500</u>	<u>36,530</u>	<u>(9,970)</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>322,586</u>	<u>324,586</u>	<u>387,024</u>	<u>62,438</u>

See Accompanying Notes to Basic Financial Statements.



City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PUBLIC WORKS</b>				
Street Department:				
Street Dept. St. Aid to Highway	138,500	138,500	136,692	(1,808)
Street Dept. Labor and Materials	-	6,000	39,904	33,904
Other Income	-	2,000	18,063	16,063
Lane Mileage	-	-	1,590	1,590
Public works grants	<u>2,000</u>	<u>2,000</u>	<u>3,405</u>	<u>1,405</u>
<b>TOTAL PUBLIC WORKS</b>	<u>140,500</u>	<u>148,500</u>	<u>199,654</u>	<u>51,154</u>
<b>CULTURE AND RECREATION</b>				
Prouty Beach:				
Admissions	5,200	5,200	3,089	(2,111)
Camping	110,000	110,000	116,245	6,245
Electric fees	5,000	5,000	4,182	(818)
Miscellaneous	-	-	2,937	2,937
Total Prouty Beach	<u>120,200</u>	<u>120,200</u>	<u>126,453</u>	<u>6,253</u>
Miscellaneous Recreation:				
Bike Path Revenues	2,361	2,361	2,361	-
Miscellaneous	17,000	17,000	35,803	18,803
Summer Programs	10,000	15,000	24,364	9,364
Track and Field	1,000	1,000	-	(1,000)
Municipal Building	3,250	3,250	3,640	390
Boat Wash Station	250	250	287	37
School Break Camps	7,000	9,000	10,785	1,785
Gateway Kitchen	-	-	450	450
Annual Events	-	-	37,347	37,347
Total Miscellaneous Recreation	<u>40,861</u>	<u>47,861</u>	<u>115,037</u>	<u>67,176</u>
Gardner Park:				
Miscellaneous Receipts & Donations	-	-	18	18
Utilities	-	275	-	(275)
Salary reimbursement	3,000	4,000	13,645	9,645
Rental	<u>2,000</u>	<u>2,500</u>	<u>1,004</u>	<u>(1,496)</u>
Total Gardner Park	<u>5,000</u>	<u>6,775</u>	<u>14,667</u>	<u>7,892</u>
Senior Center:				
Salary reimbursement	<u>3,000</u>	<u>3,000</u>	<u>2,791</u>	<u>(209)</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Waterfront:</b>				
Gasoline Sales	85,000	88,000	47,134	(40,866)
Boatslip Rentals	30,000	31,000	36,931	5,931
Overnight Rentals	4,000	4,000	2,843	(1,157)
Miscellaneous Rents	1,800	2,800	7,182	4,382
Miscellaneous	2,500	2,500	3,780	1,280
Gateway Center	25,000	12,000	13,111	1,111
Truency Office Rental	-	-	50	50
Gateway Center-Snack Bar	300	500	-	(500)
<b>Total Waterfront</b>	<u>148,600</u>	<u>140,800</u>	<u>111,031</u>	<u>(29,769)</u>
<b>TOTAL CULTURE AND RECREATION</b>	<u>317,661</u>	<u>318,636</u>	<u>369,979</u>	<u>51,343</u>
<b>INVESTMENT INCOME</b>	<u>3,450</u>	<u>3,450</u>	<u>2,508</u>	<u>(942)</u>
<b>TOTAL REVENUES</b>	<u>8,719,815</u>	<u>8,754,611</u>	<u>9,051,696</u>	<u>297,085</u>
 <b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
City Council	14,150	14,150	11,252	2,898
City Manager Department	55,020	55,020	60,555	(5,535)
Delinquent Tax Collector	4,350	4,350	4,110	240
Election Expense	11,500	11,500	6,257	5,243
City Treasurer	91,220	91,220	97,186	(5,966)
Audit and City Report	34,000	34,000	35,245	(1,245)
Tax Listing	25,900	25,900	33,471	(7,571)
City Clerk Department	95,800	95,800	91,395	4,405
Legal Expense	10,500	10,500	66,028	(55,528)
Planning & Zoning	40,200	40,200	39,558	642
Reappraisal	6,000	6,000	99,821	(93,821)
Municipal Building	92,355	92,355	97,558	(5,203)
<b>TOTAL GENERAL GOVERNMENT</b>	<u>480,995</u>	<u>480,995</u>	<u>642,436</u>	<u>(161,441)</u>
 <b>PUBLIC SAFETY</b>				
<b>Police Department</b>				
Administration	119,887	119,887	120,798	(911)
Patrol	933,516	933,516	1,049,546	(116,030)
Dispatch Services	73,500	73,500	79,263	(5,763)
Operation Stonegarden	20,000	20,000	11,460	8,540
Animal Control	4,800	4,800	3,014	1,786
Police Contracted Services	43,243	43,243	7,543	35,700
<b>Total Police Department</b>	<u>1,194,946</u>	<u>1,194,946</u>	<u>1,271,624</u>	<u>(76,678)</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fire Department				
Fire Fighting	116,553	116,553	110,775	5,778
Fire Training	2,500	2,500	1,335	1,165
Fire Communications	4,500	4,500	4,313	187
Fire Station	12,100	12,100	10,117	1,983
Fire Trucks & Equipment	58,500	58,500	12,271	46,229
Total Fire Department	<u>194,153</u>	<u>194,153</u>	<u>138,811</u>	<u>55,342</u>
TOTAL PUBLIC SAFETY	<u>1,389,099</u>	<u>1,389,099</u>	<u>1,410,435</u>	<u>(21,336)</u>
PUBLIC WORKS				
Public Works Administration	80,558	80,558	96,941	(16,383)
Street Maintenance	213,163	213,163	223,713	(10,550)
Winter Maintenance	340,900	340,900	322,620	18,280
Garage and Facilities	36,850	36,850	34,410	2,440
City Property	50,452	50,452	35,840	14,612
Storm Maintenance	80,870	80,870	47,240	33,630
Traffic Maintenance	145,000	145,000	124,830	20,170
Private Work expenditures	-	-	121	(121)
TOTAL PUBLIC WORKS	<u>947,793</u>	<u>947,793</u>	<u>885,715</u>	<u>62,078</u>
CULTURE AND RECREATION				
Administration	87,397	87,397	77,747	9,650
Senior Citizens	6,000	6,000	5,959	41
Prouty Beach and Swimming	82,350	82,350	99,409	(17,059)
Recreational Programs	64,920	64,920	101,305	(36,385)
Annual Events	25,000	25,000	47,710	(22,710)
Gardner Park	110,130	110,130	69,753	40,377
Waterfront	180,150	180,150	108,239	71,911
TOTAL CULTURE AND RECREATION	<u>555,947</u>	<u>555,947</u>	<u>510,122</u>	<u>45,825</u>
OTHER EXPENSES & APPROPRIATIONS				
Conservation & Development	25,517	25,517	28,204	(2,687)
Health & Welfare	22,745	22,745	7,751	14,994
Recycling Project	40,961	40,961	57,501	(16,540)
County Tax	46,000	46,000	47,424	(1,424)
Renaissance Project	25,000	25,000	25,000	-
General Insurance	16,544	16,544	18,858	(2,314)
Claims and Damages	1,500	1,500	4,593	(3,093)
Employment Practices Insurance	10,990	10,990	14,038	(3,048)
Public Official Liability	5,500	5,500	6,552	(1,052)

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Miscellaneous	1,000	1,000	7,378	(6,378)
Advertise City Ordinance	1,000	1,000	255	745
Newport Ambulance, Inc.	105,133	105,133	105,133	-
Adult Learning Center- Appropriations	2,000	2,000	2,000	-
Area Agency on Aging- Appropriations	7,000	7,000	7,000	-
Frontier Animal Society- Appropriations	2,000	2,000	2,000	-
Goodrich Memorial Library- Appropriations	101,000	101,000	101,000	-
Home Health Agency- Appropriations	17,500	17,500	17,500	-
N.E.K. Mental Health- Appropriations	4,818	4,818	4,818	-
Orleans County Historical Society- Appropriations	1,150	1,150	1,150	-
Orleans County Citizens- Appropriations	2,000	2,000	2,000	-
Rural Community Transit- Appropriations	11,000	11,000	11,000	-
Step O.N.E. - Appropriations	3,500	3,500	3,500	-
TOTAL OTHER EXPENSES & APPROPRIATIONS	<u>453,858</u>	<u>453,858</u>	<u>474,655</u>	<u>(20,797)</u>
PERSONNEL EXPENSES				
Unemployment Compensation	27,570	27,570	3,907	23,663
Worker's Compensation	77,796	77,796	100,309	(22,513)
Employee's Group Insurance	355,008	355,008	317,443	37,565
Social Security Tax	149,390	149,390	146,297	3,093
Municipal Retirement	114,220	114,220	122,017	(7,797)
TOTAL PERSONNEL EXPENSES	<u>723,984</u>	<u>723,984</u>	<u>689,973</u>	<u>34,011</u>
CAPITAL OUTLAY				
Street Repairs and Maintenance	150,000	150,000	148,624	1,376
Vehicles	49,500	49,500	84,058	(34,558)
Gateway Maintenance	5,000	5,000	1,637	3,363
Lease/Purchase Equipment	-	-	35,660	(35,660)
Zero Turn Mower	7,804	7,804	12,240	(4,436)
Telephone System	10,000	10,000	9,056	944
Tax/Parcel Maps	5,000	5,000	-	5,000
TOTAL CAPITAL OUTLAY	<u>227,304</u>	<u>227,304</u>	<u>291,275</u>	<u>(63,971)</u>
DEBT SERVICE & SINKING FUNDS				
Debt Principal Payments	161,187	161,187	149,365	11,822
Interest on Notes	8,317	8,317	8,710	(393)
Interest on Bonds	11,944	11,944	17,134	(5,190)
Tennis Court Sinking Fund	1,440	1,440	-	1,440
TOTAL DEBT SERVICE & SINKING FUNDS	<u>182,888</u>	<u>182,888</u>	<u>175,209</u>	<u>7,679</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 For the Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
SCHOOL APPROPRIATION	<u>3,989,100</u>	<u>3,989,100</u>	<u>3,989,100</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,950,968</u>	<u>8,950,968</u>	<u>9,068,920</u>	<u>(117,952)</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	<u>(231,153)</u>	<u>(196,357)</u>	<u>(17,224)</u>	<u>179,133</u>
OTHER FINANCING SOURCES				
Proceeds From long term debt	<u>-</u>	<u>-</u>	<u>65,470</u>	<u>65,470</u>
NET CHANGE IN FUND BALANCE	<u>(231,153)</u>	<u>(196,357)</u>	<u>48,246</u>	<u>244,603</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>704,878</u>	<u>704,878</u>	<u>704,878</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 473,725</u>	<u>\$ 508,521</u>	<u>\$ 753,124</u>	<u>\$ 244,603</u>

See Accompanying Notes to Basic Financial Statements.

City of Newport, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2017

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
City's proportion of the net pension liability (asset)	0.9655%	0.9631%	0.9864%	0.9995%
City's proportionate share of the net pension liability (asset)	<u>\$ 1,242,572</u>	<u>\$ 742,473</u>	<u>\$ 90,028</u>	<u>\$ 363,898</u>
City's covered-employee payroll	<u>\$ 2,141,622</u>	<u>\$ 2,102,427</u>	<u>\$ 1,966,262</u>	<u>\$ 1,917,963</u>
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	58.02%	35.32%	4.58%	18.97%
Plan fiduciary net position as a percentage of the total pension liability	80.95%	87.42%	98.32%	92.71%

*Significant Actuarial Assumptions and methods are described in Note 12 to the financial statements. There were no changes in methods or assumptions during the year ended June 30, 2017.*

See Accompanying Notes to Basic Financial Statements.

# Miscellaneous Reports





*Celebrating 100 Years!*

**CITY OF NEWPORT**

222 Main Street

Newport, VT 05855

Tel. (802)334-5136

Centennial@NewportVermont.org  
www.NewportRecreation.org/Centennial

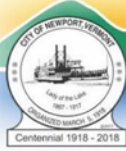
### **The City of Newport Invites our Citizens to Join us in Celebrating the City's Centennial**

- What:** Centennial Celebration begins June 29, 2018 – July 4, 2018
- Where:** Venues throughout Newport will be temporarily transformed into kid and adult play areas. Prouty Beach will become a live historical 18th Century War Reenactment museum. A variety of fun family activities will be offered at Gardner Park. Main Street will become a concert and dance scene. Live music and plays will be presented at NCUHS, the Goodrich Memorial Library and the United Christian Academy. A mini train will be on display at the Gateway. The Municipal Building will be the site of a quilt show while a beautiful artistic exhibition will be held at the MAC. The Waterfront will host a variety of music and crafts and food vendors. And let's not forget the PARADE and the delicious church suppers... And more!
- When:** Festivities begin Friday, June 29 with the bulk of activities taking place on Saturday and Sunday. Monday & Tuesday will be less active in preparation for the fun planned at Gardner Park for the July 4 Independence Day Celebration.
- How much:** There is no or low cost for attending these events. This Celebration is made possible by a gift from the Pomerleau Family & the City of Newport.

There is room for the community to get involved in the following ways: We expect many tourists and visitors to attend. Would you consider .....

- **Parking** - allowing public parking (we will be attentive to safety and security throughout the event) at your property or business for the convenience of attendees to enhance convenience? Rural Community Transport will be providing a continuous loop shuttle service around the city for the weekend.
- **Offer Discounts** - would you consider offering discounts on your merchandise or services in honor of the Centennial and to attract more visitors? This includes what we hope is a great opportunity for local AirBNB's, Bed & Breakfast, Hotels, and Restaurants.
- **Join the festivities** - Participate in the Centennial festivities, enter a float in the parade, volunteer as an ambassador of the event, or help us staff some of the venues?
- **Merchandise & Collectibles** - An historical book is being produced that has room for advertisements - purchase an add to get your name in the book for eternity! Collectors of coins, stamps and other merchandise will find items to add to their collections.
- **Sponsorship** - Would you consider making a monetary donation to the sponsorship? We want to highlight our sponsorships in the most respectful way by including your name on banners and the website and all printed materials. Even though we've received sponsorship, all funds go directly into supporting this event to make it free and accessible, and into city beautification efforts to make this City sparkle for this event and beyond. Let's demonstrate our pride and excitement to our locals and visitors..





*Celebrating 100 Years!*

**CITY OF NEWPORT**

222 Main Street  
Newport, VT 05855

Tel. (802)334-5136

Centennial@NewportVermont.org

[www.NewportRecreation.org/Centennial](http://www.NewportRecreation.org/Centennial)

A list of the Sponsors thus far:

The Pomerleau Family, the City of Newport, Casella Waste Systems, Inc., Rural Community Transport, Newport City Rotary Club, Memphremagog Press, North Country Union High School, Memphremagog Rentals & the Spates Family, Catamount Arts, Memphremagog Arts Collaborative, Goodrich Memorial Library, Heritage Memorials, Newport Natural Foods, Newport Ambulance Service, Lakeview Aviation, Sisen/Coutts, Clyde River Recreation, North Country Hospital, Columbia Forest Products Caring Committee, Revision Military, Derby Lions Club, the individuals who comprise the planning committee, **and it is still early – it's not too late for sponsors to come on board!**



This Celebration is made possible by a substantial gift from the Pomerleau Family. Tony is 100 years old at the same time the City celebrates her Centennial. He hopes this celebration will encourage the next generation to get involved to honor the City. Tony was born in Newport and holds his birthplace in high regard. We want to help ensure important traditions and history are not lost.

Monday, March 5, 2018, is the actual 100th anniversary of the City's Official Date of Organization. The City Council will host a birthday party at the Gateway Center beginning immediately after the business of the council is complete. Please join us for birthday cake, the unveiling of historical

and new artifacts, and fireworks!

Parade forms, book adds forms, and volunteer forms can be found on our facebook page or by contacting us at

email at [Centennial@newportvermont.org](mailto:Centennial@newportvermont.org), or 802-334-5136, or "Like" us on facebook at <https://www.facebook.com/Newport-Vermont-Centennial-Celebration-239227976608727/>

Respectfully submitted,

Centennial Celebration Planning Committee



## Northeastern Vermont Development Association

To the Voters of Newport City:

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

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

Local governance has become increasingly complex. NVDA has steadily expanded our service offerings, which now include, but are not limited to:

- Land use planning at the local and regional level – including town plans, zoning bylaws, and on-call technical assistance for local officials;
- Transportation studies, infrastructure inventories, and project planning;
- Digital mapping and GIS data services;
- Grant writing and administration for community and regional projects;
- Direct business support and referral services to employers in our region.
- Energy planning and water quality planning and implementation to help communities meet new statutory requirements;
- Emergency planning and assistance with flood hazard plans and regulations;
- Economic development planning to grow and strengthen businesses in our communities;
- Benchmarking and reporting for investments made in the region's USDA Rural Economic Area Partnership (REAP) Zone – a program that has brought millions of dollars to the region;
- Maintaining a federal Foreign Trade Zone designation to improve the competitiveness of companies that import in our region;
- Municipal education and training opportunities for local officials.

How is this relevant to Newport City? In 2017, NVDA assisted the City with the municipal plan update, Local Emergency Operations Plan, Grants in Aid project, conducted business visits, funded the White & Burke consulting work for the city, assisted with Downtown Board training and technical assistance, and assisted with numerous successful grant applications, including a \$30,000 Municipal Planning Grant and a \$425,000 Northern Border Regional Commission grant awarded to VLT/Bluffside Farm.

NVDA's municipal dues are based on a very affordable \$0.75 per capita rate, with a maximum of \$3,500 and a minimum of \$250. We take great pride in providing cost-effective professional services to the communities and businesses of the Northeast Kingdom.

At our annual meeting, Newport City was "confirmed" as a planning community by the NVDA board, which allows your community to benefit from a number of planning initiatives. We look forward to pursuing these opportunities with you in the coming year.

Sincerely,  
David Snedeker  
Executive Director

## **NEWPORT CITY DOWNTOWN DEVELOPMENT ORGANIZATION**

By Karen Geraghty  
Economic Development Specialist, NVDA  
Interim Chair, Board of Directors, Newport  
City Downtown Development Organization

The Newport City Downtown Development Organization, formerly known as Newport City Renaissance Corporation, marked its 10<sup>th</sup> year of operation in 2017.

### **Downtown Program Background**

In 2006 the City of Newport applied for the Downtown Designation program through the State of Vermont Agency of Commerce and Community Development. This community revitalization program helps to preserve the historic character and enhance the economic future of communities by promoting downtown development. The designation brings financial incentives like tax credits, and priority for grants and loans as well as training and technical assistance to support local community efforts to restore historic buildings, improve housing, design walkable communities and encourage economic development by providing incentives to promote public and private investments in the downtown. The designation must be renewed every 5 years.

The State program requires the Municipality to define the designated downtown area according to Vermont State statute [24 V.S.A. § 2793](#). The program also requires the Municipality to provide a community reinvestment agreement which demonstrates commitment to support downtown interests. This agreement includes providing a source of funding and appointing a downtown organization whose primary purpose is to support downtown development by collaborating with municipal departments, local businesses and local nonprofit organizations.

### **Newport's Downtown Development (2007-2017)**

In 2007, the City of Newport appointed the newly formed Newport City Renaissance Corporation as the designated downtown organization. The organization is a 501(c)6 nonprofit with an independent Board of Directors. The organization's sole interest is in supporting and enhancing business development in the downtown. This is done through economic development initiatives, promotional activities, and working on the design of downtown to create a welcoming and enjoyable public environment

where people will enjoy lingering and want to return again and again. Funding in the amount of

\$25,000 from the City budget, as well as significant funding through a 3-year USDA grant, supported the organization's operational costs including the hiring and paying of an executive director.

In its 10-year history, the organization has brought significant benefits to the downtown. In tax credits alone, the downtown designation has brought \$703,694 of tax credits to leverage \$8,763,386 in investments to downtown businesses.

- 2007 - 107/109 Main St - \$216,192 tax credit for \$4,167,192 total project cost
- 2010 - 194 Main St (Montgomery Building)- \$12,999 tax credit for \$51,994 total project cost
- 2012- 150 Main St (NEK Tasting Center) - \$118,605 tax credit for \$1,010,200 total project cost
- 2013 – 100 Second Street (NEK Homecare) \$102,500 tax credit for \$700,000 total project cost
- 2014 – 54 Coventry Street (Pick & Shovel) \$22,000 tax credit for \$104,000 total project cost
- 2016 – 137 Main St (UPS Building) - \$102,618 tax credit for \$1,100,000 total project cost
- 2017 – 194 Main St (Montgomery Building) \$129,500 tax credit for \$530,000 total project cost

The downtown designation also gives Newport priority consideration for grants. Since 2009 the City has received over \$80,000 in Municipal Planning Grants, and there have been an additional \$880,000 of Vermont Community Development Program (VCDP) grants and deferred loans invested in the downtown: \$719,500 in deferred loans was provided to Rural Edge for both senior housing developments and affordable multi-family housing in downtown, a planning grant was used to establish the Northeast Kingdom Tasting Center on Main Street, and a planning grant was used to development plans for Gardner Memorial Park. In addition, the downtown organization has brought in several hundred thousand dollars of USDA funding to develop marketing platforms and publicity initiatives to improve Newport's visibility

to tourists, visitors, and business interests across the region and into Canada.

Newport's re-designation in the spring of 2012 marked a turning point for the downtown organization. The organization began to experience financial difficulty in part because the large grants that initially supported the operations of the organization in its early years were no longer available. In late 2012, the EB-5 announcements were greeted with excitement for the promise these developments would bring for the development of Main Street. But the scope and scale of these developments also called into question the need for the downtown organization. Downtown committee volunteers became frustrated and struggled to define activities and projects that would complement the EB-5 work to be done on a majority of Main Street.

In 2014, after a seven-year appointment, the executive director left the organization, in part due to the funding challenges brought about by the lack of grant support for operational expenses. The Board stepped in to manage the day-to-day operations, recognizing the value of the designation status for Newport's growth and economic health.

While the Board continued to work on the funding issue for operational expenses, it continued to apply for and manage grants for program development to benefit Newport's businesses. In 2014 and 2015, the Active by Nature grant developed a marketing platform for Newport's outdoor recreational economy and events, laying the groundwork to support business growth and promote Newport through our incredible outdoor recreational assets of the lake and surrounding land and forests. In 2016 the Bienvenue Newport grant created a profile of communities in Quebec that could be targets for advertising Newport's assets. The goal is to increase Newport's visibility across the border for increased consumer traffic and business development. In addition to these grant activities, the Board continued to support downtown beautification efforts through the Flower Pot program and to support local businesses through the Downtown Dollars program which drives thousands of dollars into the downtown businesses. It also supported downtown events like the Jazz Festival and the Wednesdays on the Waterfront concert series. In 2016, Newport City faced the spectacular collapse of the long-hoped-for EB-5 developments. In one sweeping announcement by the Governor of Vermont on April 14, 2016, the new industry, infrastructure, and downtown development projects fueled by this foreign-

investment program – intended to revitalize the City and jump-start the economy – evaporated in a litany of allegations by the Securities and Exchange Commission of theft and fraud in the program. Property was seized, assets frozen, and a stunned community was left looking at a gaping hole on 2/3rds of its entire Main Street.

In response, the Downtown Development Organization, launched a "*Look to the Lake*" economic development strategy for downtown Newport. Newport's settlement pattern reflects its economic roots in the lumber industry when the shoreline was dotted with pulp mills and lumber yards and circled by railway tracks for passenger and commodity transportation. Homes and retail buildings in downtown Newport therefore were built with their "backs" to the lake to help avoid the unpleasant noise and odors of a 19th century lumber and locomotive-based industries.

Newport's economic relationship to the lake has changed significantly over the past one hundred years and the lake has evolved into a different asset for the community. However, the housing and retail construction pattern of the City remains locked in its 19th century layout. Despite the fact that the lake surrounds the downtown, there is very little public access to the lake. Visitors to Newport are often surprised to find that the lake is "right behind" Main Street due to the fact that the lake is obscured by privately-owned retail and residential buildings.

The goal of the "*2017 Look to the Lake*" initiative is to reorient the community's vision of economic development toward its most beautiful and valuable asset – Lake Memphremagog. This 32-mile international lake extends into Canada and is known for its fishing, boating and spectacular natural beauty.

One positive step in this initiative is the development of the Waterfront Plaza Recreational Path and Lake Access along the shoreline. As a response to the collapse of the EB-5 failure, downtown business owner Ernie Pomerleau, in collaboration with the City of Newport and the Downtown Development organization, stepped up to offer the development of his private land at the Waterfront Plaza to create a Recreational Path and boat docks to increase public access to the lake as well as to increase pedestrian traffic to the businesses located along the recreational path.

