Regular Council Meeting
Monday, November 16 · 6:00 – 8:00pm
Video call link: https://meet.google.com/idq-xwzw-kmf
Or dial: (US) +1 385-645-1286 PIN: 505 654 656#

Mayor Rick Ufford-Chase, President Carter Finegan, Council Members; Sharon Pare, John Monette and Andrew Touchette

1. Call the Regular Meeting to Order
2. Proclamation Honoring Mrs. Thora Samson
3. Additions/Deletions
4. Consent Agenda:
    a. Approval of Minutes: 11/02/26
    b. AP Warrants: 11/06/26; 11/12/26
    c. PR Warrants: 11/12/26
    d. Liquor Licenses, Vendor Permits, Special Events
5. Consideration of Appeal of Portions of City Response to Jay Walsh Public Records Act Request - proposed executive session for attorney client confidential communications under 1 V..S.A 313(a)(1)(F)
6. Possible action in response to Public Records Act Request
7. Two Minutes for Public Comment (for items not on the agenda)
8. City Manager's Report
9. Old Business:
    a. Lease Agreement- Consideration of lease agreement for cell tower location at the city reservoir between Newport City and Landmark Dividend
10. New Business:
    a. Consideration of proposed Contract between Newport Fire Department and the Town of Coventry- Contract review
    b. Loan agreement between Bond Bank and Newport for Wastewater treatment facility 20-Year evaluation
    c. Grants update - Frank Cheney will update