This Waterfront Plaza Recreational Path and Lake Access project forms part of a larger vision that is being developed across two phases along the eastern shore of Lake Memphremagog. In

December 2015, the Vermont Land Trust purchased the 129-acre Bluffside Farm in Newport, a property that was privately owned by one family since 1906. The farm includes over 5,000 feet of undeveloped frontage on the eastern shore of Lake Memphremagog and forms a major portion of the viewshed across Lake Memphremagog from downtown Newport. In partnership with the Downtown Development Organization and the City, one of the goals of the Land Trust is to designate access to portions of the property for 4-season recreation on existing and future trails. The goal is to design the trails on the Bluffside Farm to connect over the City-owned Prouty Beach property to the Waterfront Recreational Path in the downtown, and connect north to the Beebe Spur Rail Trail leading to the Canadian border 6-miles north. This project will cost nearly \$1.2 million but will be constructed without any increased costs to the Newport taxpayers. The project will be funded entirely by grants, private donations, and in-kind contributions.

The location of the Bluffside Farm property provides the unique opportunity to directly link downtown Newport to the Canadian border through a series of connected recreational trails along the eastern shoreline of the lake. At the border, the path connects to an impressive and high-use network of trails on the Canadian side. The acquisition of lakefront land by the Vermont Land Trust next to the City-owned beachfront property, coupled with the willingness of private businesses to open their lakeside land for public use provides an opportunity to create a waterfront recreational corridor over contiguous parcels of land to create significant public access to Newport's most magnificent asset for responsible and sustainable public use. This opportunity is unprecedented in Newport's history and represents a valuable economic development opportunity for the City.

As the vision of a recreational economy for Newport emerged in 2017, the Downtown Development Organization appointed a larger Downtown Development Advisory Committee, a group of business owners and financial services, to work with the City consultants of White + Burke. White + Burke was hired by the City to provide a comprehensive review of options for development of Main Street in downtown Newport. The work by White + Burke provided a framework to begin looking at development options, including hotel feasibility study for a waterfront hotel in downtown Newport. Currently the Downtown Development Advisory Committee is working with the City to begin the development of a Waterfront and

Downtown Master Plan to guide planning and development that takes advantage of our beautiful Lake Memphremagog.

### **Newport's Downtown Development (2018 and Beyond)**

At the close of 2017, the Downtown Development Organization celebrated its 10<sup>th</sup> birthday on the upswing. The decision was made to rename the organization from the original Newport City Renaissance moniker, to the Newport City Downtown Development Organization. This change reflects a symbolic break with a name that was incorrectly associated with the EB-5 project. The Newport City Renaissance Corporation was founded years before the EB-5 developments were proposed for downtown and the term "Renaissance Block" never had any association with the Newport City Renaissance Corporation. The change to the new name of Newport City Downtown Development Organization corrects this mistaken association with its negative implications, and better reflects the original and on-going purpose and activities of the organization to promote and support downtown business development.

As 2018 begins, the Downtown Development Board has been focused on building the capacity of the organization to support the development efforts emerging out of the 2017 work. The City Council recently approved the Board's request to increase its allocation by \$5,000 to \$30,000 a year. In addition, the Board requested that this be matched by \$30,000 of the Walmart funds slated to mitigate the impact of Walmart on the downtown economy. These combined funds will be used for operational expenses including the hiring of the Executive Director/Economic Development coordinator position. The Board has asked the City that this funding model be used over the next 5 years so that this stable financial base will help in the recruitment of a capable and qualified person to the position.

The new position will be a shared position between the Downtown Development Organization and the City, with the downtown role focused specifically on downtown development and the City role focused more broadly on economic development issues in the larger Newport area. For the foreseeable future there is significant overlap between the two objectives and a shared position should help with coordination of activities and a more efficient use of available resources in our small community. The Board and City hope to have the position filled by early spring.

With a sustainable funding model for the organization now in place, long-term Downtown Development Board members feel that the organization is finally on firm financial footing and has a clear strategic vision for downtown development. The tremendous efforts of these Board members to support and manage the organization over a very difficult 5-year period in order to maintain the designation status has long gone unrecognized, and has often been a thankless commitment. But their work and persistence has paid off and their goal of leaving the organization stronger than when they found it has been met.

2018 therefore will bring a new slate of voting members to the Downtown Development Board to carry the work forward on this new foundation. There is continued strong membership on the larger Downtown Development Advisory Committee whose members will continue to work with the newly hired consultant team to develop the Main Street and Waterfront Master Plan. Further community committee work in promotions, design, and economic development will grow out of these planning efforts as well as out of some of the priorities established through the VCRD community visit process.

The Downtown web site (DiscoverNewportVT.com) is being aligned with the NEK Regional marketing activities and will be managed by the same web master who developed the New Hampshire Grand site. This will provide needed capacity and knowledgeable partnership for the new Downtown Executive Director in order to amplify local promotions through access to a larger marketing platform.

And finally, in terms of strategic direction, the Downtown Development organization will continue its work with the City, the Vermont Land Trust, and regional and State partners, to develop partnerships and acquire funding to support the emerging Waterfront Recreational Corridor and Lake Access trail development. This project represents a new significant economic driver for Newport's downtown. When complete, the trail system will link the high-use recreational trails at the Canadian border with downtown Newport through a 7-mile waterfront recreational corridor connected over the VLT-owned Bluffside Farm property. The Memphremagog Ski Touring Foundation is the latest enthusiastic partner with

the connection of their trail system onto the Bluffside Farm property.

These opportunities, along with Newport's many recreational assets of snowmobiling, hunting, fishing, golfing, birding, snowshoeing, etc. demonstrates Newport's strong outdoor culture and respect for our natural resources of lake and land. Within the last year, the Governor of Vermont has established the Vermont Outdoor Recreation Collaboration (VOREC) a public-private committee tasked with economic development centered around outdoor recreation. Working with businesses, government, the nonprofit sector and the public, VOREC recognizes the value of the recreational economy to promote business opportunities, increase participation in outdoor recreational activities, and strengthen our recreational infrastructure and stewardship of natural resources in order to balance sustainable economic growth with respect for the natural resources and beauty that defines our communities. The Newport City Downtown Development Organization sees this initiative as a significant growth opportunity for Newport and is aligning its strategic vision for downtown to take advantage of this emerging economy in Vermont.

The City is applying for re-designation status of the downtown in February 2018. This designation, in addition to bringing financial incentives and other benefits to current downtown businesses, also provides significant incentives for new developers to build in the downtown. It therefore forms an important tool and resource for Newport's re-construction of the empty Main Street block. The Board of the Newport City Downtown Development Organization looks forward to bringing new leadership, staffing and volunteers to its collaboration with the City and is excited about the possibilities for development in Newport's downtown over the next five years.



**DEPARTMENT OF VETERANS AFFAIRS**  
**Veterans Affairs Medical Center**  
**215 North Main Street**  
**White River Junction, VT 05009**  
**866-687-8387 (Toll Free in New England)**  
**802-295-9363 (Commercial)**

January 29, 2018

Dear Veteran,

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

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

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

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

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

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

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

Sincerely,

Matthew J. Mulcahy  
 Acting Medical Center Director

*Bennington CBOC*  
 186 North Street  
 Bennington, VT 05201  
 (802) 440-3300

*Brattleboro CBOC*  
 71 GSP Drive  
 Brattleboro, VT 05301  
 (802) 251-2200

*Burlington CBOC*  
 128 Lakeside Avenue  
 Burlington, VT 05401  
 (802) 657-7000

*Littleton CBOC*  
 264 Cottage Street  
 Littleton, NH 03561  
 (603) 575-6701

*Rutland CBOC*  
 232 West St  
 Rutland, VT 05701  
 (802) 772-2300

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 Visit us at our web site <http://www.vishl.med.va.gov/wrj/>

"I didn't realize that by enrolling in the VA, I am creating new services for my fellow Veterans—not taking them away."

OEF/OIF Veteran, Nashua, NH

Reginald, Desert Storm Veteran, and Josephine, Kuwait Veteran



**ACCESS TO OVER 50 FACILITIES THROUGHOUT NEW ENGLAND**

We are located throughout the six New England states and have 8 Medical Centers, over 45 Community-Based Outpatient Clinics, 6 Nursing Homes and 2 Domicillaries.

**VA FACILITY LOCATIONS**

<b>Connecticut</b> Danbury Newington New London Stamford Waterbury West Haven Willimantic	<b>Massachusetts</b> Bedford Boston Brockton Fitchburg Frammingham Gloucester Greenfield Haverhill	<b>New Hampshire</b> Conway Keene Littleton Manchester Portsmouth Somersworth Tilton
<b>Maine</b> Augusta Bangor Bingham Calais Caribou Fort Kent Heulton Lewiston Lincoln Portland Rumford Saco	<b>Massachusetts</b> Bedford Jamaica Plain Lowell Lynn New Bedford Northampton Pittsfield Plymouth Quincy Springfield West Roxbury Worcester	<b>Rhode Island</b> Middletown Providence
		<b>Vermont</b> Bennington Brattleboro Burlington Newport Rutland White River Junction

If you are interested in contacting one of our Community-Based Outreach Clinics, please call the VA Medical Center nearest you.

**NEW ENGLAND VA MEDICAL CENTERS**

<b>Connecticut</b> Newington 860-667-6838 West Haven 203-937-4767	<b>Massachusetts</b> Bedford 800-838-6331 Brockton 508-583-4500 Jamaica Plain 617-232-9500	<b>New Hampshire</b> Manchester 800-892-8384
<b>Maine</b> Augusta 877-421-8263	<b>Rhode Island</b> Providence 866-364-4486	<b>Vermont</b> White River Junction 866-687-8387

For contact information for all VA New England Healthcare System facilities go to: [www.newengland.va.gov/outreach](http://www.newengland.va.gov/outreach) or call 1-844-VA-CARES (822-2737)



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

VA New England Healthcare



Lyndon with "Ice", OIF Veterans

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



**OUR VETERANS DESERVE THE BEST.**

You served your country. Now let your country serve you. The VA New England Healthcare System is a state-of-the-art, comprehensive health care system that understands the special needs of Veterans. For example, does your private doctor ever ask about environmental exposures you've encountered during your service?

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

**VA New England Healthcare**



**YOUR BENEFITS. OUR COMMITMENT.**

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

**Health:** Primary care, pharmacy, optometry and audiology, labs and imagery

**Wellness:** Personal training, nutritional planning, and recreational programs

**Foundation:** Vocational training, housing assistance, and small business start-up assistance

**Long Term:** Residential care, home health, adult daycare and end-of-life programs

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



Stephen, Vietnam Veteran, and Dante, WWII Veteran

**WHO'S ELIGIBLE?**

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

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

Vietnam Veteran, New Bedford

**ENROLL NOW**

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

**Specialized Services for Women:**

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



Laura, OIF Veteran



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





*The Memphremagog Historical Society of Newport  
Celebrating Twenty-Five Years (1991-2016)  
Founded by the Newport Woman's Club of Newport (1884-2016)  
Barbara Malloy - President \* Celebrating 25 Years (1993- to present)*

March 2018  
To the Board of Alderman  
Newport City, Vermont

Dear Newport City Council Members & Citizens:

As we look back and remember this community legacies, the Newport Historical Society, over these past 25 years who has a collection of written history from its olden days, here in the Village of Newport and Lake Memphremagog as a way in preserving and re-kindling an era past, of its Legends and Legacies.

These researchable articles for a reusable past including photographs of Newport's "Forever Changing History" is where now. Newport's past will meet its future in 2018, as we revisit folks, from our olden days here in little Duncansboro; Lake Bridge and the Village of Newport by Celebrating its 100<sup>th</sup> Year together by remembering when the City of Newport and West Derby Incorporated (1918) by those who were there!

*Remembering the Memphremagog Historical Society of Newport \* Celebrating 25 Years  
Its Memorable Occasions, Community Achievements and the Societies Legacies*

The Newport Historical Society, was founded on August 22, 191 by the Newport Woman's Club, holding its first meeting on November 19<sup>th</sup> 1991 at the Goodrich Memorial Library; when on January 21, 1992 the late Emily Nelson – photo (l-r) was elected 1<sup>st</sup>. President of the Society (1992); Sid Adams 2<sup>nd</sup> President (1992-1993) and Barbara Malloy elected 3<sup>rd</sup>. president (1993 to present) – along with Dustin White; sitting at table Jerry Hunt; Dr. Helene Loux, whom credit is given as president of the Woman's Club held to establish the Historical Society.



*Celebrating the 100<sup>th</sup> Year of the City of Newport \* 2018  
Remembering Newport's Past 100<sup>th</sup> Years \* Visit Showcases  
Emory Hebard State Office Building \* 2<sup>nd</sup> Floor*

*Historically Yours  
Barbara Malloy  
Barbara Malloy \* President*

# Newport Ambulance Service

January 16, 2018

Board of Aldermen  
Newport City, Vermont

Dear Board and Citizens,

In 2016 we responded to 1451, calls for help 1141 were to Newport City, in 2017, we were up to 1,487 of those 1183 were to Newport City.

This year we will celebrate our 52<sup>nd</sup> year serving the City of Newport and area. It is also the third year that we will have a signed contract and will not be on the ballot. Why is this important? It gives the city and us guarantees of what they will receive and what we have to do. The contract requires us to cover the City 24/7 which includes using mutual aid from other services when we are busy. It requires us to do Emergency and non-emergency transports of the citizens and visitors to the City. The contract states that we shall do what is necessary to minimize to cost to the City.

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

In Calendar year 2017 we wrote off \$528,496.26.12 to Medicare, Medicaid and VA.

This year's contract has an increase in it and there are many reasons for that. If you look at the financial report it appears as we made a slight profit that is not the case as our insurance carrier did not invoice us for the insurance until after the year end.

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

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

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

# Newport Ambulance Service Budget

## NEWPORT AMBULANCE SERVICE, INC. 2018 Amb str 12/031/17

	2017		2017 Actual		2018	
		Sub total		Sub Total		Sub total
4000 · Town Appropriations	\$166,564.00		\$166,564.40		\$209,414.00	
4003 · Copy Charge			\$55.00			
4004 · Training Income Public	\$2,000.00		\$3,608.00		\$3,000.00	
4005 Donations	\$0.00		\$69,168.81		\$23,268.00	
4006 · Interest Income	\$30.00		\$157.91		\$120.00	
4008 · Room Rental			\$150.00		\$50.00	
4009 · Service Ambulance Runs	\$640,657.00		\$714,068.06	Medicaid	\$706,861.00	
		\$809,251.00		\$953,772.18		\$942,713.00
4010 · Billing Service Contracts						
4010.03 · Charlotte	\$8,700.00		\$10,241.38		\$9,500.00	
4010.04 · Derby Line Ambulance, Inc.	\$17,000.00		\$17,654.09		\$17,000.00	
4010.05 · Fairfax Rescue Squad	\$11,800.00		\$3,213.15		\$0.00	
4010.06 · Glover Ambulance	\$9,700.00		\$8,995.56		\$9,000.00	
4010.07 · Missisquoi Ambulance	\$20,000.00		\$6,808.84		\$0.00	
NEMS	\$22,000.00		\$22,000.00		\$24,000.00	
Total 4010 · Billing Service Contracts		\$89,200.00		\$68,913.02		\$59,500.00
4012 · Intercept Income	\$6,500.00		\$3,410.00		\$3,745.00	
Equipment Sale						
LEPC 10					\$500.00	
4014 Sale of Equipment			\$6,000.00			
4018 · Ambulance Coverage Time	\$0.00		\$600.00			
Misc Income			\$12,507.57			
Total Income	\$904,951.00		\$1,045,202.77		\$1,006,458.00	
5000 · Billing Services Expense						
5000.01 · Collection Fees	\$600.00		\$728.21		\$600.00	
5000.02 · Training & Support	\$3,000.00		\$3,691.00		\$4,000.00	
5000.03 · Seminars	\$2,000.00				\$2,000.00	
5000.04 · Ability VPN	\$3,780.00		\$3,696.00		\$3,800.00	
5000.05 · Software Upgrades	\$0.00		\$2,198.44		\$1,500.00	
5000.07 · 08 Payroll	\$34,000.00		\$45,485.59		\$36,400.00	
5000.09 · Billing Office Supplies	\$1,200.00		\$1,020.21		\$900.00	
5000.10 · Phone	\$400.00		\$249.50		\$300.00	
5000.11 · Postage	\$1,200.00		\$1,735.06		\$2,000.00	
Total 5000 · Billing Services Expense		\$46,180.00		\$58,804.01		
5001 · Administration Expense						
5001.01 · 02.03.04 .17Payroll	\$79,000.00		\$80,386.23		\$75,862.00	
5001.05 · Nas 11 R&M	\$200.00		\$548.47		\$1,000.00	
5001.06 · Nas 11 Fuel	\$1,500.00		\$962.82		\$500.00	
5001.07 · Postage	\$200.00		\$108.37		\$200.00	
5001.08 · CPA	\$450.00		\$0.00		\$500.00	
5001.09 · General Council	\$300.00		\$0.00		\$300.00	
5001.10 · Office Supplies	\$1,100.00		\$1,860.63		\$1,300.00	
5001.11 · Telephone	\$2,000.00		\$1,630.00		\$1,400.00	
5001.12 · Cell Phones	\$1,900.00		\$1,487.46		\$1,600.00	
5001.13 · Dues	\$500.00		\$946.00		\$500.00	
5001.14 · Health Insurance	\$13,850.00		\$13,025.84		\$6,900.00	
5001.15 · Pension	\$6,000.00		\$5,661.39		\$7,860.00	
5001.16 Life Insurance	\$843.00		\$700.57		\$843.00	
Total 5001 · Administration Expense		\$107,843.00		\$107,317.78		\$98,765.00
5004 · Grant Expense			\$45.00			

**NEWPORT AMBULANCE SERVICE, INC.  
2018 Amb str 12/031/17**

	2017		2017 Actual		2018	
5006 · Rubbish Removal Expense	\$780.00		\$956.25	\$608.51	\$800.00	
5007 · Diesel Fuel/Gas Expense	\$11,000.00		\$14,976.88		\$15,000.00	
5008 · Insurance Expense						
5008.01 · Insurance Package	\$15,600.00		\$11,623.75		\$16,000.00	Bill Not receive
5008.03 · Health Insurance Expense	\$41,492.00		\$44,276.49		\$48,250.00	
5008.05 · Workers Comp. Insurance Exp	\$40,000.00		\$25,734.75		\$38,500.00	Bill Not receive
<b>Total 5008 · Insurance Expense</b>		\$108,872.00		\$81,634.99		\$102,750.00
5009 · Bank Charges/CC Fees Expense	\$3,500.00		\$3,412.05		\$3,200.00	
5010 · Interest Expense	\$13,686.00		\$12,274.81		\$15,000.00	
		\$17,186.00		\$15,686.86		\$18,200.00
5011 · Staff & Squad Training	\$1,000.00		\$5,248.57		\$3,000.00	
5012 · Payroll Expenses	\$424,500.00		\$552,215.45		\$507,611.00	
5013 · Postage/Delivery Expense	\$100.00		\$1,253.10		\$200.00	
5014 Professional Fees			\$200.00			
5015 · Purchase Agreement Expense			-\$239.99			
		\$425,600.00		\$558,677.13		\$510,811.00
5016 · Travel & Meals Expense						
5016.01 · Meals Expense	\$100.00		\$470.58		\$200.00	
5016.02 · Travel Expense	\$100.00		\$130.22		\$200.00	
<b>Total 5016 · Travel &amp; Meals Expense</b>		\$200.00		\$600.80		\$400.00
5017 Pension Plan						
5017 · Pension Plan Expense	\$19,000.00		\$21,074.61		\$17,000.00	
5017.1 TPA	\$1,163.00		\$1,115.70		\$1,163.00	
				\$22,190.31		\$18,163.00
5018 · Amb. R&M Expense						
5018.01 · NAS #1 R&M	\$5,000.00		\$9,714.92		\$2,000.00	
5018.02 · NAS #2 R&M	\$5,000.00		\$11,602.84		\$6,000.00	
5018.03 · NAS #3 R&M	\$5,000.00		\$4,920.21		\$6,000.00	
5018.04 · NAS #4 R&M	\$3,000.00		\$2,957.92		\$4,000.00	
5018.10 · Misc. Ambulance R&M	\$3,837.00		\$1,493.12		\$800.00	
<b>Total 5018 · Amb. R&amp;M Expense</b>		\$21,837.00		\$30,689.01		\$18,800.00
5018.14 · Service Agreements	\$1,000.00		\$1,493.12		\$1,000.00	
5019 · Building R&M Expense	\$24,000.00		\$7,895.18		\$12,000.00	
5020 · Comp Repairs/ Upgrade Expen	\$800.00		\$1,082.50		\$2,000.00	
5021 · Supplies						
5021.01 · Office Supplies	\$800.00		\$1,461.36		\$800.00	
5021.02 · Occupational Health	\$0.00		\$0.00		\$0.00	
5021.03 · Med Supplies/Equip. Expense	\$22,400.00		\$16,617.09		\$20,000.00	
5021.04 · General Supplies	\$2,400.00		\$2,902.58		\$3,000.00	
5021.05 · Equipment Batteries	\$600.00		\$1,601.25		\$1,000.00	
<b>Total 5021 · Supplies</b>		\$26,200.00		\$22,582.28		
5024 · Oxygen Expense	\$2,800.00		\$2,813.48		\$2,600.00	
5025 · Employee Recognition Expense	\$400.00		\$1,115.00		\$1,000.00	
5026 · Transport Expense	\$6,000.00		\$6,780.00		\$6,000.00	
5027 · Paging Expense	\$1,000.00		\$1,211.81		\$1,100.00	
5028.03 · Internet Service	\$1,500.00		\$1,664.79		\$1,600.00	
5028 Telephone expense other			\$270.00			

**NEWPORT AMBULANCE SERVICE, INC.  
2018 Amb str 12/031/17**

	2017	2017 Actual	2018
5029 · Electricity Expense	\$5,287.00	\$5,314.54	\$5,500.00
5030 · Heating Expense	\$2,500.00	\$2,952.84	\$2,500.00
5031 · Water & Sewer Expense	\$875.00	\$748.38	\$875.00
5032 · Comp. Expense Non Capitalize	\$200.00	\$1,100.00	\$4,000.00
5034 · Radio Expense Non Capitalized	\$1,000.00	\$1,342.97	\$1,000.00
5037 · EMS Conference	\$500.00	\$0.00	\$1,000.00
5038 Dispatch	\$10,000.00	\$7,500.00	\$10,000.00
5039 · Training Expense Public	\$1,000.00	\$1,951.24	\$1,000.00
5040 · Squad Uniforms	\$1,500.00	\$4,142.59	\$1,500.00
5041 · Equipment Repairs	\$0.00	\$4,204.70	
5043 · Public Relations	\$500.00	\$516.88	\$500.00
5045 · Equipment Replacement Fund	\$4,259.00	\$4,259.00	
5049 Property Taxes	\$10,700.00	\$10,646.85	\$11,000.00
5046 · Ambulance Replacement	\$4,259.00	\$4,259.00	
Mortgage 2030	\$10,500.00	\$10,821.08	\$10,500.00
Explorer 2019	\$2,850.00	\$5,306.30	\$4,000.00
NAS 2 2019	\$7,600.00	\$8,481.86	\$7,600.00
Line of Credit	\$0.00	\$0.00	
Zoll equip. lease			\$5,400.00
New ambulance		\$3,999.15	\$19,615.00
NAS 4	\$9,274.00	\$10,849.72	\$9,274.00
Provider Tax	\$20,566.00	\$16,915.42	\$18,000.00
Stretcher			\$5,905.00
5100 · Adjustment Account Expense			
	\$904,951.00	\$1,043,799.70	\$1,006,458.00
Income	\$904,951.00	\$1,045,202.77	\$1,006,458.00
Expense	\$904,951.00	\$1,043,799.70	\$1,006,458.00
	\$0.00	\$1,403.07	\$0.00

## "Love is in the Air"

He searched for her for days, intent in his mission despite the dangers he faced. At any moment he could be hit by a passing car, as he traveled at night blending into the darkness. He knew he had competition. Her scent drifted in the air and he, as did other males, would follow her with no regard for safety. If their paths crossed, there would be a battle, not ending well for either. But they were looking for the same creature.

On the other end of town, she reluctantly went home after wandering the neighborhood for hours that night, crying. It was still winter. Usually she preferred to be curled up by the fire, but this year was different. She felt drawn to wander at dark, seeking something undefined.

Her family regretted allowing her outside, but they were besides themselves with anxiety listening to her moaning. Their sweet Kathleen, nicknamed 'Kit' seemed to have transformed overnight. She had moments resembling the sweet, loving, playful 'Kit' they had known since birth, but now she was a teenager. New emotions confused her.

Outside he caught her scent and called out. Creeping through fields he came close to her home. Finally, he saw her inside - his new love! She seemed to be crawling, singing a mournful song. She turned and saw him at the window watching, he wanted in.

To her family at first her behavior was unusual, somewhat comical for one so young, but after a while, it became disturbing. It was up to them to 'fix' this situation before it was too late.

In the morning their veterinarian was called to schedule an appointment to spay Kit, who was only four months old. They learned that

her heat would always continue and the chance of mammary cancer increased as she got older if left unspayed. The same applied to female dogs.

They made an appointment for her admirer, too, as he had taken up residence near their home. Just one male will impregnate dozens of cats, resulting in hundreds of kittens. The likelihood of developing testicle cancer increased if he wasn't neutered, and that also applied for dogs. The cats soon became best friends.

For low income Vermonters, the solution may be the VT Spay Neuter Incentive Program, "VSNIP".

Participating veterinarian offices throughout Vermont are the heroes of this wonderful program!

For applications send a S.A.S.E. to VSNIP, PO Box 104, Bridgewater, VT 05034, or download and print: [VSNIP.VT.GOV](http://VSNIP.VT.GOV) or [VSAHS.org](http://VSAHS.org). Cost per cat/dog is \$27.00, including a rabies vaccination and one distemper series. The balance is paid through a designated fund, collected by a nominal fee of \$4.00 added to the registration of dogs. REGISTER and tag by April 1st! The ability to identify your dog in event of loss, and to be sure that animals (and people) are protected from rabies is critical.

New Hampshire offers a similar program through the Department of Agriculture. Call 603-271-3677.

Sue Skaskiw, 802- 672-5302 Director, VT Volunteer Services for Animals H.S./ Administrator, VSNIP

# **Newport City Elementary School 2017 Annual Report and Proposed 2018-19 Budget**



## Newport City Elementary School Principals Report

Dear Taxpayers,

Every year, it is the responsibility of the school's administration and school board to work collaboratively to create a budget that provides for the needs of our students while being fiscally responsible. This year, this was an especially difficult job because of several factors and unfunded mandates from the Agency of Education, which I will detail below.

\*Several years ago, the state mandated that we consolidate special education at the supervisory union level. With consolidation, all of the schools in the SU share the costs of students with special education needs. This cost has gone up significantly this year and is projected to go up again next year, mostly because of the number of students who have had to go to alternative educational day treatment settings has increased. At the elementary level when this happens, the tuition to our local day treatment setting is \$48,000, the transportation is about \$15,000, and the extended year program (for almost all students) is \$7,500. This is over \$70,000 per student without taking into account any one-on-one support that may be needed, and it sometimes is. This would add about \$30,000 for the para-educator to the \$70,000 price tag. Currently, we have 32 students in our SU that are at day treatment facilities. We also have four students who are in residential facilities and three who are in tutorials. As a result, our special education assessment has gone up \$30,000 during our current year that wasn't budgeted and an additional \$54,000 for next year.

\*Health Care "Recapture" at the state level is a \$116,000 unfunded mandate. When the statewide health insurance deal didn't go through, the legislature decided to recapture any potential savings that SU's might have realized for increasing the percentage staff members pay for health insurance plans. For this current year we will be responsible for \$76,000 that is unbudgeted and for the next fiscal year it will be \$40,000.

\* In FY2016, the year prior to my being at NCES, there was deficit spending of \$63,035.96. We have to retire this during the next fiscal year and the following year at \$31,517.98 per year.

\*We are estimating a 3% increase in salaries for FY2019 as a result of supervisory union wide contract negotiations. Salaries and benefits comprise about 80 – 85% of a school budget. We do have five retirements this year, which will save some of these increases.

As a result, our overall proposed spending is up 3.24% after a decrease of 6% last year. However, our per pupil spending is *down* 2.69%. The *estimated* overall impact of NCES's budget on the Homestead Property Tax is projected to be \$0.0212.

Another factor that will impact the taxes, which we have no control over because it is a function of the VT Department of Taxes, is the Common Level of Appraisal (CLA). CLA is down significantly from 104% to 98%. This will have a tremendous negative impact on the tax rate. The projection, if the 98% is correct, is that taxes will experience nearly a 10-cent increase without any increase in local spending as a direct result of the CLA dropping 6% points. On a



\$100,000 home, this means \$100 more in taxes. We are looking at an overall *estimated* increase, including the Junior High and High School, the state's budgetary shortfalls, and all of the variables for the formula for education spending, will be \$0.1282. To follow the example given above, approximately \$120 per \$100,000 home.

Additionally, we are adding an article to the warning to ask for a \$70,000 capital improvement loan. This will be at no cost to voters during the 18 – 19 school year. These improvements are to increase the parking lot space, do furnace upgrades, to add a hard-wired sound system into the gymnasium, and to replace outside doors.

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

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

Sincerely,



Elaine Collins  
Principal

NEWPORT CITY ELEMENTARY SCHOOL

FY2019 BUDGET

Revenue	FY2016 Budget 7/1/2015 - 6/30/2016	FY2016 Actual 7/1/2015 - 6/30/2016	FY2017 Budget 7/1/2016 - 6/30/2017	FY2017 Actual 7/1/2016 - 6/30/2017	FY2018 Budget 7/1/2017 - 6/30/2018	FY2019 Budget 7/1/2018 - 6/30/2019	Variance \$	Variance %
<b>1000 Local</b>								
01-100-1302-4000-00-139-00 PreElementary Tuition - VT LEA (public)	\$0.00	(\$9,000.00)	\$0.00	(\$16,356.66)	\$0.00	\$0.00	\$0.00	0.00%
01-100-1490-4000-00-139-00 Other Transp. Fees	\$0.00	(\$1,100.36)	(\$400.00)	(\$1,333.07)	(\$400.00)	(\$400.00)	\$0.00	0.00%
01-200-1302-4000-00-139-00 PreElementary SpEd Tuition-VT LEA(public)	\$0.00	\$0.00	\$0.00	(\$525.64)	\$0.00	\$0.00	\$0.00	0.00%
01-100-1510-4000-00-139-00 Investment Earnings - Interest	(\$10,000.00)	(\$12,645.18)	(\$10,000.00)	(\$17,073.59)	(\$10,000.00)	(\$10,000.00)	\$0.00	0.00%
01-100-1520-4000-00-139-00 Dividends	(\$100.00)	(\$699.57)	(\$200.00)	(\$723.81)	(\$200.00)	(\$200.00)	\$0.00	0.00%
01-100-1810-4000-00-139-00 Other Revenues - Rentals	\$0.00	\$0.00	\$0.00	(\$450.00)	(\$300.00)	(\$300.00)	\$0.00	0.00%
01-100-1920-4000-00-139-00 Other Revenues - Contributions	\$0.00	(\$19.12)	\$0.00	(\$600.00)	\$0.00	\$0.00	\$0.00	0.00%
01-100-1921-6890-00-139-10 MISCELLANEOUS-RCFC GRANT	\$0.00	\$495.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
01-100-1980-4000-00-139-00 Refund of Prior Years Expenditure	\$0.00	(\$843.70)	\$0.00	(\$1,097.00)	\$0.00	\$0.00	\$0.00	0.00%
01-100-1990-4000-00-139-00 Misc. Other Local Revenue	(\$1,000.00)	(\$200.00)	(\$1,000.00)	(\$4,963.62)	(\$1,000.00)	(\$1,000.00)	\$0.00	0.00%
01-900-1490-4000-00-139-00 Encore Bus Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,399.00)	(\$7,399.00)	0.00%
<b>Total 1000</b>	<b>(\$11,100.00)</b>	<b>(\$24,012.93)</b>	<b>(\$11,600.00)</b>	<b>(\$43,123.41)</b>	<b>(\$11,900.00)</b>	<b>(\$19,299.00)</b>	<b>(\$7,399.00)</b>	<b>62.18%</b>
<b>2000 NCSU Subgrants</b>								
01-200-2213-4000-00-139-00 Best Sub Grant	\$0.00	\$0.00	\$0.00	(\$3,809.85)	\$0.00	\$0.00	\$0.00	0.00%
01-100-2481-4000-00-139-00 Medicaid Sub Grant	(\$64,982.41)	(\$63,764.30)	(\$67,605.35)	(\$64,722.18)	(\$67,455.00)	(\$116,145.09)	(\$48,690.09)	72.18%
01-100-2555-4000-00-139-00 Tobacco Sub Grant	\$0.00	(\$475.81)	\$0.00	(\$109.65)	\$0.00	\$0.00	\$0.00	0.00%
01-100-2651-4000-00-139-00 Title IIA NCSU Funds	\$0.00	(\$7,676.98)	\$0.00	(\$3,686.93)	\$0.00	\$0.00	\$0.00	0.00%
01-100-2785-4000-00-139-00 Subgrants for Schoolwide Programs	(\$333,803.50)	(\$284,974.58)	(\$298,525.88)	(\$285,158.33)	(\$271,088.00)	(\$242,169.07)	\$28,918.93	-10.87%
01-100-2790-4000-00-139-00 Other Subgrants	\$0.00	(\$44,768.66)	\$0.00	(\$22,011.10)	\$0.00	\$0.00	\$0.00	0.00%
<b>Total 2000</b>	<b>(\$398,785.91)</b>	<b>(\$401,660.33)</b>	<b>(\$366,131.23)</b>	<b>(\$359,498.04)</b>	<b>(\$338,543.00)</b>	<b>(\$358,314.17)</b>	<b>(\$19,771.17)</b>	<b>5.84%</b>
<b>3000 State</b>								
01-100-3110-4000-00-139-00 Education Spending Grant	(\$4,319,312.07)	(\$4,319,311.99)	(\$4,424,082.23)	(\$4,424,082.00)	(\$4,625,252.00)	(\$4,780,910.34)	(\$155,658.34)	3.37%
State Recapture Amount						\$40,863.00	\$40,863.00	0.00%
01-100-3150-4000-00-139-00 State Aid for Transportation	(\$54,904.58)	(\$54,905.00)	(\$50,344.00)	(\$49,551.00)	(\$50,344.00)	(\$50,344.00)	\$0.00	0.00%
01-100-3506-4000-98-139-00 REVENUES - FTS	\$0.00	(\$2,309.10)	\$0.00	(\$2,320.13)	\$0.00	\$0.00	\$0.00	0.00%
01-200-3201-4000-00-139-00 Special Ed. - Mainstream Block Grant	(\$117,892.00)	(\$117,892.00)	(\$117,508.00)	(\$117,508.00)	\$0.00	\$0.00	\$0.00	0.00%
01-200-3202-4000-00-139-00 Special Ed. Reimbursements - Intensive	(\$690,107.76)	(\$674,073.00)	(\$699,000.00)	(\$632,903.00)	(\$362,862.00)	(\$395,599.00)	(\$32,727.00)	9.02%
01-200-3202-4000-01-139-00 SpEd Reimbursements - PY	\$0.00	\$0.00	\$0.00	(\$114,950.00)	\$0.00	\$0.00	\$0.00	0.00%
01-200-3203-4000-00-139-00 Special Ed. Reimbursements - Extraordina	\$0.00	\$0.00	\$0.00	(\$35,953.15)	\$0.00	\$0.00	\$0.00	0.00%
01-200-3204-4000-00-139-00 Special Ed. - EEE	(\$46,801.00)	(\$46,801.00)	(\$45,834.00)	(\$45,834.00)	\$0.00	\$0.00	\$0.00	0.00%
<b>Total 3000</b>	<b>(\$5,123,017.43)</b>	<b>(\$5,215,292.09)</b>	<b>(\$5,336,768.23)</b>	<b>(\$5,423,101.28)</b>	<b>(\$5,038,458.00)</b>	<b>(\$5,185,880.34)</b>	<b>(\$147,422.34)</b>	<b>2.93%</b>
<b>5000 DEBT SERVICES</b>								
01-100-5000-5930-00-139-00 Fund Transfers	\$10,000.00	\$68,937.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
01-100-5200-4500-00-139-00 Fund Balance As Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total 5000</b>	<b>\$10,000.00</b>	<b>\$68,937.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>(\$5,528,903.34)</b>	<b>(\$5,572,027.90)</b>	<b>(\$5,714,499.46)</b>	<b>(\$5,825,722.73)</b>	<b>(\$5,388,901.00)</b>	<b>(\$5,563,493.51)</b>	<b>(\$174,592.51)</b>	<b>3.24%</b>
<b>Expenditures</b>								
<b>1100 DIRECT INSTRUCTION</b>								
01-100-1100-5110-00-139-10 Salary - Elementary Teachers	\$1,209,350.00	\$1,198,756.56	\$1,241,800.00	\$1,224,504.16	\$1,336,746.00	\$1,327,340.67	(\$9,405.33)	-0.70%
01-100-1100-5110-00-139-11 Salary - Pre K Teacher	\$101,352.00	\$111,000.00	\$113,800.00	\$101,295.20	\$78,760.00	\$95,900.00	\$17,140.00	21.76%
01-100-1100-5115-00-139-10 Salary - Elementary Para	\$11,000.00	\$24,334.23	\$11,000.00	\$141.66	\$11,000.00	\$11,000.00	\$0.00	0.00%
01-100-1100-5115-00-139-11 Salary - Pre K Para	\$30,197.70	\$33,434.57	\$35,939.53	\$30,619.31	\$32,116.00	\$37,953.01	\$5,837.01	18.17%
01-100-1100-5120-00-139-10 Substitutes Pay - Elementary	\$30,800.00	\$50,052.08	\$30,800.00	\$41,828.16	\$30,800.00	\$30,800.00	\$0.00	0.00%
01-100-1100-5120-00-139-11 Substitutes Pay - Pre K	\$0.00	\$1,926.50	\$1,100.00	\$3,592.49	\$1,100.00	\$1,100.00	\$0.00	0.00%
01-100-1100-5150-00-139-10 Teachers Retirement - Elementary	\$25,377.00	\$25,376.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

	FY2016 Budget 7/1/2015 - 6/30/2016	FY2016 Actual 7/1/2016 - 6/30/2016	FY2017 Budget 7/1/2016 - 6/30/2017	FY2017 Actual 7/1/2016 - 6/30/2017	FY2018 Budget 7/1/2017 - 6/30/2018	FY2019 Budget 7/1/2018 - 6/30/2019	Variance \$	Variance %
<b>Expenditures</b>								
01-100-1100-5150-05-139-10 Medicaid Summer Wages	\$0.00	\$1,496.25	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-1100-5200-00-139-10 VDOL HEALTH CONTRIBUTION	\$0.00	\$1,027.00	\$0.00	\$1,874.64	\$0.00	\$ -	\$ (99,042.00)	0.00%
01-100-1100-5210-00-139-10 Health Ins - Elementary	\$387,688.82	\$362,338.30	\$369,912.40	\$377,431.72	\$398,097.00	\$299,055.00	\$ 99,042.00	-24.88%
01-100-1100-5215-00-139-10 Health Ins HRA - Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,300.00	\$ 69,300.00	0.00%
01-100-1100-5210-00-138-11 Health Ins - Pre K	\$0.00	\$28,166.98	\$30,443.28	\$37,783.88	\$36,971.00	\$16,897.00	\$ (20,074.00)	-54.30%
01-100-1100-5215-00-139-11 Health Ins HRA - PreK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,175.00	\$ 5,175.00	0.00%
01-100-1100-5220-00-139-10 FICA - Elementary	\$107,717.87	\$94,179.32	\$98,195.40	\$91,237.21	\$105,459.00	\$104,739.26	\$ (719.74)	-0.68%
01-100-1100-5220-00-139-11 FICA - Pre K	\$0.00	\$10,795.09	\$11,539.22	\$9,813.45	\$8,566.00	\$10,323.91	\$ 1,757.91	20.52%
01-100-1100-5220-05-139-10 Medicaid FICA	\$0.00	\$11,416.46	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-1100-5230-00-139-10 Life Insurance - Elementary	\$972.00	\$773.00	\$935.60	\$959.31	\$1,134.00	\$1,153.81	\$ 19.81	1.75%
01-100-1100-5230-00-138-11 Life Insurance - Pre K	\$0.00	\$45.00	\$105.60	\$107.10	\$130.00	\$139.32	\$ 9.32	7.17%
01-100-1100-5232-00-139-10 VSTRS OPEB	\$0.00	\$4,881.65	\$0.00	\$5,923.83	\$5,924.00	\$10,650.50	\$ 4,726.50	79.79%
01-100-1100-5232-00-139-11 VSTRS OPEB - PREK	\$0.00	\$1,097.00	\$0.00	\$1,097.00	\$1,097.00	\$1,253.00	\$ 156.00	14.22%
01-100-1100-5240-00-139-10 MUNICIPAL RETIREMENT	\$2,214.38	\$1,264.15	\$605.00	\$21.59	\$605.00	\$618.75	\$ 13.75	2.27%
01-100-1100-5240-00-139-11 MUNICIPAL RETIREMENT	\$0.00	\$1,854.44	\$1,976.67	\$1,884.14	\$1,766.00	\$2,134.86	\$ 368.86	20.89%
01-100-1100-5250-00-139-10 Workers Comp	\$7,462.81	\$7,234.25	\$7,516.80	\$11,477.97	\$9,030.00	\$9,769.89	\$ 739.89	8.19%
01-100-1100-5250-00-138-11 Workers Comp - Pre K	\$0.00	\$885.00	\$888.44	\$1,227.00	\$743.00	\$977.13	\$ 234.13	31.51%
01-100-1100-5260-00-139-10 Unemployment - Elementary	\$1,360.80	\$1,715.70	\$1,612.80	\$3,122.19	\$1,187.00	\$466.40	\$ (720.60)	-58.71%
01-100-1100-5260-00-139-11 Unemployment - Pre K	\$0.00	\$210.14	\$230.40	\$335.83	\$170.00	\$70.40	\$ (99.60)	-58.59%
01-100-1100-5270-00-139-10 Tuition - Elementary	\$20,000.00	\$6,841.00	\$3,600.00	\$5,770.00	\$20,000.00	\$20,000.00	\$ -	0.00%
01-100-1100-5270-00-139-11 Tuition - Pre K	\$0.00	\$0.00	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$ -	0.00%
01-100-1100-5280-00-139-10 Dental Ins - Elementary	\$9,792.43	\$13,054.43	\$8,651.18	\$8,655.72	\$9,055.00	\$9,479.58	\$ 424.58	4.69%
01-100-1100-5280-00-138-11 Dental Ins - Pre K	\$0.00	\$766.06	\$755.79	\$1,114.95	\$1,089.00	\$1,063.12	\$ (25.88)	-2.38%
01-100-1100-5290-00-139-10 Long Term Disability - Elementary	\$3,699.97	\$3,350.59	\$3,849.58	\$3,500.83	\$3,908.00	\$4,148.86	\$ 240.86	6.16%
01-100-1100-5290-00-139-11 Long Term Disability - Pre K	\$0.00	\$310.97	\$352.78	\$365.14	\$322.00	\$414.94	\$ 92.94	28.86%
01-100-1100-5300-00-139-10 Purchased & Technical Services - Element	\$1,000.00	\$492.50	\$1,000.00	\$40,861.01	\$3,000.00	\$3,000.00	\$ -	0.00%
01-100-1100-5300-00-139-11 Purchased & Technical Services Pre K	\$0.00	\$0.00	\$660.00	\$0.00	\$660.00	\$660.00	\$ -	0.00%
01-100-1100-5332-00-139-10 Contracted Services from SU	\$16,880.00	\$39,851.19	\$16,880.00	\$41,906.95	\$16,880.00	\$16,880.00	\$ -	0.00%
01-100-1100-5400-00-138-11 Purchased Property Services Pre K	\$0.00	\$275.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-100-1100-5430-00-139-10 REPAIR SERVICES	\$700.00	\$1,190.00	\$700.00	\$1,891.00	\$700.00	\$700.00	\$ -	0.00%
01-100-1100-5440-00-139-10 Rentals/Lease	\$15,000.00	\$14,752.89	\$15,000.00	\$11,983.44	\$15,000.00	\$15,000.00	\$ -	0.00%
01-100-1100-5519-00-139-10 Field Trips - Elementary	\$2,500.00	\$1,852.75	\$3,000.00	\$3,081.64	\$3,000.00	\$3,000.00	\$ -	0.00%
01-100-1100-5600-00-139-10 TUITION	\$0.00	\$4,384.64	\$0.00	\$68,827.31	\$0.00	\$ -	\$ -	0.00%
01-100-1100-5660-00-139-11 TUITION - PREK	\$0.00	\$21,750.00	\$3,000.00	\$30,920.00	\$3,000.00	\$3,000.00	\$ -	0.00%
01-100-1100-5661-00-138-10 TUITION-SUMMER	\$0.00	\$0.00	\$0.00	\$11,014.24	\$0.00	\$ -	\$ -	0.00%
01-100-1100-5668-00-139-11 TUITION - PreK (private)	\$0.00	\$12,167.81	\$18,000.00	\$7,774.14	\$18,000.00	\$18,000.00	\$ -	0.00%
01-100-1100-5680-00-139-10 Travel - Elementary	\$600.00	\$555.47	\$500.00	\$2,441.91	\$500.00	\$500.00	\$ -	0.00%
01-100-1100-5610-00-139-10 Supplies - Elementary	\$10,000.00	\$11,330.23	\$13,000.00	\$9,124.74	\$13,000.00	\$13,000.00	\$ -	0.00%
01-100-1100-5610-00-139-11 Supplies - Pre K	\$1,500.00	\$1,984.89	\$1,000.00	\$977.35	\$1,000.00	\$1,000.00	\$ -	0.00%
01-100-1100-5610-01-139-10 Music Supplies	\$750.00	\$755.51	\$750.00	\$941.52	\$750.00	\$750.00	\$ -	0.00%
01-100-1100-5610-02-138-10 Art Supplies	\$750.00	\$877.68	\$1,000.00	\$1,094.57	\$1,500.00	\$1,500.00	\$ -	0.00%
01-100-1100-5610-06-139-10 Testing Supplies	\$100.00	\$0.00	\$100.00	\$400.53	\$600.00	\$600.00	\$ -	0.00%
01-100-1100-5610-93-139-10 Supplies - SIGrant	\$0.00	\$588.42	\$0.00	\$2,332.34	\$0.00	\$ -	\$ -	0.00%
01-100-1100-5611-00-139-10 Copier Supplies	\$6,500.00	\$8,016.03	\$6,500.00	\$3,592.13	\$6,500.00	\$6,500.00	\$ -	0.00%
01-100-1100-5640-00-139-10 Books/Periodicals - Elementary	\$5,000.00	\$11,984.33	\$8,000.00	\$1,263.91	\$8,000.00	\$23,000.00	\$ 15,000.00	187.50%
01-100-1100-5640-00-139-11 Books/Periodicals - Pre K	\$0.00	\$23.09	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-100-1100-5640-93-138-10 BOOKS/PERIODICALS - SIGrant	\$0.00	\$0.00	\$0.00	\$5,739.48	\$0.00	\$ -	\$ -	0.00%
01-100-1100-5670-00-139-10 Computer Software - Elementary	\$240.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	\$ -	0.00%
01-100-1100-5670-00-139-11 Computer Software - Pre K	\$0.00	\$657.00	\$0.00	\$657.00	\$700.00	\$700.00	\$ -	0.00%
01-100-1100-5730-00-139-10 Equipment - Elementary	\$800.00	\$1,403.58	\$800.00	\$1,576.06	\$6,800.00	\$6,800.00	\$ -	0.00%
01-100-1100-5730-00-139-11 Equipment - Pre K	\$1,000.00	\$70.57	\$1,000.00	\$389.78	\$1,000.00	\$1,000.00	\$ -	0.00%
01-100-1100-5730-01-139-10 Music Equipment	\$2,000.00	\$664.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$ -	0.00%
01-100-1100-5730-03-138-10 P.E. Equipment	\$400.00	\$0.00	\$800.00	\$853.81	\$800.00	\$800.00	\$ -	0.00%
01-100-1100-5733-00-139-10 Furniture & Fixtures	\$1,250.00	\$688.71	\$1,000.00	\$365.99	\$3,000.00	\$3,000.00	\$ -	0.00%
01-100-1100-5733-00-139-11 FURNITURE & FIXTURES PREK	\$3,000.00	\$2,566.27	\$1,000.00	\$1,599.99	\$1,000.00	\$1,000.00	\$ -	0.00%
01-100-1100-5810-00-139-10 Dues/Fees - Elementary	\$6,700.00	\$5,555.98	\$3,700.00	\$1,836.48	\$6,200.00	\$6,200.00	\$ -	0.00%

Expenditures	FY2016 Budget		FY2016 Actual		FY2017 Budget		FY2017 Actual		FY2018 Budget		FY2019 Budget		Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019				
01-100-1100-5810-00-139-11 Dues/Fees - Pre K	\$0.00	\$140.00	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
<b>TOTAL 1100 DIRECT INSTRUCTION</b>	<b>\$2,025,625.78</b>	<b>\$2,182,976.54</b>	<b>\$2,095,860.47</b>	<b>\$2,127,321.78</b>	<b>\$2,213,115.00</b>	<b>\$2,204,264.40</b>	<b>\$2,213,115.00</b>	<b>\$2,204,264.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(6,850.60)</b>	<b>-0.40%</b>
<b>1121 SCHOOLWIDE PROGRAMS</b>														
01-100-1121-5110-00-139-10 Salary - Schoolwide Teacher	\$235,870.00	\$216,485.04	\$229,000.00	\$187,788.55	\$229,000.00	\$170,260.00	\$196,210.00	\$170,260.00	\$ -	\$ -	\$ -	\$ -	(25,950.00)	-13.23%
01-100-1121-5120-00-139-10 Substitutes Pay - Schoolwide	\$0.00	\$22,103.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-1121-5210-00-139-10 Health Ins - Schoolwide	\$43,404.66	\$40,314.22	\$42,995.42	\$27,897.74	\$42,995.42	\$22,135.00	\$26,825.00	\$22,135.00	\$ -	\$ -	\$ -	\$ -	(4,690.00)	-17.48%
01-100-1121-5215-00-139-10 Health Ins HRA - Schoolwide	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-1121-5220-00-139-10 FICA - Schoolwide	\$18,044.06	\$17,465.22	\$17,518.50	\$13,718.36	\$17,518.50	\$13,024.89	\$14,322.00	\$13,024.89	\$ -	\$ -	\$ -	\$ -	(1,297.11)	-9.06%
01-100-1121-5230-00-139-10 Life Insurance - Schoolwide	\$0.00	\$122.50	\$132.00	\$151.08	\$132.00	\$130.62	\$162.00	\$130.62	\$ -	\$ -	\$ -	\$ -	(31.38)	-19.37%
01-100-1121-5232-00-139-10 VSTRS OPEB	\$0.00	\$29,984.96	\$0.00	\$22,208.49	\$0.00	\$23,747.81	\$25,193.00	\$23,747.81	\$ -	\$ -	\$ -	\$ -	(1,445.19)	-5.74%
01-100-1121-5250-00-139-10 Workers Comp - Schoolwide	\$1,016.00	\$1,347.03	\$1,374.00	\$1,755.06	\$1,374.00	\$1,242.90	\$1,315.00	\$1,242.90	\$ -	\$ -	\$ -	\$ -	(72.10)	-5.48%
01-100-1121-5260-00-139-10 Unemployment - Schoolwide	\$182.00	\$319.84	\$230.40	\$477.42	\$230.40	\$170.00	\$170.00	\$170.00	\$ -	\$ -	\$ -	\$ -	(117.20)	-68.94%
01-100-1121-5270-00-139-10 Tuition - Schoolwide	\$2,500.00	\$3,933.00	\$3,000.00	\$2,693.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5280-00-139-10 Dental Ins - Schoolwide	\$7,344.07	\$1,082.64	\$1,115.66	\$907.14	\$1,115.66	\$872.00	\$872.00	\$872.00	\$ -	\$ -	\$ -	\$ -	0.25	0.03%
01-100-1121-5290-00-139-10 Long Term Disability - Schoolwide	\$660.66	\$606.26	\$709.90	\$541.72	\$709.90	\$527.81	\$569.00	\$527.81	\$ -	\$ -	\$ -	\$ -	(41.19)	-7.24%
01-100-1121-5300-00-139-10 Purchased & Technical Services Schoolwide	\$0.00	\$0.00	\$0.00	\$4,476.48	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5580-00-139-10 Travel - Schoolwide	\$184.00	\$12.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5610-00-139-10 Supplies - Schoolwide	\$350.00	\$440.48	\$350.00	\$223.14	\$350.00	\$350.00	\$350.00	\$350.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5640-00-139-10 Books/Periodicals - Schoolwide	\$0.00	\$171.33	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5730-00-139-10 Equipment - Schoolwide	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1121-5810-00-139-10 Dues/Fees - Schoolwide	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 1121 SCHOOLWIDE PROGRAMS</b>	<b>\$309,495.45</b>	<b>\$334,387.91</b>	<b>\$298,525.88</b>	<b>\$262,838.18</b>	<b>\$298,525.88</b>	<b>\$242,169.07</b>	<b>\$271,088.00</b>	<b>\$242,169.07</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(28,918.93)</b>	<b>-10.87%</b>
<b>1122 TITLE IIA TEACHER QUALITY</b>														
01-100-1122-5110-00-139-10 Salary - Title IIA Teacher Quality	\$0.00	\$6,936.00	\$0.00	\$14,048.56	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1122-5210-00-139-10 Health Ins - Title IIA Teacher Quality	\$0.00	\$334.00	\$0.00	\$195.63	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1122-5220-00-139-10 FICA - Title IIA Teacher Quality	\$0.00	\$524.48	\$0.00	\$1,070.87	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1122-5280-00-139-10 Dental Ins - Title IIA Teacher Quality	\$0.00	\$2,177.00	\$0.00	\$5.95	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-1122-5290-00-139-10 Long Term Disability - Title IIA Teacher	\$0.00	\$3.81	\$0.00	\$3.21	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 1122 TITLE IIA TEACHER QUALITY</b>	<b>\$0.00</b>	<b>\$7,850.46</b>	<b>\$0.00</b>	<b>\$15,324.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>1921 RCFC GRANT</b>														
01-100-1921-5680-00-139-10 MISCELLANEOUS-RCFC GRANT	\$0.00	\$495.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL 1921 RCFC GRANT</b>	<b>\$0.00</b>	<b>\$495.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2110 HOME/SCHOOL COORDINATOR</b>														
01-100-2110-5110-05-139-10 Guidance Salary - Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,616.00	\$0.00	\$32,616.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2110-5115-05-139-10 H/S Coordinator - Medicaid	\$38,505.56	\$38,626.20	\$39,666.06	\$38,520.41	\$39,666.06	\$42,080.64	\$40,312.00	\$42,080.64	\$ -	\$ -	\$ -	\$ -	\$ -	4.93%
01-100-2110-5210-05-139-10 Health Ins - Medicaid	\$18,747.54	\$19,028.79	\$20,228.88	\$20,223.21	\$20,228.88	\$22,135.00	\$19,260.00	\$22,135.00	\$ -	\$ -	\$ -	\$ -	\$ -	14.93%
01-100-2110-5215-05-139-10 Health Ins HRA - Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2110-5220-05-139-10 FICA - Medicaid	\$2,945.67	\$2,661.41	\$3,034.46	\$2,621.96	\$3,034.46	\$5,714.29	\$3,084.00	\$5,714.29	\$ -	\$ -	\$ -	\$ -	\$ -	85.29%
01-100-2110-5230-05-139-10 Life Insurance - Medicaid	\$0.00	\$30.00	\$33.00	\$37.77	\$33.00	\$87.08	\$41.00	\$87.08	\$ -	\$ -	\$ -	\$ -	\$ -	112.39%
01-100-2110-5232-05-139-10 VSTRS OPEB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,002.40	\$0.00	\$1,002.40	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2110-5240-05-139-10 Municipal Retirement - Medicaid	\$2,069.76	\$2,135.54	\$2,181.69	\$2,118.56	\$2,181.69	\$2,217.00	\$2,217.00	\$2,217.00	\$ -	\$ -	\$ -	\$ -	\$ -	6.77%
01-100-2110-5250-05-139-10 Workers Comp - Medicaid	\$204.08	\$238.17	\$238.00	\$371.88	\$238.00	\$45.29	\$270.00	\$45.29	\$ -	\$ -	\$ -	\$ -	\$ -	101.96%
01-100-2110-5260-05-139-10 Unemployment - Medicaid	\$25.80	\$56.56	\$57.60	\$102.37	\$57.60	\$35.20	\$42.00	\$102.37	\$ -	\$ -	\$ -	\$ -	\$ -	-16.19%
01-100-2110-5270-05-139-10 Tuition - Medicaid	\$1,000.00	\$0.00	\$1,000.00	\$160.00	\$1,000.00	\$2,800.00	\$1,000.00	\$2,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	180.00%
01-100-2110-5280-05-139-10 Dental Insurance - Medicaid	\$384.00	\$384.09	\$395.64	\$359.94	\$395.64	\$685.60	\$343.00	\$685.60	\$ -	\$ -	\$ -	\$ -	\$ -	99.88%
01-100-2110-5290-05-139-10 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$91.67	\$0.00	\$231.56	\$117.00	\$91.67	\$ -	\$ -	\$ -	\$ -	\$ -	97.91%
01-100-2110-5580-05-139-10 Travel - Medicaid	\$120.00	\$214.33	\$120.00	\$67.75	\$120.00	\$120.00	\$120.00	\$67.75	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2110-5610-05-139-10 Supplies - Medicaid	\$150.00	\$185.73	\$150.00	\$26.64	\$150.00	\$300.00	\$150.00	\$26.64	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
01-100-2110-5640-05-139-10 BOOKS/PERIODICALS	\$0.00	\$101.48	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-100-2110-5810-05-139-10 DUES/FEEES- Medicaid	\$800.00	\$0.00	\$400.00	\$0.00	\$400.00	\$600.00	\$400.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	50.00%
<b>TOTAL 2110 HOME/SCHOOL COORDINATOR</b>	<b>\$64,982.41</b>	<b>\$63,764.30</b>	<b>\$67,605.35</b>	<b>\$64,722.18</b>	<b>\$67,605.35</b>	<b>\$116,145.09</b>	<b>\$67,456.00</b>	<b>\$116,145.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>48,689.09</b>	<b>72.18%</b>

Expenditures	FY2016 Budget	FY2016 Actual	FY2017 Budget	FY2017 Actual	FY2018 Budget	FY2018 Actual	FY2019 Budget	Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019		
<b>2120 GUIDANCE</b>									
01-100-2120-5110-00-139-10 Salary - Teacher	\$63,654.00	\$63,200.00	\$64,600.00	\$64,400.00	\$64,400.00	\$64,400.00	65,630.00	\$ 1,230.00	1.91%
01-100-2120-5115-00-139-10 Salary - Para	\$17,182.22	\$8,424.60	\$18,525.17	\$18,150.50	\$18,789.00	\$18,789.00	21,548.41	\$ 2,759.41	14.69%
01-100-2120-5210-00-139-10 Health Ins	\$14,229.23	\$10,588.70	\$15,353.31	\$27,869.78	\$27,603.00	\$27,603.00	22,135.00	\$ (5,468.00)	-19.81%
01-100-2120-5215-00-139-10 Health Ins HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,175.00	\$ 5,175.00	0.00%
01-100-2120-5220-00-139-10 FICA	\$6,182.44	\$5,336.45	\$6,359.08	\$5,688.91	\$6,364.00	\$6,364.00	6,669.15	\$ 305.15	4.79%
01-100-2120-5230-00-139-10 Life Insurance	\$48.00	\$43.50	\$52.80	\$57.33	\$65.00	\$65.00	69.66	\$ 4.66	7.17%
01-100-2120-5232-00-139-10 VSTRS OPEB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2120-5240-00-139-10 MUNICIPAL RETIREMENT	\$922.53	\$463.37	\$1,018.92	\$998.27	\$1,033.00	\$1,033.00	1,212.10	\$ 179.10	17.34%
01-100-2120-5250-00-139-10 Workers Comp	\$454.00	\$493.42	\$498.75	\$771.81	\$636.40	\$636.40	636.40	\$ 79.40	14.26%
01-100-2120-5280-00-139-10 Unemployment	\$100.80	\$110.04	\$115.20	\$210.53	\$85.00	\$85.00	35.20	\$ (49.80)	-58.89%
01-100-2120-5270-00-139-10 Tuition	\$1,800.00	\$88.66	\$1,800.00	\$125.00	\$1,800.00	\$1,800.00	1,800.00	\$ -	0.00%
01-100-2120-5280-00-139-10 Dental Ins	\$788.00	\$516.20	\$720.25	\$731.48	\$719.00	\$719.00	701.05	\$ (17.95)	-2.50%
01-100-2120-5290-00-139-10 Long Term Disability	\$178.36	\$177.06	\$200.26	\$229.78	\$241.00	\$241.00	270.25	\$ 29.25	12.14%
01-100-2120-5680-00-139-10 Travel	\$200.00	\$432.06	\$150.00	\$455.27	\$150.00	\$150.00	150.00	\$ -	0.00%
01-100-2120-5610-00-139-10 Supplies	\$500.00	\$288.90	\$500.00	\$502.90	\$500.00	\$500.00	500.00	\$ -	0.00%
01-100-2120-5640-00-139-10 Books/Periodicals	\$100.00	\$62.62	\$100.00	\$31.86	\$100.00	\$100.00	100.00	\$ -	0.00%
01-100-2120-5810-00-139-10 Dues/Fees	\$500.00	\$800.00	\$75.00	\$1,104.99	\$75.00	\$75.00	75.00	\$ -	0.00%
<b>TOTAL 2120 GUIDANCE</b>	<b>\$106,799.58</b>	<b>\$91,025.58</b>	<b>\$110,068.74</b>	<b>\$121,528.41</b>	<b>\$122,481.00</b>	<b>\$122,481.00</b>	<b>126,707.22</b>	<b>\$ 4,226.22</b>	<b>3.45%</b>
<b>2130 HEALTH SERVICES</b>									
01-100-2130-5110-00-139-10 Salary - Teacher	\$63,654.00	\$31,171.64	\$34,733.66	\$30,817.60	\$31,147.00	\$31,147.00	36,811.79	\$ 5,664.79	18.19%
01-100-2130-5115-00-139-10 Salary - Para	\$0.00	\$225.50	\$0.00	\$1,300.54	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-100-2130-5120-00-139-10 Substitutes Pay	\$1,300.00	\$5,658.83	\$1,300.00	\$4,630.97	\$1,300.00	\$1,300.00	1,300.00	\$ -	0.00%
01-100-2130-5210-00-139-10 Health Ins	\$13,985.14	\$6,020.08	\$5,314.68	\$8,769.26	\$7,309.00	\$7,309.00	5,871.00	\$ (1,438.00)	-19.87%
01-100-2130-5215-00-139-10 Health Ins HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,800.00	\$ 1,800.00	0.00%
01-100-2130-5220-00-139-10 FICA	\$4,869.53	\$2,753.73	\$2,657.13	\$2,692.88	\$2,383.00	\$2,383.00	2,915.55	\$ 532.55	22.35%
01-100-2130-5230-00-139-10 Life Insurance	\$300.00	\$19.50	\$33.00	\$22.56	\$41.00	\$41.00	26.12	\$ (14.88)	-36.29%
01-100-2130-5232-00-139-10 VSTRS OPEB	\$0.00	\$1,097.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-100-2130-5240-00-139-10 MUNICIPAL RETIREMENT	\$0.00	\$1,371.43	\$1,322.64	\$1,694.97	\$1,713.00	\$1,713.00	2,070.66	\$ 357.66	20.88%
01-100-2130-5250-00-139-10 Workers Comp	\$380.00	\$226.36	\$208.40	\$313.50	\$209.00	\$209.00	268.73	\$ 59.73	28.58%
01-100-2130-5260-00-139-10 Unemployment	\$50.40	\$53.74	\$57.60	\$86.23	\$42.00	\$42.00	17.60	\$ (24.40)	-58.10%
01-100-2130-5270-00-139-10 Tuition	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	1,800.00	\$ -	0.00%
01-100-2130-5280-00-139-10 Dental Ins	\$384.02	\$0.00	\$385.00	\$0.00	\$385.00	\$385.00	385.00	\$ -	0.00%
01-100-2130-5290-00-139-10 Long Term Disability	\$178.36	\$17.63	\$107.67	\$74.55	\$90.00	\$90.00	114.12	\$ 24.12	26.80%
01-100-2130-5332-00-139-10 Contract Services - NCSU	\$2,000.00	\$197.09	\$390.64	\$390.64	\$200.00	\$200.00	200.00	\$ -	0.00%
01-100-2130-5610-00-139-10 Supplies	\$1,200.00	\$824.42	\$1,200.00	\$1,747.60	\$1,200.00	\$1,200.00	1,200.00	\$ -	0.00%
01-100-2130-5640-00-139-10 Books/Periodicals	\$75.00	\$0.00	\$75.00	\$378.96	\$500.00	\$500.00	500.00	\$ -	0.00%
01-100-2130-5730-00-139-10 Equipment	\$500.00	\$805.47	\$300.00	\$0.00	\$300.00	\$300.00	300.00	\$ -	0.00%
01-100-2130-5810-00-139-10 Dues/Fees	\$500.00	\$105.00	\$300.00	\$0.00	\$300.00	\$300.00	300.00	\$ -	0.00%
<b>TOTAL 2130 HEALTH SERVICES</b>	<b>\$88,886.45</b>	<b>\$50,547.42</b>	<b>\$49,994.78</b>	<b>\$52,920.26</b>	<b>\$48,694.00</b>	<b>\$48,694.00</b>	<b>55,655.57</b>	<b>\$ 6,961.57</b>	<b>14.30%</b>
<b>2140 PSYCHOLOGICAL SERVICES</b>									
01-100-2140-5330-00-139-10 Contract Services	\$42,436.00	\$42,436.00	\$43,836.00	\$32,877.00	\$43,836.00	\$43,836.00	43,836.00	\$ -	0.00%
<b>TOTAL 2140 PSYCHOLOGICAL SERVICES</b>	<b>\$42,436.00</b>	<b>\$42,436.00</b>	<b>\$43,836.00</b>	<b>\$32,877.00</b>	<b>\$43,836.00</b>	<b>\$43,836.00</b>	<b>43,836.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2160 OCCUPATIONAL THERAPY</b>									
01-100-2160-5340-00-139-10 Occupational Therapy	\$3,000.00	\$2,028.19	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	3,000.00	\$ -	0.00%
<b>TOTAL 2160 OCCUPATIONAL THERAPY</b>	<b>\$3,000.00</b>	<b>\$2,028.19</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>3,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2170 PHYSICAL THERAPY</b>									
01-100-2170-5340-00-139-10 Physical Therapy	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	500.00	\$ -	0.00%
<b>TOTAL 2170 PHYSICAL THERAPY</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>500.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2200 FARM TO SCHOOL</b>									
01-100-2200-5300-98-139-10 PURCHASED SERVICES	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	3,000.00	\$ 3,000.00	0.00%

Expenditures	FY2016 Budget		FY2017 Actual		FY2017 Budget		FY2018 Actual		FY2018 Budget		FY2019 Budget		Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2019 - 6/30/2020			
<b>Expenditures</b>														
01-100-2200-5610-98-139-10 SUPPLIES - FTS	\$0.00	\$246.85	\$0.00	\$0.00	\$0.00	\$0.00	\$2,031.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2200-5630-98-139-10 FOOD - FTS	\$0.00	\$62.25	\$0.00	\$0.00	\$0.00	\$0.00	\$49.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2200-5730-98-139-10 EQUIPMENT - FTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,945.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
<b>TOTAL 2200 FARM TO SCHOOL</b>	<b>\$0.00</b>	<b>\$2,309.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,026.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 3,000.00</b>	<b>0.00%</b>
<b>2210 IMPROVEMENT OF INSTRUCTION</b>														
01-100-2210-5110-00-139-10 Salary - Teacher	\$0.00	\$3,504.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2210-5220-00-139-10 FICA	\$0.00	\$268.14	\$0.00	\$0.00	\$0.00	\$0.00	\$47.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2210-5300-00-139-10 Purchased & Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2210-5330-00-139-10 Contract Services	\$1,000.00	\$2,210.50	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,491.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$ -	0.00%
01-100-2210-5610-00-139-10 Supplies	\$0.00	\$936.88	\$0.00	\$0.00	\$0.00	\$0.00	\$97.67	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$ -	0.00%
01-100-2210-5670-93-139-10 SOFTWARE- School Improvement Grant	\$0.00	\$22,927.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
<b>TOTAL 2210 IMPROVEMENT OF INSTRUCTION</b>	<b>\$1,000.00</b>	<b>\$29,847.02</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$4,310.43</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2213 BEST SUB GRANT</b>														
01-100-2213-5270-00-139-10 BEST GRANT TUITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,004.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
<b>TOTAL 2213 BEST SUB GRANT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,004.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2220 LIBRARY</b>														
01-100-2220-5110-00-139-10 Salary - Teacher	\$39,140.00	\$42,191.72	\$39,140.00	\$42,191.72	\$39,140.00	\$42,191.72	\$46,734.82	\$47,720.00	\$47,720.00	\$47,720.00	\$47,950.00	\$47,950.00	\$ 230.00	0.48%
01-100-2220-5115-00-139-10 Salary - Para	\$28,042.28	\$14,381.64	\$28,042.28	\$14,381.64	\$28,042.28	\$14,381.64	\$18,115.20	\$18,115.20	\$18,115.20	\$18,115.20	\$21,478.90	\$21,478.90	\$ 3,362.90	18.17%
01-100-2220-5120-00-139-10 Substitutes Pay	\$3,000.00	\$1,136.42	\$3,000.00	\$1,136.42	\$3,000.00	\$1,136.42	\$1,909.46	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$ -	0.00%
01-100-2220-5210-00-139-10 Health Ins	\$27,970.28	\$14,194.80	\$27,970.28	\$14,194.80	\$27,970.28	\$14,194.80	\$22,760.45	\$22,485.00	\$22,485.00	\$22,485.00	\$16,897.00	\$16,897.00	\$ (5,588.00)	-24.79%
01-100-2220-5215-00-139-10 Health Ins HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,470.81	\$5,470.81	\$ 269.81	5.12%
01-100-2220-5220-00-139-10 FICA	\$5,368.94	\$4,201.61	\$5,368.94	\$4,201.61	\$5,368.94	\$4,201.61	\$4,778.44	\$5,271.00	\$5,271.00	\$5,271.00	\$5,540.81	\$5,540.81	\$ 269.81	5.12%
01-100-2220-5230-00-139-10 Life Insurance	\$66.00	\$48.00	\$66.00	\$48.00	\$66.00	\$48.00	\$60.33	\$65.00	\$65.00	\$65.00	\$69.66	\$69.66	\$ 4.66	7.17%
01-100-2220-5232-00-139-10 YSTRS OPEB	\$0.00	\$1,097.00	\$0.00	\$1,097.00	\$0.00	\$1,097.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,253.00	\$1,253.00	\$ 1,253.00	0.00%
01-100-2220-5240-00-139-10 MUNICIPAL RETIREMENT	\$1,507.27	\$791.00	\$1,507.27	\$791.00	\$1,507.27	\$791.00	\$840.27	\$896.32	\$1,000.00	\$1,000.00	\$1,208.19	\$1,208.19	\$ 208.19	20.82%
01-100-2220-5250-00-139-10 Workers Comp	\$301.00	\$344.30	\$301.00	\$344.30	\$301.00	\$344.30	\$352.95	\$601.88	\$442.00	\$442.00	\$506.83	\$506.83	\$ 64.83	14.87%
01-100-2220-5260-00-139-10 Unemployment	\$72.80	\$81.74	\$72.80	\$81.74	\$72.80	\$81.74	\$164.28	\$85.00	\$85.00	\$85.00	\$35.20	\$35.20	\$ (49.80)	-58.59%
01-100-2220-5270-00-139-10 Tuition	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$ -	0.00%
01-100-2220-5280-00-139-10 Dental Ins	\$1,152.00	\$384.09	\$1,152.00	\$384.09	\$1,152.00	\$384.09	\$732.75	\$719.00	\$719.00	\$719.00	\$701.05	\$701.05	\$ (17.95)	-2.50%
01-100-2220-5290-00-139-10 Long Term Disability	\$109.72	\$118.16	\$109.72	\$118.16	\$109.72	\$118.16	\$177.60	\$191.00	\$191.00	\$191.00	\$215.23	\$215.23	\$ 24.23	12.68%
01-100-2220-5580-00-139-10 Travel	\$0.00	\$337.38	\$0.00	\$337.38	\$0.00	\$337.38	\$611.27	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$ -	0.00%
01-100-2220-5610-00-139-10 Supplies	\$600.00	\$360.93	\$600.00	\$360.93	\$600.00	\$360.93	\$614.66	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$ -	0.00%
01-100-2220-5640-00-139-10 Books/Periodicals	\$9,700.00	\$3,938.80	\$9,700.00	\$3,938.80	\$9,700.00	\$3,938.80	\$9,657.94	\$9,700.00	\$9,700.00	\$9,700.00	\$9,700.00	\$9,700.00	\$ -	0.00%
01-100-2220-5650-00-139-10 Audio Visual	\$1,600.00	\$1,396.58	\$1,600.00	\$1,396.58	\$1,600.00	\$1,396.58	\$111.36	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$ -	0.00%
01-100-2220-5734-00-139-10 Weblink Connection	\$2,730.00	\$1,500.00	\$2,730.00	\$1,500.00	\$2,730.00	\$1,500.00	\$1,865.00	\$2,370.00	\$2,370.00	\$2,370.00	\$2,370.00	\$2,370.00	\$ -	0.00%
01-100-2220-5810-00-139-10 Dues/Fees	\$1,000.00	\$515.00	\$1,000.00	\$515.00	\$1,000.00	\$515.00	\$1,283.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$ -	0.00%
<b>TOTAL 2220 LIBRARY</b>	<b>\$124,160.29</b>	<b>\$87,019.17</b>	<b>\$124,160.29</b>	<b>\$87,019.17</b>	<b>\$124,160.29</b>	<b>\$87,019.17</b>	<b>\$111,174.76</b>	<b>\$116,119.98</b>	<b>\$116,304.00</b>	<b>\$116,304.00</b>	<b>\$121,200.87</b>	<b>\$121,200.87</b>	<b>\$ 4,896.87</b>	<b>4.21%</b>
<b>2230 TECHNOLOGY</b>														
01-100-2230-5115-00-139-10 Salary - Para	\$37,912.91	\$38,337.37	\$37,912.91	\$38,337.37	\$37,912.91	\$38,337.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5210-00-139-10 Health Ins	\$8,808.54	\$7,221.27	\$8,808.54	\$7,221.27	\$8,808.54	\$7,221.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5220-00-139-10 FICA	\$2,900.34	\$2,566.74	\$2,900.34	\$2,566.74	\$2,900.34	\$2,566.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5230-00-139-10 Life Insurance	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5240-00-139-10 MUNICIPAL RETIREMENT	\$2,037.82	\$2,108.56	\$2,037.82	\$2,108.56	\$2,037.82	\$2,108.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5250-00-139-10 Workers Comp	\$213.00	\$234.44	\$213.00	\$234.44	\$213.00	\$234.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5260-00-139-10 Unemployment	\$50.40	\$55.66	\$50.40	\$55.66	\$50.40	\$55.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5280-00-139-10 Dental Ins	\$384.00	\$349.65	\$384.00	\$349.65	\$384.00	\$349.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5530-00-139-10 Contract Services	\$7,302.67	\$3,450.56	\$7,302.67	\$3,450.56	\$7,302.67	\$3,450.56	\$4,378.21	\$4,237.00	\$4,237.00	\$4,237.00	\$4,237.00	\$4,237.00	\$ -	0.00%
01-100-2230-5532-00-139-10 SERVICES PURCHASED FROM SU	\$0.00	\$2,292.00	\$0.00	\$2,292.00	\$0.00	\$2,292.00	\$7,214.50	\$31,843.00	\$31,843.00	\$31,843.00	\$21,918.00	\$21,918.00	\$ (9,925.00)	-31.17%
01-100-2230-5430-00-139-10 REPAIR SERVICES	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$6,100.00	\$6,100.00	\$ 4,100.00	205.00%
01-100-2230-5610-00-139-10 Supplies	\$6,000.00	\$4,482.55	\$6,000.00	\$4,482.55	\$6,000.00	\$4,482.55	\$2,947.53	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$ -	0.00%
01-100-2230-5730-00-139-10 Equipment	\$0.00	\$31,036.95	\$0.00	\$31,036.95	\$0.00	\$31,036.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-100-2230-5734-00-139-10 Internet	\$3,698.63	\$3,049.44	\$3,698.63	\$3,049.44	\$3,698.63	\$3,049.44	\$2,812.50	\$4,444.00	\$4,444.00	\$4,444.00	\$4,444.00	\$4,444.00	\$ -	0.00%

Expenditures	FY2016 Budget		FY2017 Budget		FY2017 Actual		FY2018 Budget		FY2019 Budget		Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2017	7/1/2017 - 6/30/2017	7/1/2018 - 6/30/2018	7/1/2018 - 6/30/2018				
<b>2290 PATH EXPENSE</b>												
01-100-2230-5735-00-139-10 Technology Equipment	\$3,500.00	\$9,984.60	\$3,500.00	\$3,646.68	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$ -	0.00%	
01-100-2230-5735-93-139-10 TECHNOLOGY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$13,800.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
01-100-2230-5810-00-139-10 Dues/Fees	\$500.00	\$0.00	\$500.00	\$115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
<b>TOTAL 2230 TECHNOLOGY</b>	<b>\$75,326.31</b>	<b>\$105,457.79</b>	<b>\$60,742.62</b>	<b>\$34,662.60</b>	<b>\$52,024.00</b>	<b>\$46,199.00</b>	<b>\$5,825.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(5,825.00)</b>	<b>-11.20%</b>	
<b>2290 PATH EXPENSE</b>												
01-100-2290-5110-00-139-10 PATH Stipend	\$0.00	\$600.00	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
01-100-2290-5220-00-139-10 FICA	\$38.25	\$45.90	\$38.25	\$49.73	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00	\$ -	0.00%	
<b>TOTAL 2290 PATH EXPENSE</b>	<b>\$38.25</b>	<b>\$645.90</b>	<b>\$38.25</b>	<b>\$699.73</b>	<b>\$38.00</b>	<b>\$38.00</b>	<b>\$38.00</b>	<b>\$38.00</b>	<b>\$38.00</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>2300 ADMINISTRATION</b>												
01-100-2300-5610-03-139-00 Petty Cash-Supplies	\$0.00	\$6.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
<b>TOTAL 2300 ADMINISTRATION</b>	<b>\$0.00</b>	<b>\$6.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>2310 BOARD OF EDUCATION</b>												
01-100-2310-5110-00-139-00 Salaries - Board	\$6,000.00	\$8,190.00	\$6,000.00	\$5,250.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$ -	0.00%	
01-100-2310-5220-00-139-00 FICA	\$459.00	\$626.58	\$459.00	\$401.66	\$459.00	\$459.00	\$459.00	\$459.00	\$459.00	\$ -	0.00%	
01-100-2310-5332-00-139-00 SERVICES PURCHASED FROM SU	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
01-100-2310-5360-00-139-00 Legal	\$5,000.00	\$2,500.00	\$5,000.00	\$1,616.46	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$ -	0.00%	
01-100-2310-5522-00-139-00 Liability Insurance	\$12,774.60	\$11,580.98	\$12,272.98	\$11,167.58	\$11,252.00	\$14,095.00	\$11,252.00	\$14,095.00	\$14,095.00	\$ 2,843.00	25.27%	
01-100-2310-5540-00-139-00 Advertising	\$10,000.00	\$6,542.97	\$2,000.00	\$5,422.27	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$ -	0.00%	
01-100-2310-5810-00-139-00 Dues	\$2,019.12	\$1,748.83	\$2,131.39	\$1,748.83	\$2,131.00	\$1,728.00	\$2,131.00	\$1,728.00	\$1,728.00	\$ (403.00)	-18.91%	
01-100-2310-5990-00-139-00 Other Board Expenses	\$1,000.00	\$3,684.68	\$1,000.00	\$286.14	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$ -	0.00%	
01-100-2310-5991-00-139-00 CONTINGENCY FOR WAGE&BENEFIT INCREA	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$80,000.00	\$120,000.00	\$80,000.00	\$120,000.00	\$ (40,000.00)	-33.33%	
<b>TOTAL 2310 BOARD OF EDUCATION</b>	<b>\$37,262.72</b>	<b>\$32,624.04</b>	<b>\$28,863.37</b>	<b>\$26,292.94</b>	<b>\$147,842.00</b>	<b>\$110,282.00</b>	<b>\$147,842.00</b>	<b>\$110,282.00</b>	<b>\$147,842.00</b>	<b>(37,560.00)</b>	<b>-25.41%</b>	
<b>2321 OFFICE OF THE SUPERINTENDENT</b>												
01-100-2321-5331-00-139-00 NCSU Assessment	\$126,884.00	\$126,884.00	\$135,762.00	\$135,762.00	\$139,170.00	\$144,310.00	\$139,170.00	\$144,310.00	\$144,310.00	\$ 5,140.00	3.69%	
<b>TOTAL 2321 OFFICE OF THE SUPERINTENDENT</b>	<b>\$126,884.00</b>	<b>\$126,884.00</b>	<b>\$135,762.00</b>	<b>\$135,762.00</b>	<b>\$139,170.00</b>	<b>\$144,310.00</b>	<b>\$139,170.00</b>	<b>\$144,310.00</b>	<b>\$144,310.00</b>	<b>\$ 5,140.00</b>	<b>3.69%</b>	
<b>2410 OFFICE OF THE PRINCIPAL</b>												
01-100-2410-5110-00-139-00 Salary - Principal	\$97,650.00	\$109,344.82	\$95,000.00	\$92,000.00	\$92,000.00	\$96,655.20	\$92,000.00	\$96,655.20	\$96,655.20	\$ 4,655.20	5.06%	
01-100-2410-5112-00-139-00 Salary - Assistant Principal	\$82,400.00	\$82,400.00	\$70,000.00	\$68,000.00	\$68,000.00	\$76,937.78	\$68,000.00	\$76,937.78	\$76,937.78	\$ 8,937.78	13.14%	
01-100-2410-5115-00-139-00 Salary - Clerical	\$52,754.30	\$52,122.91	\$48,252.66	\$49,467.30	\$49,467.30	\$59,376.15	\$49,467.30	\$59,376.15	\$59,376.15	\$ 9,900.15	20.01%	
01-100-2410-5120-00-139-00 Substitute - Clerical	\$480.00	\$1,196.73	\$480.00	\$1,778.57	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$ -	0.00%	
01-100-2410-5210-00-139-00 Health Ins	\$64,543.27	\$58,598.47	\$65,499.00	\$60,342.93	\$60,342.93	\$66,723.00	\$60,342.93	\$66,723.00	\$66,723.00	\$ (18,407.00)	-32.45%	
01-100-2410-5215-00-139-00 Health Ins HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
01-100-2410-5220-00-139-00 FICA	\$17,824.83	\$17,984.16	\$16,350.55	\$15,133.50	\$15,133.50	\$17,858.86	\$16,062.00	\$17,858.86	\$17,858.86	\$ 1,796.86	11.19%	
01-100-2410-5230-00-139-00 Life Insurance	\$258.00	\$261.50	\$303.60	\$348.12	\$348.12	\$373.00	\$303.60	\$373.00	\$400.54	\$ 27.54	7.38%	
01-100-2410-5232-00-139-00 VSTRS OPEB	\$0.00	\$1,097.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,253.00	\$ 1,253.00	0.00%	
01-100-2410-5240-00-139-00 Municipal Retirement	\$2,835.50	\$2,860.90	\$2,653.90	\$2,720.82	\$2,720.82	\$2,721.00	\$2,721.00	\$2,721.00	\$3,339.91	\$ 618.91	22.75%	
01-100-2410-5250-00-139-00 Workers Comp	\$1,222.00	\$994.70	\$1,279.52	\$1,961.59	\$1,961.59	\$1,407.00	\$1,407.00	\$1,700.67	\$1,700.67	\$ 293.67	20.87%	
01-100-2410-5260-00-139-00 Unemployment	\$259.00	\$236.18	\$230.40	\$53.58	\$53.58	\$170.00	\$170.00	\$70.40	\$70.40	\$ (99.60)	-58.59%	
01-100-2410-5270-00-139-00 Tuition	\$1,800.00	\$0.00	\$1,800.00	\$2,030.00	\$2,030.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$ -	0.00%	
01-100-2410-5280-00-139-00 Dental Ins	\$1,536.00	\$1,264.33	\$1,536.00	\$1,332.91	\$1,332.91	\$1,255.00	\$1,255.00	\$1,536.00	\$1,536.00	\$ 281.00	22.39%	
01-100-2410-5290-00-139-00 Long Term Disability	\$504.66	\$462.05	\$511.50	\$604.23	\$604.23	\$607.00	\$607.00	\$722.20	\$722.20	\$ 115.20	18.98%	
01-100-2410-5332-00-139-00 SERVICES PURCHASED FROM SU	\$2,970.40	\$4,817.28	\$4,690.30	\$5,125.71	\$5,125.71	\$5,094.00	\$5,094.00	\$5,429.00	\$5,429.00	\$ 335.00	6.58%	
01-100-2410-5400-00-139-00 Purchased Property Services	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00	\$360.00	\$360.00	\$360.00	\$360.00	\$ -	0.00%	
01-100-2410-5530-00-139-00 Postage	\$3,500.00	\$3,596.31	\$3,500.00	\$4,371.26	\$4,371.26	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$ -	0.00%	
01-100-2410-5580-00-139-00 Travel	\$1,000.00	\$315.51	\$1,000.00	\$899.61	\$899.61	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$ -	0.00%	
01-100-2410-5610-00-139-00 Supplies	\$2,500.00	\$656.50	\$2,500.00	\$1,259.13	\$1,259.13	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$ -	0.00%	
01-100-2410-5730-00-139-00 Equipment	\$200.00	\$110.88	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$ -	0.00%	
01-100-2410-5733-00-139-00 FURNITURE & FIXTURES	\$0.00	\$289.00	\$0.00	\$144.96	\$144.96	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%	
01-100-2410-5810-00-139-00 Dues/Fees	\$1,000.00	\$609.00	\$1,000.00	\$634.00	\$634.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$ -	0.00%	
<b>TOTAL 2410 OFFICE OF THE PRINCIPAL</b>	<b>\$335,797.96</b>	<b>\$339,218.23</b>	<b>\$317,147.43</b>	<b>\$308,648.22</b>	<b>\$304,728.00</b>	<b>\$324,335.72</b>	<b>\$304,728.00</b>	<b>\$324,335.72</b>	<b>\$324,335.72</b>	<b>\$ 19,607.72</b>	<b>6.43%</b>	

Expenditures	FY2016 Budget	FY2016 Actual	FY2017 Budget	FY2017 Actual	FY2018 Budget	FY2018 Actual	FY2019 Budget	Variance \$	Variance %
	7/1/2016 - 6/30/2016	7/1/2016 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2018	7/1/2016 - 6/30/2018	7/1/2018 - 6/30/2019		
<b>2520 FISCAL SERVICES</b>									
01-100-2520-5110-00-139-00 FISCAL WAGES	\$42,363.36	\$43,638.66	\$42,018.14	\$44,330.59	\$43,636.00	\$ -	\$ -	(43,636.00)	-100.00%
01-100-2520-5210-00-139-00 Health Insurance	\$18,747.56	\$18,747.82	\$20,228.78	\$20,223.06	\$19,445.00	\$ -	\$ -	(19,445.00)	-100.00%
01-100-2520-5215-00-139-00 Health Insurance HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	-	0.00%
01-100-2520-5220-00-139-00 FICA	\$3,240.80	\$3,034.92	\$3,214.38	\$3,068.25	\$3,338.00	\$ -	\$ -	(3,338.00)	-100.00%
01-100-2520-5230-00-139-00 LIFE INSURANCE	\$18.00	\$18.00	\$19.80	\$22.56	\$24.00	\$ -	\$ -	(24.00)	-100.00%
01-100-2520-5240-00-139-00 Municipal Retirement	\$2,277.08	\$2,400.06	\$2,310.88	\$2,438.21	\$2,400.00	\$ -	\$ -	(2,400.00)	-100.00%
01-100-2520-5250-00-139-00 WORKERS COMP	\$239.00	\$282.01	\$252.11	\$409.06	\$292.00	\$ -	\$ -	(292.00)	-100.00%
01-100-2520-5260-00-139-00 UNEMPLOYMENT	\$50.40	\$62.20	\$57.60	\$111.28	\$42.00	\$ -	\$ -	(42.00)	-100.00%
01-100-2520-5280-00-139-00 Dental Insurance	\$384.02	\$384.02	\$384.02	\$384.02	\$384.00	\$ -	\$ -	(384.00)	-100.00%
01-100-2520-5290-00-139-00 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$88.61	\$127.00	\$ -	\$ -	(127.00)	-100.00%
01-100-2520-5300-00-139-00 Town Office	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$ 7,500.00	\$ -	\$ -	0.00%
01-100-2520-5330-01-139-00 Contracted Service	\$1,650.00	\$1,653.75	\$1,725.00	\$1,736.44	\$1,800.00	\$ -	\$ -	(1,800.00)	-100.00%
01-100-2520-5332-00-139-00 Purchased Services from SU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	0.00%
01-100-2520-5524-00-139-00 Crime Insurance	\$667.37	\$656.32	\$705.54	\$728.83	\$794.00	\$ 756.00	\$ -	(38.00)	-4.79%
01-100-2520-5580-00-139-00 TRAVEL	\$150.00	\$128.42	\$150.00	\$106.38	\$150.00	\$ -	\$ -	(150.00)	-100.00%
01-100-2520-5610-00-139-00 Supplies	\$800.00	\$716.79	\$800.00	\$494.42	\$800.00	\$ -	\$ -	(800.00)	-100.00%
01-100-2520-5730-00-139-00 EQUIPMENT	\$0.00	\$231.02	\$0.00	\$0.00	\$0.00	\$ -	\$ -	-	0.00%
01-100-2520-5810-00-139-00 DUES/FEES	\$200.00	(\$21.61)	\$0.00	\$0.00	\$0.00	\$ -	\$ -	-	0.00%
01-100-2520-5831-00-139-00 Interest Current Loans	\$7,000.00	\$20,363.66	\$7,000.00	\$31,705.01	\$7,000.00	\$ 7,000.00	\$ -	\$ -	0.00%
01-100-2520-5835-00-139-00 BANK FEES	\$300.00	\$125.00	\$300.00	\$159.80	\$300.00	\$ -	\$ -	(300.00)	-100.00%
<b>TOTAL 2520 FISCAL SERVICES</b>	<b>\$85,587.59</b>	<b>\$99,901.04</b>	<b>\$86,666.25</b>	<b>\$113,506.52</b>	<b>\$98,032.00</b>	<b>\$ 55,256.00</b>	<b>\$ -</b>	<b>(32,776.00)</b>	<b>-37.23%</b>
<b>2526 AUDIT SERVICES</b>									
01-100-2526-5340-00-139-00 Audit Services	\$10,900.00	\$10,600.00	\$10,900.00	\$11,301.00	\$10,900.00	\$ 5,750.00	\$ 5,750.00	(5,150.00)	-47.25%
<b>TOTAL 2526 AUDIT SERVICES</b>	<b>\$10,900.00</b>	<b>\$10,600.00</b>	<b>\$10,900.00</b>	<b>\$11,301.00</b>	<b>\$10,900.00</b>	<b>\$ 5,750.00</b>	<b>\$ 5,750.00</b>	<b>(5,150.00)</b>	<b>-47.25%</b>
<b>2600 OPERATION &amp; MAINTENANCE</b>									
01-100-2600-5110-00-139-00 Salaries	\$90,739.18	\$89,881.91	\$97,053.18	\$98,117.44	\$105,266.00	\$ 104,366.73	\$ -	(879.27)	-0.84%
01-100-2600-5111-00-139-00 Summer Custodians	\$8,000.00	\$9,088.11	\$8,000.00	\$12,435.50	\$8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
01-100-2600-5120-00-139-00 Salaries Subs/Over Time	\$8,000.00	\$3,759.50	\$8,000.00	\$3,693.25	\$8,000.00	\$ -	\$ -	-	0.00%
01-100-2600-5210-00-139-00 Health Ins	\$60,983.00	\$30,289.13	\$50,408.54	\$34,899.60	\$48,456.00	\$ 29,828.92	\$ -	(18,627.08)	-38.44%
01-100-2600-5215-00-139-00 Health Ins HRA	\$8,185.55	\$7,415.92	\$7,424.57	\$8,212.25	\$9,277.00	\$ 9,648.00	\$ -	9,648.00	0.00%
01-100-2600-5230-00-139-00 FICA	\$72.00	\$49.50	\$69.30	\$55.93	\$85.00	\$ 91.42	\$ -	6.42	-0.73%
01-100-2600-5240-00-139-00 Life Insurance	\$4,635.38	\$4,916.67	\$5,040.64	\$5,271.04	\$5,790.00	\$ 5,871.75	\$ 81.75	\$ 81.75	1.41%
01-100-2600-5250-00-139-00 Municipal Retirement	\$5,090.00	\$4,772.21	\$4,872.07	\$927.49	\$5,905.00	\$ 6,430.22	\$ 525.22	\$ 525.22	8.89%
01-100-2600-5260-00-139-00 Workers Comp	\$163.40	\$142.00	\$230.40	\$262.81	\$212.00	\$ 61.60	\$ -	(150.40)	-70.94%
01-100-2600-5280-00-139-00 Unemployment	\$1,536.00	\$764.71	\$1,186.38	\$879.87	\$1,108.00	\$ 1,536.08	\$ 428.08	\$ 428.08	38.64%
01-100-2600-5290-00-139-00 Dental Ins	\$0.00	\$0.00	\$0.00	\$170.39	\$305.00	\$ 323.60	\$ -	18.60	6.10%
01-100-2600-5290-00-139-00 Long Term Disability	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	-	0.00%
01-100-2600-5332-00-139-00 SERVICES PURCHASED FROM SU	\$2,600.00	\$3,098.73	\$3,000.00	\$4,682.69	\$3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
01-100-2600-5411-00-139-00 Sewer Services	\$1,500.00	\$1,771.27	\$2,000.00	\$2,745.83	\$2,000.00	\$ 2,000.00	\$ -	-	0.00%
01-100-2600-5421-00-139-00 Water Services	\$5,500.00	\$6,423.00	\$5,500.00	\$5,520.00	\$5,500.00	\$ 5,500.00	\$ -	-	0.00%
01-100-2600-5421-00-139-00 Rubbish Services	\$0.00	\$638.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	-	0.00%
01-100-2600-5422-00-139-00 COMPOSTING	\$21,500.00	\$20,080.34	\$21,500.00	\$19,623.10	\$21,500.00	\$ 21,500.00	\$ -	-	0.00%
01-100-2600-5431-00-139-00 Contracted Serv.	\$19,283.79	\$15,303.36	\$18,626.53	\$17,016.27	\$20,736.00	\$ 20,503.00	\$ -	(233.00)	-1.12%
01-100-2600-5521-00-139-00 Property Ins.	\$903.56	\$2,023.64	\$882.11	\$2,006.97	\$921.00	\$ 1,994.00	\$ 1,073.00	\$ 1,073.00	116.50%
01-100-2600-5522-00-139-00 Casualty Insurance	\$3,000.00	\$2,987.86	\$5,000.00	\$3,433.80	\$7,000.00	\$ 5,000.00	\$ -	(2,000.00)	-28.57%
01-100-2600-5531-00-139-00 Telephone	\$100.00	\$41.63	\$100.00	\$76.86	\$100.00	\$ 100.00	\$ -	-	0.00%
01-100-2600-5580-00-139-00 Travel	\$27,000.00	\$20,304.67	\$27,000.00	\$21,903.00	\$27,000.00	\$ 27,000.00	\$ -	-	0.00%
01-100-2600-5610-00-139-00 Supplies	\$70,000.00	\$70,189.00	\$70,000.00	\$61,409.68	\$70,000.00	\$ 70,000.00	\$ -	-	0.00%
01-100-2600-5622-00-139-00 Electricity	\$3,000.00	\$1,341.60	\$2,500.00	\$1,607.76	\$2,500.00	\$ 2,500.00	\$ -	-	0.00%
01-100-2600-5623-00-139-00 PROPANE	\$85,000.00	\$84,971.25	\$85,000.00	\$14,218.03	\$85,000.00	\$ 85,000.00	\$ -	-	0.00%
01-100-2600-5624-00-139-00 Heating Oil	\$10,000.00	\$0.00	\$10,000.00	\$3,295.97	\$10,000.00	\$ 10,000.00	\$ -	-	0.00%
01-100-2600-5730-00-139-00 Non-Instructional Equip.	\$0.00	\$128.00	\$150.00	\$186.88	\$150.00	\$ 150.00	\$ -	-	0.00%



Expenditures	FY2016 Budget		FY2016 Actual		FY2017 Budget		FY2017 Actual		FY2018 Budget		FY2019 Budget		Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2016	7/1/2016 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019				
<b>TOTAL 2600 OPERATION &amp; MAINTENANCE</b>	<b>\$437,301.86</b>	<b>\$380,382.01</b>	<b>\$453,543.72</b>	<b>\$322,652.41</b>	<b>\$447,811.00</b>	<b>\$437,634.91</b>	<b>\$</b>	<b>\$</b>	<b>(10,176.09)</b>	<b>-2.27%</b>				
<b>2620 BUILDING UPKEEP</b>	<b>\$17,000.00</b>	<b>\$17,520.00</b>	<b>\$17,000.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$22,500.00</b>	<b>\$</b>	<b>(7,500.00)</b>	<b>-25.00%</b>					
01-100-2620-5400-00-139-00 PURCHASED PROPERTY SERVICES	\$17,000.00	\$27,080.22	\$17,000.00	\$21,684.93	\$17,000.00	\$17,000.00	\$	\$	0.00%					
01-100-2620-5431-00-139-00 Contracted Service	\$0.00	\$0.00	\$0.00	\$144.20	\$0.00	\$	\$	\$	0.00%					
01-100-2620-5610-00-139-00 SUPPLIES	\$34,000.00	\$44,600.22	\$34,000.00	\$21,839.13	\$47,000.00	\$39,500.00	\$	(7,500.00)	-15.96%					
<b>TOTAL 2620 BUILDING UPKEEP</b>	<b>\$17,000.00</b>	<b>\$17,520.00</b>	<b>\$17,000.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$22,500.00</b>	<b>\$</b>	<b>(7,500.00)</b>	<b>-25.00%</b>					
<b>2630 GROUNDS UPKEEP</b>	<b>\$7,000.00</b>	<b>\$11,828.00</b>	<b>\$10,000.00</b>	<b>\$24,420.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$</b>	<b>\$</b>	<b>0.00%</b>					
01-100-2630-5420-00-139-00 SNOW REMOVAL	\$2,000.00	\$17,976.92	\$5,000.00	\$1,055.00	\$11,500.00	\$21,500.00	\$	\$	86.96%					
01-100-2630-5430-00-139-00 REPAIR SERVICES	\$1,200.00	\$1,421.50	\$1,200.00	\$0.00	\$1,200.00	\$	\$	(1,200.00)	-100.00%					
01-100-2630-5431-00-139-00 LAVIN & GROUNDS SERVICE	\$100.00	\$984.89	\$500.00	\$670.88	\$500.00	\$500.00	\$	\$	0.00%					
01-100-2630-5610-00-139-00 Supplies	\$0.00	\$41.58	\$0.00	\$81.42	\$0.00	\$	\$	\$	0.00%					
01-100-2630-5626-00-139-00 GASOLINE	\$10,300.00	\$32,252.89	\$16,700.00	\$26,227.30	\$23,200.00	\$32,000.00	\$	\$	37.93%					
<b>TOTAL 2630 GROUNDS UPKEEP</b>	<b>\$7,000.00</b>	<b>\$11,828.00</b>	<b>\$10,000.00</b>	<b>\$24,420.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$</b>	<b>\$</b>	<b>0.00%</b>					
<b>2640 EQUIPMENT UPKEEP</b>	<b>\$1,200.00</b>	<b>\$3,393.77</b>	<b>\$2,500.00</b>	<b>\$3,219.55</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$</b>	<b>\$</b>	<b>0.00%</b>					
01-100-2640-5431-00-139-00 REPAIR SERVICES	\$0.00	\$11,750.00	\$0.00	\$0.00	\$0.00	\$	\$	\$	0.00%					
01-100-2640-5431-01-139-00 REPAIR SERVICES-VSBIT GRANT	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$	\$	0.00%					
01-100-2640-5440-00-139-00 EQUIPMENT LEASE	\$300.00	\$50.00	\$300.00	\$124.43	\$300.00	\$300.00	\$	\$	0.00%					
01-100-2640-5610-00-139-00 SUPPLIES	\$15,000.00	\$4,621.17	\$10,000.00	\$0.00	\$16,000.00	\$6,500.00	\$	(7,500.00)	-46.88%					
01-100-2640-5730-00-139-00 Equipment	\$17,400.00	\$20,714.94	\$13,700.00	\$4,243.98	\$19,700.00	\$12,200.00	\$	(7,500.00)	-38.07%					
<b>TOTAL 2640 EQUIPMENT UPKEEP</b>	<b>\$1,200.00</b>	<b>\$3,393.77</b>	<b>\$2,500.00</b>	<b>\$3,219.55</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$</b>	<b>\$</b>	<b>0.00%</b>					
<b>2670 CROSSING GUARD</b>	<b>\$6,973.00</b>	<b>\$6,289.99</b>	<b>\$6,842.29</b>	<b>\$2,585.75</b>	<b>\$2,621.00</b>	<b>\$2,455.81</b>	<b>\$</b>	<b>(165.19)</b>	<b>-6.30%</b>					
01-100-2670-5115-00-139-00 SALARIES	\$533.00	\$425.54	\$523.44	\$169.16	\$201.00	\$187.87	\$	(13.13)	-6.53%					
01-100-2670-5220-00-139-00 FICA	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$	0.00%					
01-100-2670-5230-00-139-00 LIFE INSURANCE	\$0.00	\$345.83	\$376.33	\$142.06	\$144.00	\$138.14	\$	(5.86)	-4.07%					
01-100-2670-5240-00-139-00 MUNICIPAL RETIREMENT	\$329.00	\$209.77	\$343.48	\$16.89	\$147.00	\$151.28	\$	4.28	2.91%					
01-100-2670-5250-00-139-00 WORKERS COMP	\$28.00	\$6.24	\$57.60	\$4.77	\$11.00	\$8.00	\$	(2.20)	-20.00%					
01-100-2670-5260-00-139-00 UNEEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$6.05	\$8.00	\$7.61	\$	(0.39)	-4.84%					
01-100-2670-5290-00-139-00 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	0.00%					
<b>TOTAL 2670 CROSSING GUARD</b>	<b>\$7,881.00</b>	<b>\$7,277.37</b>	<b>\$8,143.14</b>	<b>\$2,924.68</b>	<b>\$3,132.00</b>	<b>\$2,949.51</b>	<b>\$</b>	<b>(182.49)</b>	<b>-5.83%</b>					
<b>2711 TRANSPORTATION</b>	<b>\$13,860.99</b>	<b>\$25,834.62</b>	<b>\$23,910.15</b>	<b>\$0.00</b>	<b>\$24,527.00</b>	<b>\$</b>	<b>\$</b>	<b>(24,527.00)</b>	<b>-100.00%</b>					
01-100-2711-5110-00-139-00 Salaries	\$6,931.38	\$6,503.70	\$7,042.39	\$0.00	\$5,245.00	\$	\$	(5,245.00)	-100.00%					
01-100-2711-5110-00-139-11 PREK BUS WAGES	\$7,295.91	\$8,190.76	\$8,459.38	\$12,076.84	\$13,236.00	\$3,390.27	\$	(9,845.73)	-74.59%					
01-100-2711-5115-00-139-00 Bus Monitor Wage	\$3,500.00	\$0.00	\$0.00	\$806.93	\$2,053.00	\$2,053.00	\$	\$	0.00%					
01-100-2711-5120-00-139-00 BUS MONITOR WAGE - PREK	\$10,000.00	\$1,935.00	\$10,000.00	\$0.00	\$10,000.00	\$	\$	(10,000.00)	-100.00%					
01-100-2711-5210-00-139-00 Substitutes	\$10,870.00	\$12,494.57	\$0.00	\$34.37	\$18,536.00	\$	\$	(18,536.00)	-100.00%					
01-100-2711-5210-00-139-00 Health Ins	\$0.00	\$2,939.83	\$0.00	\$0.00	\$1,274.00	\$	\$	(1,274.00)	-100.00%					
01-100-2711-5220-00-139-11 HEALTH INSURANCE	\$2,383.50	\$2,567.78	\$2,474.75	\$922.49	\$3,654.00	\$259.36	\$	(3,394.64)	-92.90%					
01-100-2711-5220-00-139-00 FICA	\$798.00	\$453.66	\$538.75	\$61.65	\$558.00	\$558.00	\$	\$	0.00%					
01-100-2711-5230-00-139-00 Life Insurance	\$18.00	\$18.00	\$29.70	\$0.00	\$36.00	\$	\$	(36.00)	-100.00%					
01-100-2711-5240-00-139-00 Municipal Retirement	\$744.95	\$1,462.06	\$1,315.13	\$229.13	\$2,077.00	\$190.70	\$	(1,886.30)	-90.82%					
01-100-2711-5240-00-139-11 MUNICIPAL RETIREMENT	\$372.52	\$357.52	\$387.36	\$43.54	\$401.00	\$115.48	\$	(285.52)	-71.20%					
01-100-2711-5250-00-139-00 Workers Comp	\$2,257.14	\$2,919.84	\$2,105.95	\$0.00	\$2,749.00	\$270.88	\$	(2,478.12)	-90.15%					
01-100-2711-5250-00-139-11 WORKERS COMP - Prek	\$50.40	\$53.78	\$458.46	\$0.00	\$531.00	\$164.03	\$	(366.97)	-69.11%					
01-100-2711-5260-00-139-00 Unemployment	\$0.00	\$0.00	\$28.80	\$0.00	\$127.00	\$17.60	\$	(109.40)	-86.14%					
01-100-2711-5260-00-139-11 UNEEMPLOYMENT	\$384.00	\$286.59	\$384.00	\$0.62	\$384.00	\$	\$	(21.00)	-100.00%					
01-100-2711-5280-00-139-00 Dental Ins	\$0.00	\$73.58	\$0.00	\$0.00	\$92.00	\$	\$	(92.00)	-100.00%					
01-100-2711-5280-00-139-11 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$10.91	\$0.00	\$	\$	\$	0.00%					
01-100-2711-5290-00-139-00 Long Term Disability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$	0.00%					
01-100-2711-5290-00-139-11 LONG TERM DISABILITY - Prek	\$0.00	\$0.00	\$0.00	\$1.63	\$0.00	\$	\$	\$	0.00%					
01-100-2711-5332-00-139-00 Purchased Services - SU	\$0.00	\$0.00	\$0.00	\$81,714.34	\$0.00	\$70,419.56	\$	\$	0.00%					

Expenditures	FY2016 Budget		FY2016 Actual		FY2017 Budget		FY2017 Actual		FY2018 Budget		FY2019 Budget		Variance \$	Variance %
	7/1/2015 - 6/30/2016	6/30/2016	7/1/2015 - 6/30/2016	6/30/2016	7/1/2016 - 6/30/2017	6/30/2017	7/1/2016 - 6/30/2017	6/30/2017	7/1/2016 - 6/30/2018	6/30/2018	7/1/2018 - 6/30/2019	6/30/2019		
01-100-2711-5440-00-139-00 Bus Lease	\$0.00	\$1,604.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,247.00	\$52,529.00	\$	\$ 1,282.00		2.50%
01-100-2711-5519-00-139-00 Transport Turning Pts Students	\$0.00	\$1,732.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$	\$	\$(1,200.00)		-100.00%
01-100-2711-5524-00-139-00 Bus Insurance	\$699.39	\$916.90	\$985.67	\$0.00	\$985.67	\$0.00	\$0.00	\$0.00	\$1,008.00	\$	\$	\$(1,008.00)		-100.00%
01-100-2711-5610-00-139-00 Supplies	\$100.00	\$185.55	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$	\$	\$(200.00)		-100.00%
01-100-2711-5690-00-139-00 Misc. Expenses	\$820.00	\$1,310.05	\$820.00	\$0.00	\$820.00	\$0.00	\$0.00	\$0.00	\$820.00	\$	\$	\$(820.00)		-100.00%
<b>TOTAL 2711 TRANSPORTATION</b>	<b>\$61,086.18</b>	<b>\$71,863.31</b>	<b>\$59,206.89</b>	<b>\$95,902.56</b>	<b>\$59,206.89</b>	<b>\$95,902.56</b>	<b>\$139,976.00</b>	<b>\$129,967.89</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$(10,008.11)</b>		<b>-7.15%</b>
<b>2740 VEHICLE EXPENSES</b>														
01-100-2740-5431-00-139-00 Contracted Services	\$20,000.00	\$12,392.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-100-2740-5432-00-139-00 Repair Parts	\$1,000.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-100-2740-5580-00-139-00 Travel	\$500.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$	\$	\$(100.00)		-100.00%
01-100-2740-5618-00-139-00 Tires	\$500.00	\$1,246.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-100-2740-5627-00-139-00 Diesel Fuel	\$15,000.00	\$7,447.86	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$	\$	\$(15,000.00)		-100.00%
<b>TOTAL 2740 VEHICLE EXPENSES</b>	<b>\$37,000.00</b>	<b>\$21,096.03</b>	<b>\$15,100.00</b>	<b>\$0.00</b>	<b>\$15,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,100.00</b>	<b>\$</b>	<b>\$</b>	<b>\$(15,100.00)</b>		<b>-100.00%</b>
<b>5000 DEBT SERVICES</b>														
01-100-5000-5930-00-139-00 Fund Transfers	\$10,000.00	\$68,937.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$31,517.98		0.00%
<b>TOTAL 5000 DEBT SERVICES</b>	<b>\$10,000.00</b>	<b>\$68,937.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$</b>	<b>\$</b>	<b>\$31,517.98</b>		<b>0.00%</b>
<b>1200 SPECIAL PROGRAMS</b>														
01-200-1200-5110-00-139-10 Salary - Teacher	\$259,148.00	\$218,663.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5111-00-139-10 SpEd Summer Services	\$5,000.00	\$1,104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5115-00-139-10 Salary - Para	\$238,406.90	\$278,239.11	\$301,018.61	\$329,566.04	\$301,018.61	\$329,566.04	\$301,018.61	\$329,566.04	\$300,324.00	\$432,233.01	\$131,909.01	\$		43.82%
01-200-1200-5120-00-139-10 Substitutes Pay	\$15,000.00	\$38,502.46	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$		0.00%
01-200-1200-5210-00-139-10 Health Ins	\$215,329.78	\$187,902.30	\$131,260.11	\$93,712.08	\$131,260.11	\$93,712.08	\$131,260.11	\$93,712.08	\$90,778.00	\$86,425.00	\$	\$(4,353.00)		-4.80%
01-200-1200-5215-00-139-10 Health Ins HRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,200.00	\$25,200.00	\$		0.00%
01-200-1200-5220-00-139-10 FICA	\$39,592.95	\$38,118.26	\$23,678.17	\$24,878.16	\$23,678.17	\$24,878.16	\$23,678.17	\$24,878.16	\$23,625.00	\$33,716.08	\$10,091.08	\$		42.71%
01-200-1200-5230-00-139-10 Life Insurance	\$444.00	\$480.50	\$356.40	\$474.32	\$356.40	\$474.32	\$356.40	\$474.32	\$486.00	\$653.00	\$167.00	\$		34.36%
01-200-1200-5240-00-139-10 MUNICIPAL RETIREMENT	\$12,975.62	\$15,253.62	\$16,556.02	\$18,128.24	\$16,556.02	\$18,128.24	\$16,556.02	\$18,128.24	\$16,518.00	\$24,313.11	\$7,795.11	\$		47.19%
01-200-1200-5250-00-139-10 Workers Comp	\$2,743.04	\$3,072.38	\$1,806.11	\$3,109.13	\$1,806.11	\$3,109.13	\$1,806.11	\$3,109.13	\$2,012.00	\$3,155.30	\$1,143.30	\$		56.82%
01-200-1200-5260-00-139-10 Unemployment	\$1,885.80	\$757.38	\$1,036.80	\$874.65	\$1,036.80	\$874.65	\$1,036.80	\$874.65	\$1,000.00	\$440.00	\$	\$(408.00)		-48.11%
01-200-1200-5270-00-139-10 Tuition	\$4,000.00	\$1,800.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$	\$		0.00%
01-200-1200-5280-00-139-10 Dental Ins	\$7,680.00	\$4,775.49	\$3,369.94	\$2,467.64	\$3,369.94	\$2,467.64	\$3,369.94	\$2,467.64	\$3,072.00	\$2,992.62	\$	\$(79.38)		-2.58%
01-200-1200-5290-00-139-10 Long Term Disability	\$725.66	\$612.18	\$0.00	\$793.87	\$0.00	\$793.87	\$0.00	\$793.87	\$871.00	\$1,339.92	\$468.92	\$		53.84%
01-200-1200-5300-00-139-10 Purchased & Technical Services	\$2,500.00	\$50,976.00	\$0.00	\$32,197.00	\$0.00	\$32,197.00	\$0.00	\$32,197.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5300-01-139-10 Purchased Services - Summer	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5332-00-139-10 PURCHASED SERVICES - SU	\$27,949.00	\$78,606.95	\$883,019.00	\$924,475.96	\$883,019.00	\$924,475.96	\$883,019.00	\$924,475.96	\$375,957.00	\$429,975.00	\$54,018.00	\$		14.37%
01-200-1200-5430-00-139-10 REPAIR SERVICES	\$3,000.00	\$115.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5430-00-139-10 REPAIR SERVICES	\$48,708.00	\$208,951.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5560-00-139-11 TUITION PREK	\$29,740.00	\$26,466.00	\$0.00	\$19,654.00	\$0.00	\$19,654.00	\$0.00	\$19,654.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5561-00-139-11 TUITION-SUMMER	\$0.00	\$3,726.42	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$	\$	\$		0.00%
01-200-1200-5566-00-139-11 TUITION - PreK (private)	\$800.00	\$94.50	\$100.00	\$216.32	\$100.00	\$216.32	\$100.00	\$216.32	\$100.00	\$100.00	\$	\$		0.00%
01-200-1200-5580-00-139-10 Travel	\$2,500.00	\$2,241.39	\$2,500.00	\$2,849.68	\$2,500.00	\$2,849.68	\$2,500.00	\$2,849.68	\$2,500.00	\$2,500.00	\$	\$		0.00%
01-200-1200-5610-00-139-10 Supplies	\$400.00	\$218.18	\$400.00	\$647.39	\$400.00	\$647.39	\$400.00	\$647.39	\$400.00	\$400.00	\$	\$		0.00%
01-200-1200-5640-00-139-10 Books/Periodicals	\$2,000.00	\$1,788.21	\$1,500.00	\$218.00	\$1,500.00	\$218.00	\$1,500.00	\$218.00	\$1,500.00	\$1,500.00	\$	\$		0.00%
01-200-1200-5730-00-139-10 EQUIPMENT	\$600.00	\$179.68	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00	\$	\$		0.00%
01-200-1200-5735-00-139-10 FURNITURE & FIXTURES	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$	\$		0.00%
01-200-1200-5810-00-139-10 TECHNOLOGY EQUIPMENT	\$4,000.00	\$1,480.99	\$2,000.00	\$821.46	\$2,000.00	\$821.46	\$2,000.00	\$821.46	\$2,000.00	\$2,000.00	\$	\$		0.00%
<b>TOTAL 1200 SPECIAL PROGRAMS</b>	<b>\$1,025,928.75</b>	<b>\$1,166,376.44</b>	<b>\$1,382,201.16</b>	<b>\$1,480,156.84</b>	<b>\$1,382,201.16</b>	<b>\$1,480,156.84</b>	<b>\$1,382,201.16</b>	<b>\$1,480,156.84</b>	<b>\$834,591.00</b>	<b>\$1,060,543.04</b>	<b>\$225,952.04</b>	<b>\$</b>		<b>27.07%</b>
<b>1212 SPECIAL PROGRAMS EEE</b>														
01-200-1212-5300-00-139-10 EEE Local	\$179,731.49	\$166,680.23	\$165,709.36	\$130,070.14	\$165,709.36	\$130,070.14	\$165,709.36	\$130,070.14	\$104,500.00	\$80,777.00	\$	\$(23,723.00)		-22.70%
01-200-1212-5300-01-139-10 EEE State	\$46,801.00	\$46,801.00	\$46,801.00	\$46,834.00	\$46,801.00	\$46,834.00	\$46,801.00	\$46,834.00	\$0.00	\$	\$	\$		0.00%
<b>TOTAL 1212 SPECIAL PROGRAMS EEE</b>	<b>\$226,532.49</b>	<b>\$233,481.23</b>	<b>\$211,543.36</b>	<b>\$175,904.14</b>	<b>\$211,543.36</b>	<b>\$175,904.14</b>	<b>\$211,543.36</b>	<b>\$175,904.14</b>	<b>\$104,500.00</b>	<b>\$80,777.00</b>	<b>\$</b>	<b>\$(23,723.00)</b>		<b>-22.70%</b>

Expenditures	FY2016 Budget	FY2016 Actual	FY2017 Budget	FY2017 Actual	FY2018 Budget	FY2019 Budget	Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019		
<b>2150 SPEECH/AUDIOLOGY SERVICES</b>								
01-200-2150-5110-00-139-10 Salary - Teacher	\$63,654.00	\$63,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-200-2150-5111-00-139-10 SLP - Teacher	\$2,400.00	\$912.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-200-2150-5115-00-139-10 SLP - ESY Wages	\$35,782.24	\$35,248.10	\$38,612.43	\$37,695.58	\$38,081.00	45,001.42	6,920.42	18.17%
01-200-2150-5120-00-139-10 Salary - Para	\$585.00	\$0.00	\$250.00	\$0.00	\$250.00	250.00	\$ -	0.00%
01-200-2150-5210-00-139-10 Substitutes Pay	\$35,084.89	\$34,108.69	\$22,767.00	\$15,085.77	\$15,086.00	11,026.00	(4,060.00)	-26.91%
01-200-2150-5215-00-139-10 Health Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	0.00%
01-200-2150-5220-00-139-10 Health Ins HRA	\$7,606.88	\$7,094.78	\$2,972.98	\$2,658.75	\$2,913.00	3,461.73	3,600.00	0.00%
01-200-2150-5230-00-139-10 Life Insurance	\$66.00	\$66.00	\$39.60	\$50.12	\$49.00	52.24	3.24	6.61%
01-200-2150-5240-00-139-10 MUNICIPAL RETIREMENT	\$1,923.18	\$1,938.62	\$2,123.68	\$2,073.26	\$2,095.00	2,531.33	436.33	20.83%
01-200-2150-5250-00-139-10 Workers Comp	\$561.00	\$614.06	\$231.67	\$351.08	\$255.00	328.51	73.51	28.83%
01-200-2150-5260-00-139-10 Unemployment	\$159.60	\$145.80	\$115.20	\$96.72	\$85.00	35.20	(49.80)	-58.99%
01-200-2150-5270-00-139-10 Tuition	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-200-2150-5280-00-139-10 Dental Ins	\$1,152.00	\$1,014.58	\$888.11	\$384.09	\$384.00	365.80	(18.20)	-4.74%
01-200-2150-5290-00-139-10 Long Term Disability	\$178.36	\$177.06	\$91.39	\$91.39	\$110.00	139.50	29.50	26.82%
01-200-2150-5330-00-139-10 Contract Services	\$2,000.00	\$130.00	\$1,000.00	\$0.00	\$1,000.00	1,000.00	\$ -	0.00%
01-200-2150-5332-01-139-10 Contract Services - SLP	\$0.00	\$21,522.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-200-2150-5340-00-139-10 AUDIOLOGIST SERVICES	\$1,150.00	\$0.00	\$1,150.00	\$0.00	\$1,150.00	1,150.00	\$ -	0.00%
01-200-2150-5430-00-139-10 REPAIR SERVICES	\$400.00	\$160.00	\$400.00	\$100.00	\$400.00	400.00	\$ -	0.00%
01-200-2150-5580-00-139-10 Travel	\$0.00	\$141.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-200-2150-5610-00-139-10 Supplies	\$400.00	\$780.27	\$500.00	\$470.61	\$500.00	500.00	\$ -	0.00%
01-200-2150-5610-01-139-10 Testing Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-200-2150-5610-06-139-10 SUPPLIES- Testing	\$800.00	\$521.77	\$800.00	\$863.01	\$800.00	800.00	\$ -	0.00%
01-200-2150-5640-00-139-10 Books/Periodicals	\$0.00	\$0.00	\$0.00	\$48.00	\$0.00	\$ -	\$ -	0.00%
01-200-2150-5730-00-139-10 Equipment	\$4,200.00	\$2,750.17	\$4,200.00	\$0.00	\$4,200.00	4,200.00	\$ -	0.00%
01-200-2150-5733-00-139-10 FURNITURE & FIXTURES	\$0.00	\$0.00	\$0.00	\$103.46	\$0.00	\$ -	\$ -	0.00%
01-200-2150-5810-00-139-10 Dues/Fees	\$1,500.00	\$880.00	\$1,000.00	\$0.00	\$1,000.00	1,000.00	\$ -	0.00%
<b>TOTAL 2150 SPEECH/AUDIOLOGY SERVICES</b>	<b>\$161,403.15</b>	<b>\$171,404.90</b>	<b>\$77,050.67</b>	<b>\$60,071.84</b>	<b>\$68,358.00</b>	<b>75,841.74</b>	<b>7,483.74</b>	<b>10.95%</b>
<b>2160 OCCUPATIONAL THERAPY</b>								
01-200-2160-5340-00-139-10 Occupational Therapy	\$30,000.00	\$23,495.39	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
<b>TOTAL 2160 OCCUPATIONAL THERAPY</b>	<b>\$30,000.00</b>	<b>\$23,495.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2170 PHYSICAL THERAPY</b>								
01-200-2170-5340-00-139-10 Physical Therapy	\$20,000.00	\$16,874.26	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
<b>TOTAL 2170 PHYSICAL THERAPY</b>	<b>\$20,000.00</b>	<b>\$16,874.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>2712 SPECIAL EDUCATION TRANSPORTATION</b>								
01-200-2712-5110-00-139-00 SpEd Trans Wages	\$3,961.04	\$2,579.31	\$0.00	\$0.00	\$0.00	\$ -	\$ -	0.00%
01-200-2712-5115-00-139-00 BUS AIDE - SPED	\$3,500.00	\$4,379.21	\$4,500.00	\$5,933.40	\$8,400.00	8,400.00	\$ -	0.00%
01-200-2712-5210-00-139-00 HEALTH INSURANCE	\$0.00	\$1,184.95	\$0.00	\$0.00	\$1,976.00	1,976.00	\$ -	0.00%
01-200-2712-5220-00-139-00 SpEd Trans FICA	\$570.77	\$505.16	\$344.25	\$418.47	\$643.00	643.00	\$ -	0.00%
01-200-2712-5240-00-139-00 MUNICIPAL RETIREMENT	\$401.03	\$382.50	\$247.50	\$326.29	\$462.00	472.50	10.50	2.27%
01-200-2712-5280-00-139-00 DENTAL INSURANCE	\$40.00	\$42.71	\$0.00	\$60.47	\$96.00	96.00	\$ -	0.00%
01-200-2712-5280-00-139-00 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$13.24	\$0.00	26.00	26.00	0.00%
01-200-2712-5519-00-139-00 Transport Turning Pts Students-SPED	\$0.00	\$4,832.32	\$0.00	(\$46.80)	\$4,800.00	4,800.00	\$ -	0.00%
01-200-2712-5580-00-139-00 SpEd Trans Mileage Reimbursement	\$200.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00	\$ -	0.00%
01-200-2712-5890-00-139-00 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$181.25	\$0.00	\$ -	\$ -	0.00%
<b>TOTAL 2712 SPECIAL EDUCATION TRANSPORTATION</b>	<b>\$8,672.84</b>	<b>\$13,906.16</b>	<b>\$5,191.75</b>	<b>\$6,886.32</b>	<b>\$16,477.00</b>	<b>16,513.50</b>	<b>36.50</b>	<b>0.22%</b>
<b>1400 ENCORE PROGRAM</b>								
01-900-1400-5332-00-139-10 SERVICES PURCHASED FROM SU	\$0.00	\$0.00	\$23,915.00	\$28,188.00	\$25,406.00	26,000.00	594.00	2.34%
<b>TOTAL 1400 ENCORE PROGRAM</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,915.00</b>	<b>\$28,188.00</b>	<b>\$25,406.00</b>	<b>26,000.00</b>	<b>594.00</b>	<b>2.34%</b>
<b>2711 TRANSPORTATION - ENCORE</b>								
01-900-2711-5110-00-139-00 ASP BUS WAGES	\$8,329.38	\$6,554.99	\$3,776.06	\$0.00	\$2,777.00	\$ -	(2,777.00)	-100.00%

	FY2016 Budget		FY2016 Actual		FY2017 Budget		FY2017 Actual		FY2018 Budget		FY2019 Budget		Variance \$	Variance %
	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2017	7/1/2017 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2018	7/1/2018 - 6/30/2019			
<b>Expenditures</b>														
01-900-2711-5220-00-139-00 FICA	\$637.20	\$462.76	\$288.87	\$0.00	\$0.00	\$212.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(212.00)	-100.00%
01-900-2711-5240-00-139-00 MUNICIPAL RETIREMENT	\$447.70	\$325.84	\$207.70	\$0.00	\$0.00	\$153.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(153.00)	-100.00%
01-900-2711-5332-00-139-00 PURCHASED SERVICES- SU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,399.00	\$7,399.00		
01-900-2740-5627-00-139-00 DIESEL- ASP	\$3,300.00	\$0.00	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$3,300.00	\$0.00	\$0.00	\$0.00	(3,300.00)	-100.00%
<b>TOTAL 2711 TRANSPORTATION - ENCORE</b>	<b>\$12,714.28</b>	<b>\$7,343.59</b>	<b>\$7,572.63</b>	<b>\$0.00</b>	<b>\$7,572.63</b>	<b>\$6,442.00</b>	<b>\$0.00</b>	<b>\$6,442.00</b>	<b>\$7,399.00</b>	<b>\$0.00</b>	<b>\$7,399.00</b>	<b>\$957.00</b>	<b>957.00</b>	<b>14.86%</b>
<b>GRAND TOTAL</b>	<b>\$5,538,903.34</b>	<b>\$6,110,564.25</b>	<b>\$5,714,499.44</b>	<b>\$6,164,126.19</b>	<b>\$5,388,901.00</b>	<b>\$5,563,493.51</b>	<b>\$174,592.51</b>	<b>\$174,592.51</b>	<b>\$174,592.51</b>	<b>\$174,592.51</b>	<b>\$174,592.51</b>	<b>\$174,592.51</b>	<b>174,592.51</b>	<b>3.24%</b>

# North Country Supervisory Union 2017 Annual Report



Dear North Country School-Community,

One of the most important and challenging responsibilities of school boards is the budget process. Boards, in conjunction with school administrators, must balance the role of being stewards of the public's resources while advancing a quality education for our students. The NCSU Commitments, Design for Learning and local schools' action plans identify the learning outcomes and opportunities we are striving for, along with the resources and practices necessary to meet such goals. There are many considerations for both the supervisory union board and local boards in assuring we are meeting the needs of our learners, while recognizing the financial impact on taxpayers. The context for building FY2019 school budgets has presented one of the most challenging processes for schools in recent years.

Local boards recognize and appreciate the financial contribution our tax-payers make annually. Throughout the budget process, boards must consider many variables and perspectives to determine adequate staffing, instructional resources, access to technology and safe, healthy and efficient facilities. Together, boards and principals are very mindful of the decisions they make in determining how school budgets will impact both tax payers and learners. Annually, we engage in multiple meetings over a three to four-month period to build budgets that are voted on in March.

In addition, each board has representation at the supervisory union level in the process of determining allocation of federal grants and the expenses that are assessed out to individual town school districts. The supervisory union budgets are reviewed by a budget committee, the Executive Committee of the NCSU Board and approved by the full NCSU Board in December. The expenditures for Special Services, Early Childhood Services and our Central Office are then reflected in supervisory union assessments. Assessments in local budgets are adjusted based on total spending at the local level for the central office budget and equalized pupils for special services.

There are many variables that impact a town's education property tax rate. Due to a state-wide funding system for education, decisions made by all boards across the state, along with determinations by the Legislature, have an impact on the state property tax rate. This year, the projection is for a 9.4 cent tax increase based on the status of the education fund and projected spending. In addition, local boards are also addressing the "recapture" the Legislature and Governor compromised on for the state to recover projected savings in new health care plans. It is possible that we will see some legislation to address staffing ratios, but we are unlikely to see any bills put forth prior to the time schools have determined budgets in mid-January.

I can assure you our boards annually consider their student numbers and make tough decisions regarding staffing. Given the increased expectations for learning outcomes and increasing needs of many of our children, it is logical that schools have implemented increased programs and services to support student learning. With typically 75% to 80% of education spending attributed to salary and benefits, school budgets would be impacted by staffing ratios set by the Legislature. It must also be understood that public policy can be a blunt instrument and we could see a direct adverse impact on learning for students. Schools experiencing a decline in enrollment face a decrease in state revenue based on our funding system, yet cannot easily reduce cost when student enrollment is spread out between many grades and multiple classrooms. Whereas we recognize the statewide drop in students, local boards are in the best position to make determinations around staffing.

Schools across NCSU are committed to fiscal responsibility, along with meeting the needs of our children. There is no question that tough decisions are made at both the supervisory union and local level in our attempts to sustain adequate and equitable learning opportunities and services for all our students. We encourage community members to learn more about our budgeting process and to attend school board meetings. Certainly, we encourage voters to attend annual school district meetings in March.



John A. Castle, NCSU Superintendent of Schools

NORTH COUNTRY SUPERVISORY UNION  
 STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGE IN FUND BALANCE - GOVERNMENTAL  
 FUND FOR THE YEAR ENDED JUNE 30, 2017 UNAUDITED

		General Fund 2017
Revenues		
Program Revenues:		
Charges for services	\$	3,304,740
Operating grants and contributions		9,964,683
General Revenues:		
Grants and contributions not restricted to specific programs		1,297,422
Miscellaneous		7,443
Transfer from other funds		19,890
Total revenues		14,594,178
Expenses		
General administration		1,483,442
Student support services		1,327,329
Special education		6,564,487
Early education programs		456,764
Transpiration and maintenance		2,088,290
On-behalf payments		1,845,831
Total Expenses		13,766,143
Excess (deficiency) of revenues over (under) expenditures		828,035
Fund balance - beginning		261,347
Fund balance - ending	\$	1,089,382

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

**NORTH COUNTRY SUPERVISORY UNION**  
**FY2019 BOARD APPROVED ASSESSMENT BUDGET**

Account Number / Description	FY2018 Board Approved Budget 7/1/17-6/30/18	FY2019 Board Approved Budget 7/1/18-6/30/19
<b>ASSESSMENT REVENUE</b>		
INTEREST		
INTEREST INCOME-CASH ACCOUNT	(\$2,000)	(\$2,000)
INTEREST INCOME-MONEY MARKET	(\$2,000)	(\$2,000)
<b>INTEREST REVENUE</b>	<b>(\$4,000)</b>	<b>(\$4,000)</b>
ASSESSMENTS	(\$1,176,782)	(\$1,206,916)
<b>TOTAL 1931 TOWN ASSESSMENT</b>	<b>(\$1,176,782)</b>	<b>(\$1,206,916)</b>
<b>1990 MISC OTHER LOCAL REVENUE</b>		
FUND BALANCE AS REVENUE	(\$30,000)	(\$42,000)
INDIRECT COSTS REVENUE	(\$40,000)	(\$30,000)
MISC REVENUE	\$0	\$0
<b>TOTAL 1990 MISC OTHER LOCAL REVENUE</b>	<b>(\$70,000)</b>	<b>(\$72,000)</b>
<b>TOTAL ASSESSMENT REVENUE</b>	<b>(\$1,250,782)</b>	<b>(\$1,282,916)</b>
<b>ASSESSMENT EXPENDITURES</b>		
<b>2110 ATTENDANCE SERVICE</b>		
SALARY ATTENDANCE OFFICER	\$200	\$200
F.I.C.A.	\$15	\$15
W COMP	\$1	\$1
TRAVEL	\$40	\$40
<b>TOTAL 2110 ATTENDANCE SERVICE</b>	<b>\$256</b>	<b>\$256</b>
<b>2210 Improvement of Instruction Services</b>		
SP PROJECTS P SERV	\$8,000	\$8,000
SP PROJECTS PRINCIPAL MENTORING	\$0	\$0
SP PROJECTS SUPPLIES	\$2,000	\$2,000
SPEC.PROJ.-FOOD	\$5,000	\$5,000
SPEC.PROJ.-SOFTWARE	\$0	\$0
<b>TOTAL 2210 Improvement of Instruction Services</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>2212 CURRICULUM DEVELOPMENT</b>		
DIRECTOR OF CURRICULUM SALARY	\$43,798	\$45,112
WAGES CURRICULUM ADMIN ASST	\$16,371	\$16,862
BCBS	\$14,031	\$12,329
FICA	\$4,603	\$4,741
LIFE INSURANCE	\$75	\$85
MUN. RETIREMENT	\$900	\$900
WORKERS COMP	\$270	\$380
UNEMPLOYMENT	\$40	\$100



	<b>FY2018 Board Approved Budget</b>	<b>FY2019 Board Approved Budget</b>
TUITION	\$770	\$770
DENTAL	\$330	\$350
LTD	\$175	\$175
TRAINING	\$750	\$750
TRAVEL	\$645	\$645
SUPPLIES	\$600	\$1,200
BOOKS & PERIODICALS	\$500	\$500
CONF & DUES	\$900	\$2,000
<b>TOTAL 2212 CURRICULUM DEVELOPMENT</b>	<b>\$84,758</b>	<b>\$86,899</b>
<b>2230 TECHNOLOGY</b>		
DIRECTOR OF TECHNOLOGY	\$67,073	\$69,084
NETWORK ADMINISTRATOR	\$26,000	\$26,780
SUPPORT TECH WAGES	\$7,601	\$7,829
BCBS	\$7,500	\$8,403
FICA	\$7,701	\$7,933
LIFE INSURANCE	\$168	\$168
MUNICIPAL RETIREMENT	\$3,689	\$4,500
WORKERS COMP	\$400	\$400
UNEMPLOYMENT	\$262	\$262
TUITION	\$1,800	\$1,800
DENTAL	\$384	\$500
LTD	\$194	\$250
TRAVEL	\$3,000	\$3,000
ROOMS & MEALS	\$400	\$400
SUPPLIES	\$500	\$500
SOFTWARE	\$3,500	\$3,500
EQUIPMENT	\$5,500	\$5,500
DUES & FEES	\$1,500	\$1,500
<b>TOTAL 2230 TECHNOLOGY</b>	<b>\$137,172</b>	<b>\$142,309</b>
<b>2231 TECHNOLOGY PURCHASED SERVICES</b>		
PURCHASED TECH SERVICE CONTRACT	\$52,879	\$57,500
<b>TOTAL 2231 TECHNOLOGY PURCHASED SERVICES</b>	<b>\$52,879</b>	<b>\$57,500</b>
<b>2300 Support Services - General Admin</b>		
ANNUITY	\$0	\$0
SUP'T SALARY	\$124,447	\$128,180
SECRETARY WAGES (2)	\$71,613	\$73,762
BCBS	\$54,972	\$41,036
FICA	\$14,630	\$15,449
LIFE INSURANCE	\$190	\$190
MUNICIPAL RETIREMENT	\$3,939	\$3,939
WORK COMP	\$1,050	\$1,050
UNEMPLOYMENT	\$500	\$500
DENTAL	\$1,033	\$1,200
LTD	\$569	\$569
AUDIT NCSU	\$12,200	\$12,200
LODGING & MEALS	\$1,500	\$1,500
TRAVEL	\$3,000	\$3,000

	FY2018 Board Approved Budget	FY2019 Board Approved Budget
VSA DUES	\$4,500	\$4,500
PROF DEVELOPMENT-SECRETARY	\$200	\$200
PROF DEVELOPMENT	\$1,600	\$1,600
<b>TOTAL 2300 Support Services - General Admin</b>	<b>\$295,943</b>	<b>\$288,875</b>
<b>2320 MISC ADMIN COSTS</b>		
HEALTH CARE ASSESSMENT	\$2,000	\$2,000
LEGAL MISC TOWNS	\$250	\$250
MAINTANCE CONTRACT ADS	\$10,000	\$10,000
STORAGE PURCHASE SERVICE	\$700	\$700
LEGAL SERVICES	\$3,000	\$3,000
STIPEND TREASURER'S	\$1,050	\$1,050
PURCHASE SERVICE	\$600	\$600
EQUIP MAINT	\$2,000	\$2,000
PHONE EQUIP MAINT	\$4,500	\$4,500
MACHINE LEASES & RENTALS	\$12,000	\$12,200
CONSOLIDATED INSURANCE	\$5,000	\$10,800
TELEPHONE	\$5,500	\$5,800
POSTAGE	\$12,500	\$12,500
INTERNET	\$1,000	\$1,000
MISC TOWNS ADVERTISING	\$400	\$400
ADVERTISING	\$3,500	\$5,000
MISC FOOD MEETINGS	\$8,000	\$8,000
MISC TOWN INVOICES	\$500	\$500
OFFICE SUPPLIES	\$9,000	\$10,000
BOOKS	\$1,000	\$500
EQUIPMENT	\$1,000	\$1,000
COMPUTER EQUIPMENT	\$2,000	\$2,000
PHONE SYSTEM EQUIPMENT	\$2,000	\$2,000
FURNITURE	\$2,500	\$2,500
MISCELLANEOUS DUES/FEES	\$500	\$1,000
<b>TOTAL 2320 MISC ADMIN COSTS</b>	<b>\$90,500</b>	<b>\$99,300</b>
<b>2323 PERSONNEL</b>		
PERSONNEL WAGES	\$80,845	\$83,270
PERSONNEL BCBS	\$24,280	\$16,176
PERSONNEL FICA	\$6,184	\$7,608
PERSONNEL LIFE INS	\$45	\$45
PERSONNEL RETIREMENT	\$4,446	\$4,500
PERSONNEL WORKERS COMP	\$350	\$350
PERSONNEL UNEMPLOYMENT	\$475	\$475
PERSONNEL TUITION	\$3,450	\$3,450
PERSONNEL DENTAL	\$704	\$770
PERSONNEL LTD	\$235	\$235
PURCHASED SERVICE PERSONNEL	\$500	\$500
PERSONNEL TRAVEL	\$100	\$100
PERSONNEL CONF/DUES	\$550	\$550
<b>TOTAL 2323 PERSONNEL</b>	<b>\$122,164</b>	<b>\$118,029</b>
<b>2520 BUSINESS OFFICE</b>		

	FY2018 Board Approved Budget	FY2019 Board Approved Budget
SALARY DIRECTOR BUSINESS	\$70,863	\$72,989
WAGES FINANCE ASSISTANTS	\$71,144	\$73,278
WAGES BUSINESS ADM ASST	\$26,473	\$27,267
WAGES COURIER	\$1,600	\$600
SALARY STAFF ACCOUNTANT	\$41,662	\$42,912
BCBS BUSINESS OFFICE	\$49,402	\$60,073
FICA BUSINESS OFFICE	\$16,076	\$16,558
LIFE INS BUSINESS OFFICE	\$123	\$175
RETIREMENT BUSINESS OFFICE	\$12,798	\$12,798
WORKERS COMP BUSINESS OFFICE	\$950	\$950
UNEMPLOYMENT BUSINESS OFFICE	\$675	\$675
TUITION BUSINESS OFFICE	\$3,500	\$3,500
DENTAL BUSINESS OFFICE	\$1,293	\$1,650
LTD DIRECTOR BUSINESS	\$571	\$571
PURCHASE SERVICE BUSINESS OFFICE	\$0	\$0
TRAVEL BUSINESS OFFICE	\$5,000	\$5,000
ROOMS & MEALS BUSINESS OFFICE	\$400	\$400
DUES & FEES BUSINESS OFFICE	\$1,400	\$1,400
PROF DEV BUSINESS OFFICE	\$500	\$500
<b>TOTAL 2520 BUSINESS OFFICE</b>	<b>\$304,430</b>	<b>\$321,296</b>
<b>2600 OPERATION &amp; MAINT. OF PLANT</b>		
WAGES CUSTODIAN	\$2,380	\$2,452
OPERATION AND MAINT PURCHASE SERV	\$2,400	\$3,000
CUSTODIAN-P.SERV	\$9,500	\$12,500
RUBBISH REMOVAL	\$1,800	\$1,800
STORAGE RENTAL SPACE	\$800	\$900
CUSTODIAL SUPPLIES	\$2,800	\$2,800
<b>TOTAL 2600 OPERATION &amp; MAINT. OF PLANT</b>	<b>\$19,680</b>	<b>\$23,452</b>
<b>2640 OPERATION &amp; MAINT. OF PLANT</b>		
RENT	\$128,000	\$130,000
<b>TOTAL 2640 OPERATION &amp; MAINT. OF PLANT</b>	<b>\$128,000</b>	<b>\$130,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,250,782</b>	<b>\$1,282,916</b>



## NORTH COUNTRY SUPERVISORY UNION

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

### LEARNING BELIEFS

Learning takes place in a culture that fosters...

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

### LEARNING OPPORTUNITIES

Learners participate in experiences that/to...

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

### LEARNING OUTCOMES

Learners succeed by becoming...

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

## NORTH COUNTRY SUPERVISORY UNION

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

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

---

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

**Objectives:**

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

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

**Objectives:**

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

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

**Objectives:**

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

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

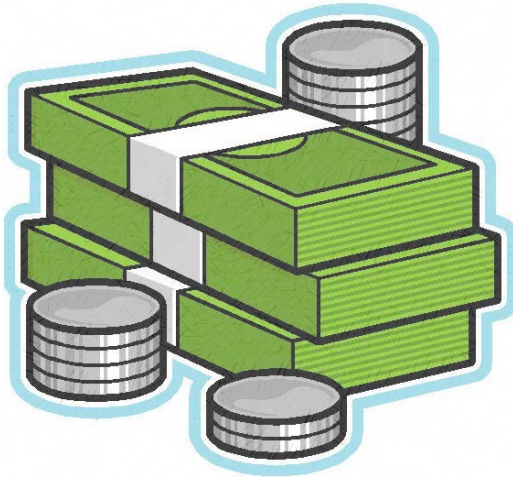
**Objectives:**

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



# 2018 Appropriation Requests

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Goodrich Memorial Library	\$101,000	\$101,000	\$101,000
Orleans County Historical Society	1,150	1,250	1,250
Pope Frontier Animal Shelter	2,000	2,000	2,000
NEK Council on Aging	7,000	7,000	7,000
Orleans County Court Diversion	0	1,000	0
Rural Community Transportation	11,000	11,000	11,000
Umbrella, Inc.	3,500	8,500	8,500
NEK Learning Services	2,000	3,000	0
NEK Human Services	4,818	4,818	4,818
Orleans County Citizens Advocacy	2,000	2,000	2,000
VNA & Hospice	17,500	17,500	17,500
Orleans County Court Diversion	0	1,000	0
<b>Total</b>	<b>\$151,968</b>	<b>\$159,068</b>	<b>\$155,068</b>



## Goodrich Memorial Library



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

“A library in the middle of a community is a cross between an emergency exit, a life-raft and a festival. They are cathedrals of the mind; hospitals of the soul; theme parks of the imagination. On a cold rainy island, they are the only sheltered public spaces where you are not a consumer, but a citizen instead”

— [Caitlin Moran](#)

Our goal is to provide a safe, welcoming environment for all the citizens of the community to enjoy as they pursue a commitment to life-long learning and imagination.

Below is an outline of the accomplishments of the Goodrich Memorial Library for 2017.

### In the area of Accessions:

- Bestsellers and high demand books for all ages, including requests from patrons and New York Times Best Sellers.
- Increased total adult book collection by 876 and youth collection by 429.
- Increased collection of Audio books and music cds to 918
- Increased DVD collection, including Osher lectures and First Wednesdays videos to 5240

### In the area of technology:

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

### In the area of programming:

- Conducted 4 “Build a Better World” Summer Reading Programs for elementary age children, as well as a summer teen program.
- Continued preschool story times.
- Hosted 8 Vermont Humanities Council First Wednesdays programs.
- Conducted 135 music programs, lectures, films, and other entertainment.
- Held our 13<sup>th</sup> annual Christmas open house and tree lighting, featuring The United Church of Newport hand bell choir and a performance by Mark Shelton.
- Hosted chess club, knitting group, book discussion groups, and bridge club.
- Took part in Halloween Monster Mash
- Joined Border Board Games in celebration of International Game Day.
- Held our 5<sup>th</sup> Downton Abbey Tea.

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

- Provided space for public school tutoring and mentoring programs
- Conducted tours for school children, foreign exchange students and teachers
- **Provided space for wedding ceremonies, showers and other private celebrations.**
- Participated in the Newport Chilifest and Aquafest, Preparation for Newport Centennial Celebration
- Provided meeting space for, and cooperation with, many local organizations totaling 241.
- Added 221 new patron families
- Estimated 27,252 visitors for year
- Offered free video conferencing access to individuals and groups.
- Offered passes to: Vermont State Parks, Echo Museum, Fairbanks Museum, Vermont History and Heritage Galleries.

**In the area of fundraising:**

- Adopt- a- book program.
- Sale of hand made products produced by our resident knitters group.
- Thanks to the Goodrich Library Friends Group who conducted the book sale, as well as helping with Christmas activities and refreshments for other events.
- Grants have been received from Vermont Department of Libraries, CLIF, and Federal Resource Sharing Supplemental Grant.
- Annual appeal letters.

“Twenty years from now you will be more disappointed by the things that you didn’t do than by the ones you did do. So throw off the bowlines, Sail away from the safe harbor, Catch the trade winds in your sails. Explore. Dream. Discover.”

– [Mark Twain](#)

Our thanks go out to everyone who supports the Goodrich with your finances, encouragement and on-going dedication. Only through your generous support can the Goodrich continue to help the people in our communities stay informed, educated, and connected.

The Board of Directors and the Staff extend our appreciation to everyone who has helped make 2017 a successful year at the Goodrich Memorial Library.

Thank you for your continuing support.

Carol Nicholson- Director



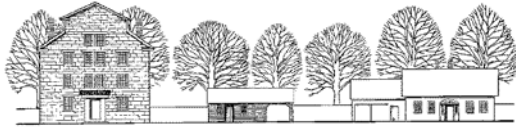
Goodrich Memorial Library, Inc.  
2017 Financial Report  
2018 Proposed Budget

	2017	2017	2018
	Budget	Actual	Rev Budget
<b>Income</b>			
4-Contributed Support			
4010 - Fundraising - Annual Giving	5,000	2,815	10,000
4011 - Fundraising - Book Sale	2,000	1,654	2,000
4014 - Donations - Program	500	661	500
4015 - Donations - Unsolicited	2,000	1,224	2,000
4018 - Fundraising - Other	700	880	3,900
4023 - ILL Donations	0	169	100
4024 - 1st Wednesday	1,500	2,150	1,500
4240 - Rotary Grant	0	175	0
4510 - Newport City Appropriation	101,000	101,000	101,000
4520 - Newport Town Appropriation	23,000	23,000	23,000
4521 - Children's Program Income	200	200	200
4530 - Coventry Appropriation	3,000	3,000	3,000
<b>Total 4 - Contributed Support</b>	<b>138,900</b>	<b>136,928</b>	<b>147,200</b>
4025 - ILL Courier	0	375	0
5 - Earned Revenues			
5210 - Nonresident Fees	1,000	1,090	1,000
5215 - Genealogical Donations/Payments	0	15	0
5321 - Dividend/Interest Income	9,000	10,111	9,000
5440 - Gift Store Sales	0	0	0
5480 - Coffee Sales	50	65	0
5490 - Fines, Copy Machine & Fax Use	4,500	4,030	4,500
5491 - Replacement Income	400	395	400
<b>Total 5 - Earned Revenues</b>	<b>14,950</b>	<b>15,706</b>	<b>14,900</b>
5320 - Unearned Income			
53201 - Transfers	15,600	15,600	26,600
5325 - Gage Charitable Trust	35,000	35,843	35,000
5320 - Unearned Income - Other	0	0	0
<b>Total 5320 - Unearned Income</b>	<b>50,600</b>	<b>51,443</b>	<b>61,600</b>
<b>Total Income</b>	<b>204,450</b>	<b>204,451</b>	<b>223,700</b>
<b>Expenses</b>			
7200 - Salaries & Related Expenses			
7201 - Salaries & Wages	109,017	108,702	117,359
7202 - Social Security	7,656	7,647	8,201
7203 - Medicare	1,791	1,788	1,918
7204 - Retirement	2,262	3,063	2,781
7205 - Health Insurance	3,360	3,614	4,750
7206 - Janitorial Services	14,472	14,637	14,911
<b>Total 7200 - Salaries &amp; Related Expenses</b>	<b>138,558</b>	<b>139,451</b>	<b>149,920</b>

Goodrich Memorial Library, Inc.  
2017 Financial Report  
2018 Proposed Budget

7500 - Other Personnel Expenses			
7510 - Unemployment	1,235	1,228	1,323
7515 - Workers Compensation	1,321	1,134	1,415
7520 - Accounting Fees - Payroll/990	3,200	3,042	3,200
7525 - Employee Dishonesty Insurance	0	200	0
7530 - Directors & Officers Insurance	1,750	1,431	1,750
7540 - Membership & Dues	300	435	300
7545 - Training & Conferences	0	423	0
Total 7500 - Other Personnel Expenses	<u>7,806</u>	<u>7,893</u>	<u>7,988</u>
8100 - Non-Personnel Expenses			
8111 - Supplies - Library	2,500	3,012	2,500
8112 - Supplies - Janitorial	2,000	1,255	2,000
Total 8110 - Supplies	<u>4,500</u>	<u>4,267</u>	<u>4,500</u>
8130 - Telephone & Communications	960	2,354	1,000
8140 - Postage & Courier - ILL	900	845	1,000
8150 - Postage - Other	400	343	400
8160 - Equipment Rental & Maintenance			
8161 - Copy Machine Lease	986	1,406	1,500
8162 - Equipment Maint. & Repair	1,600	1,695	1,600
8163 - Elevator Maint. & Repair	2,500	3,297	3,000
8160 - Equipment - Other	0	0	0
Total 8160 - Equip. Rental & Maintenance	<u>5,086</u>	<u>6,399</u>	<u>6,100</u>
8180 - Books, Subscriptions, Reference			
8181 - Verso Contract	650	650	650
8182 - Books - General Collection	11,600	11,078	12,000
8183 - Periodicals - General Collection	300	835	300
8184 - Periodicals - Newspapers	1,000	1,011	1,000
8185 - Books - Children's Collection	1,000	1,227	1,000
8186 - Books - Youth Collection	1,500	1,421	1,500
8187 - Books - Teen Collection	600	542	600
8189 - Books - Replacement/Rebinding	500	400	500
8190 - Books - Audio	500	409	500
8192 - Movies - DVD	1,000	128	1,000
8194 - One Click	1,200	825	1,200
Total 8180 - Books, Subscriptions, Reference	<u>19,850</u>	<u>18,525</u>	<u>20,250</u>
Total 8100 - Non-Personnel Expenses	<u>31,696</u>	<u>32,733</u>	<u>33,250</u>
8200 - Building Occupancy Expenses			
8210 - Lawn Care/Snow Removal	1,200	2,030	2,000
8211 - Rubbish Removal	540	551	540
8215 - Building Maintenance & Repair	3,000	2,114	3,000
8220 - Utilities			
8221 - Fuel Oil	10,000	5,406	10,000
8222 - Electricity	4,300	4,055	4,300
Total 8220 - Utilities	<u>14,300</u>	<u>9,461</u>	<u>14,300</u>
8230 - Building Insurance	5,000	4,973	5,000
Total 8200 - Building Occupancy Expenses	<u>24,040</u>	<u>19,129</u>	<u>24,840</u>

8500 - Misc. Expenses			
8570 - Advertising Expenses	300	433	300
8571 - Fundraising Expenses	700	235	700
8572 - Programs - General	450	1,290	450
8573 - Programs - Children	700	137	700
8574 - Technology	1,200	2,696	2,000
8577 - Coffee Expenses	150	22	0
8578 - 1st Wednesday Expense	2,400	2,350	2,400
Total 8584 - Bank Interest	100	314	325
8592 - Bank Charges	0	50	0
8500 - Misc. Expenses - Other	1,090	2,114	827
Total 8500 - Misc. Expenses	<u>7,090</u>	<u>9,641</u>	<u>7,702</u>
<b>Total Expense</b>	<u>209,190</u>	<u>208,846</u>	<u>223,700</u>
<b>Surplus/Deficit</b>	(4,740)	(4,395)	0
<b>Other Transactions</b>			
Verso Grant		3,700	
Verso Transfer Expenses		<u>3,700</u>	
Amount remaining Verso Grant		0	
Doll & Doll Room Income			
CNB Donation		10,000	
Chet Carpenter Estate		<u>5,000</u>	
Total - Doll & Doll Room Income		15,000	
Doll & Doll Room Expenses		<u>7,692</u>	
Amount remaining Doll Collection		7,308	
Window Replacement Donation		25,000	
Window Replacement Expenses		<u>17,430</u>	
Amount remaining window replacement		7,570	
<b>Total Operating/Transactions Surplus/Deficit</b>		<u><u>10,483</u></u>	



**ORLEANS COUNTY HISTORICAL SOCIETY, INC.  
OLD STONE HOUSE MUSEUM**

109 Old Stone House Rd.  
Brownington, VT 05860  
(802)754-2022 [www.oldstonehousemuseum.org](http://www.oldstonehousemuseum.org)

January 8<sup>th</sup>, 2018

Dear Residents,

The year 2017 was an outstanding year for the Old Stone House Museum. The Spring, Summer and Fall season's events were well-attended and successful. The Museum again offered a litany of engaging programs from Spring and Fall Field Days for school children, to Heritage Craft week; Blacksmithing to our annual Old Stone House Day, and so much more. We are proud to offer this wonderful array of opportunities to our communities and intend upon continuing our service to Orleans County and beyond!

We extend a warm farewell to Peggy Day Gibson, former Director of the Museum, who retired on December 1<sup>st</sup>, 2017. She was a visionary leader of the Museum for over ten years, always reverent of Orleans County's unique history and culture; always working hard to preserve, protect and promote our area. Molly Veysey now enthusiastically assumes her post as Director of the Museum. We encourage visitors to come by to meet the new Director and share in the excitement of a new era here at the Museum.

This year, the Old Stone House Museum hopes to further establish itself as one of most authentic destinations in the Northeast. We aim to expand the opportunities we offer for post-collegiate education, on-site events, youth and adult education and special programs over the next few years. We are extremely excited to collaborate with area towns and grow together.

However, despite our best efforts to fundraise and draw income, our fiscal responsibilities to this precious historic neighborhood are great. We need your help to continue our important mission.

Thank you for your continued support. It is very much appreciated!

Sincerely,

Molly Veysey, Museum Director

**Orleans County Historical Society, Inc.**  
**Profit & Loss**  
January through December 2017

<b>Income</b>		
400 · Appropriations		10,025.00
402 · Contributions		79,420.78
405 · Rental Income		2,744.00
406 · Grants		54,050.00
420 · Membership Dues		10,917.00
421 · Museum Admissions		5,580.15
423 · Other Revenue		3,536.00
424 · Program Service Revenue		27,479.12
425 · Special Event Income		19,705.41
426 · Sales		3,310.54
<b>Total Income</b>		<b>216,768.00</b>
<b>Expense</b>		
Insurance		9,761.88
Occupancy		16,622.84
501 · Bank Charges		991.54
5011 · Credit Card Fees		1,152.44
504 · Dues, conferences		605.00
505 · Equipment Rental/Maint (Copier)		400.00
511 · Miscellaneous		1,979.48
522 · Salary Expenses		95,458.03
524 · Special Events Expense		10,287.03
525 · Supplies, General		353.22
526 · Telephone & Internet		3,438.50
527 · Travel		156.50
528 · Office Supplies		3,129.43
529 · Collections (Supplies, Service)		4,533.19
530 · Interest Expense		271.58
531 · Postage & Shipping		5,287.18
532 · Printing & Publication		9,541.35
533 · Professional Expenses		1,449.00
534 · Program Expense		30,197.02
535 · Property Tax Donation		3,300.00
546 · Real Estate Taxes (Farm Land)		291.02
536 · Rental Expenses		1,525.00
537 · Restoration		950.00
539 · Marketing		7,114.16
540 · Software/Hardware/Tech Support		13,814.01
543 · Tools & Equipment		4,464.93
544 · Library/Archives		1,057.25
547 · Security		439.00
558 · Contracted Services		6,189.00
601 · Grammar School (Moving and Preservation of Grammar School)		133,683.17
<b>Total Expense</b>		<b>368,442.75</b>
<b>Net Income</b>		<b>-151,674.75</b>
Endowment Income		83,000
Wharton Fund transfer for computer upgrade		15,000
Line of Credit for Grammar School Project		53,674.00

## Pope Memorial Frontier Animal Shelter

The Pope Memorial Frontier Animal Shelter, Inc. has continued to rescue, provide healthcare and housing to and adopt into caring homes over 450 dogs and cats in 2017. In addition, 15 low cost cat spay/neuter clinics have been held serving residents of all the area towns.

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

**Pope Memorial Frontier Animal Shelter Inc.**  
**Statement of Activities**  
 For the Years Ended December 31,

	2016	2015
<b>Revenues, Gains, and Losses</b>		
Program service income	\$ 62,963.49	\$ 63,606.70
Memberships	67,200.00	64,050.00
Town Appropriation	12,200.00	12,200.00
Fund raising activities	21,043.25	20,853.81
Contributions	42,033.09	48,459.64
Investment Income	125,272.66	16,675.37
<b>Total revenues, gains, and support</b>	<b>330,712.49</b>	<b>215,947.32</b>
<b>Expenses</b>		
<b>Program services</b>		
Canine Transport	2,483.68	1,407.57
Collars & Leashes	707.88	299.74
Donated Services	67,200.00	64,050.00
Food/Medicine/Litter	11,029.37	12,853.18
Micro Chips	635.00	-
Shelter supplies	14,998.72	18,634.31
Spay Clinics	28,175.00	24,593.00
Spay and adoption refunds	1,610.00	1,440.00
Payroll Expenses	75,196.71	73,166.41
Vet costs	23,691.99	17,810.99
<b>Total program expenses</b>	<b>226,728.35</b>	<b>214,255.20</b>
Facilities and equipment	16,640.93	19,244.23
General and administrative	9,902.94	9,944.96
Fund Raising	1,520.20	2,279.40
<b>Total Expense</b>	<b>262,792.42</b>	<b>245,723.79</b>
<b>Change in net assets</b>	<b>\$ 77,920.07</b>	<b>\$ (29,776.47)</b>

**Pope Memorial Frontier Animal Shelter Inc.**  
**Statement of Financial Position**  
 As of December 31,

	Dec 31, 16	Dec 31, 15
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 220,407.13	\$ 235,134.47
Investments	2,107,795.16	2,032,635.00
<b>Total Current Assets</b>	<b>2,328,202.29</b>	<b>2,267,769.47</b>
Fixed Assets, net	297,729.71	275,426.94
Other Assets	5,724.95	5,788.78
<b>TOTAL ASSETS</b>	<b>\$ 2,631,656.95</b>	<b>\$ 2,548,987.07</b>
<b>LIABILITIES &amp; NET ASSETS</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 636.86	\$ -
Other Current Liabilities	4,112.95	0.00
<b>Total Current Liabilities</b>	<b>4,749.81</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>4,749.81</b>	<b>0.00</b>
<b>Net Assets</b>	<b>2,626,907.14</b>	<b>2,548,987.07</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 2,631,656.95</b>	<b>\$ 2,548,987.07</b>



For over 35 years, the Northeast Kingdom Council on Aging has been a trusted resource for older Vermonters to age in place. The Council on Aging is the go-to place for older Vermonters to gain assistance for aging well in their communities. We offer a Senior Helpline, health insurance counseling, staff specially trained to help people develop long range planning as they age, caregiver support programs and grants, case management for those who need a bit more support in aging in place, as well as assistance applying for fuel, food, and pharmacy programs. Our nutrition programs partially fund meal sites and home delivered meals under the guidance of our registered dietitian. Working with RCT and Legal aid we provide solutions for the complex challenges people face while living in a rural community. In addition, our work is supplemented by 300 volunteers who serve as Senior Companions, Meals on Wheels drivers, lead wellness programs and assist people in their homes.

During this past year 395 residents of Newport City used the services of our organization to meet their needs. People called our Helpline for assistance with caregiving, programs like 3SqVt, Medicaid and Medicare, fuel assistance, transportation and many other topics.

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

We're just a call away... 800-642-5119

Meg Burmeister  
Executive Director

# Rural Community Transportation, Inc.

1677 Industrial Parkway

Lyndonville, VT 05851

Phone: 802-748-8170, Fax 802-751-8349

City of Newport  
Newport City Office  
222 Main St.  
Newport, VT 05855

Date: October 18, 2017

Re: Town Appropriation

Ladies and Gentlemen:

Rural Community Transportation, Inc. ("RCT") is requesting to be placed on the Town Warning for March 2018 for an appropriation in the amount of \$11,000.00. This is the same amount that was requested and appropriated last year.

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

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

RCT transports people to, adult-day service facilities, senior meal sites and necessary medical treatments such as, dialysis, radiation therapy, chemotherapy, physical therapy, special medical needs and other appointments. Last year RCT provided 266,776 rides throughout our service area. .

RCT provided 306 Newport residents with 17,175 trips travelling 245,833 miles at a cost of \$235,156 at an average cost of \$13.69 per trip, which does not include the cost of the Highlander Shuttle. .

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

Thank you for your time and consideration.

Respectfully,

*Mary Grant*

Mary Grant  
Executive Director



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

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

[www.nkhs.org](http://www.nkhs.org)

November 27, 2017

Town Clerk and Select Board Members  
City of Newport  
222 MAIN ST  
NEWPORT, VT 05855

Dear Town Clerk and Select Board Members:

We at Northeast Kingdom Human Services (NKHS) thank you and your town voters for supporting our agency services in the past! We are asking for your support again by adding our request to the 2018 Town Meeting Warning.

Article: Shall the **City of Newport** vote to raise, appropriate and expend the sum of **\$4818.00** to **Northeast Kingdom Human Services, Inc.**, a not for profit 501(c)(3), to support the provision of 24 hour, 7 days a week emergency/crisis services to residents of the **City of Newport**.

We calculate our appropriations request by \$1.05 per person from your town's 2010 census. We are asking for the same amount as last year to help support our Emergency Crisis Services program. Our dedicated emergency crisis on-call employees provide 24 hours a day, 7 days a week support for anyone calling for themselves or someone they love who is in a mental health crisis. These services are not fully funded through any other funding streams, so your support is very important. Please share the attached Annual Fiscal Year Summary with your voters.

NKHS is a Designated Agency contracting with the State of Vermont serving the mandated service areas of adults with intellectual/developmental disabilities, children and youth with serious emotional disabilities, and adults with chronic mental illness and/or substance abuse issues. NKHS employs over 500 dedicated staff doing their best to meet your needs or those of your family member and friends in the Northeast Kingdom. Our dedicated volunteer Board of Directors provides oversight for the leadership team and the organization. If you need more information, please contact Ruth Marquette, Administrative Assistant, at 334-6744, ext. 2325.

Thank you for your support and recognition of our value to the Northeast Kingdom.

Carol Boucher, Interim Executive Director

/rm

*We're all about being human.*

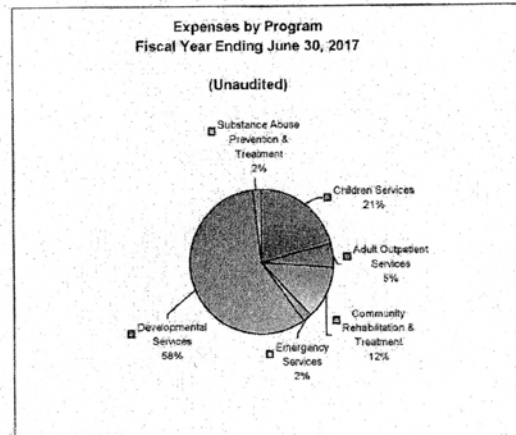
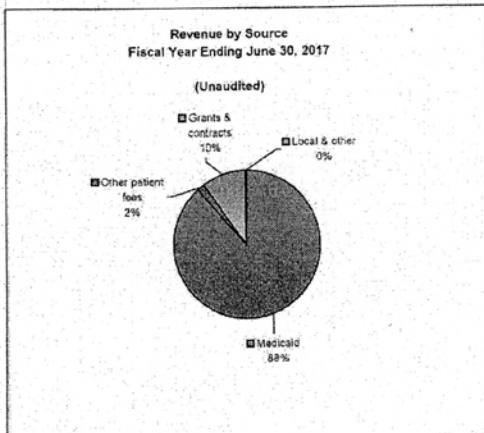


NORTHEAST  
KINGDOM  
HUMAN  
SERVICES

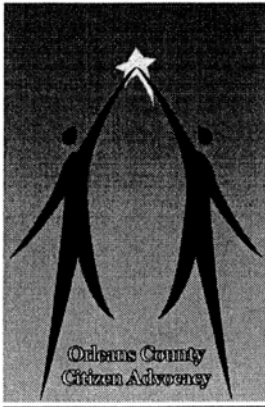
Serving the NEK  
since 1960

**Northeast Kingdom Human Services, Inc.**  
**STATEMENT OF ACTIVITIES**  
**Fiscal Year Ending June 30, 2017**  
**(Unaudited)**

<b>TOTAL REVENUE</b>	<b>\$37,635,945</b>
<b>EXPENSES:</b>	
Salaries	14,683,812
Fringe benefits	5,582,779
Other personnel costs	12,876,472
Program expenses	606,667
Operating expenses	1,158,913
Client/staff transportation	1,167,425
Building expenses	1,009,835
<b>TOTAL EXPENSES</b>	<b><u>37,085,903</u></b>
<b>EXCESS (DEFICIT) REVENUES FROM OPERATIONS</b>	<b><u>\$550,042</u></b>



<u>Source</u>	<u>Revenue</u>	<u>Program</u>	<u>Expenses</u>
Medicaid	\$33,220,547	Children Services	\$7,691,067
Other patient fees	661,653	Adult Outpatient Services	1,976,684
Grants & contracts	3,599,179	Community Rehabilitation & Treatment	4,402,489
Local & other	154,566	Emergency Services	761,731
<b>TOTAL REVENUE</b>	<b><u>\$37,635,945</u></b>	Developmental Services	21,494,608
		Substance Abuse Prevention & Treatment	759,324
		<b>TOTAL EXPENSES</b>	<b><u>\$37,085,903</u></b>



To build and support one-to-one long term, independent relationships between unpaid community members and individuals with developmental disabilities so that all are heard, respected, included and empowered.

December 09, 2017

Dear Town Voters of Newport City,

Orleans County Citizen Advocacy (O.C.C.A.) was founded in 1988 to promote friendships between individuals with developmental disabilities and community volunteers. Through one-to-one matches, O.C.C.A. helps advocates and partners build relationships where each person is respected, included, heard and empowered.

O.C.C.A. aims to ensure that persons with disabilities are respected, heard, empowered and included. Orleans County Citizen Advocacy supports enduring, positive connections that enhance strong, vibrant, diverse communities.

Since its inception, O.C.C.A. has initiated and supported over 100 matches without any federal, state or United Way funding. All Citizen Advocacy activities are funded through town appropriations and all appropriations remain in Orleans County and directly impact and benefit our neighbors.

We thank all Newport City voters for your past support of Citizen Advocacy. Your help, once again, is respectfully requested. It is absolutely essential to the continuation of this vital program which has served members of the Northeast Kingdom for nearly three decades.

Presently, Orleans County Citizen Advocacy supports 28 members in matches; additionally, we have several matches in the making. During the past year, O.C.C.A. organized seasonal group activities that enabled partners and advocates to meet prospective new members and all current board members; we encouraged connections that helped to alleviate the isolation of developmentally disabled individuals in our community. Whenever possible, events supported local businesses and offered social opportunities within Orleans County. Activities included a working luncheon at the Carriage House in Orleans, an International Meal at Derby Line Village Inn, and an Art Evening in Irasburg which created Art Collaborations between Partners and Advocates that are displayed, at the present time through January first at The Tasting Center in Newport.

Our Board Members sent out a survey to all Partners and Advocates this past summer and met with many of them to assess our progress, challenges and our members' needs. Subsequent to meeting these needs, we contracted a Program Coordinator, RoseAnna Cyr, to assist with the development and expansion of our existing organization. Ms. Cyr holds a Master's Degree in Counseling and came to

OCCA with substantial experience in both the fields of Mental Health and community outreach. She has worked alongside our Board to create an Integrated Health Initiative that meets the four tenets of our Mission Statement and will result in special events programming in all towns served by OCCA.

We would greatly appreciate your continued support to connect Newport City residents with others who may benefit from an O.C.C.A. friendship. Please support Orleans County Citizen Advocacy's town appropriation request of \$2,000.00 (two thousand dollars and no cents) for 2018.

The O.C.C.A. Board of Directors, our Program Coordinator and all of our advocates, partners, members and volunteers look forward to your assistance again this year. If you are interested in learning more about Orleans County Citizen Advocacy, have questions, know someone who would be enriched by an O.C.C.A. friendship or would like to volunteer your time or talents, please contact me at (802) 673-4864 for further information.

Best Wishes,

Neila Anderson-Decelles

Chair of the Board of Directors of O.C.C.A.

Orleans County Citizen Advocacy

10:08 AM  
10/10/17  
Accrual Basis

**Orleans County Citizen Advocacy  
Balance Sheet  
As of September 30, 2017**

	Sep 30, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
OCCA Operating	726.18
OCCA Savings	21,787.33
Total Checking/Savings	22,513.51
Total Current Assets	22,513.51
<b>TOTAL ASSETS</b>	<b>22,513.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
BEST Fund Liability	1,500.00
Total Other Current Liabilities	1,500.00
Total Current Liabilities	1,500.00
Total Liabilities	1,500.00
Equity	
Opening Balance Equity	17,516.78
Unrestricted Net Assets	394.78
Net Income	3,101.95
Total Equity	21,013.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>22,513.51</b>

10:07 AM  
10/10/17  
Accrual Basis

Orleans County Citizen Advocacy  
**Profit & Loss**  
October 2016 through September 2017

	<u>Oct '16 - Sep 17</u>
<b>Income</b>	
Direct Public Support	
Corporate Contributions	1,100.00
Individual Contributions	350.00
Town Appropriations	11,700.00
<b>Total Direct Public Support</b>	<u>13,150.00</u>
Other Types of Income	
Interest Income	21.01
<b>Total Other Types of Income</b>	<u>21.01</u>
<b>Total Income</b>	<u>13,171.01</u>
<b>Expense</b>	
Board Expenses	246.20
Business Expenses	
Business Registration Fees	120.00
<b>Total Business Expenses</b>	<u>120.00</u>
Contract Services	
Outside Contract Services	2,024.90
<b>Total Contract Services</b>	<u>2,024.90</u>
Operations	
Advertising Expenses	775.68
Fundraiser Expenses	1,661.24
Insurance - Liability, D and O	2,987.00
Match Expense	336.59
Postage, Mailing Service	57.88
Printing and Copying	78.00
Supplies	33.75
<b>Total Operations</b>	<u>5,930.14</u>
Travel and Meetings	
Conference, Convention, Meeting	1,593.92
Mileage	153.90
<b>Total Travel and Meetings</b>	<u>1,747.82</u>
<b>Total Expense</b>	<u>10,069.06</u>
<b>Net Income</b>	<u><u>3,101.95</u></u>



# Household Hazardous Waste



2018 Collection Days

**Saturday May 5**

**Saturday July 7**

**Saturday October 6**

**7:30 am to 11:30 am**

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

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

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

**Proof of residency will be required.**

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

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

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

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

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

## ***Come Celebrate Newport's Centennial***



Monday, March 5, 2018, is the actual 100th anniversary of the City's Official Date of Organization. The City Council will host a birthday party at the Gateway Center beginning immediately after the business of the council is complete. Please join us for birthday cake, the unveiling of historical and new artifacts, and fireworks!

The Centennial Celebration continues from June 29th through July 4th with a huge parade, music, kid's activities, church suppers, and much more. The event will end on July 4th with a huge fireworks display.

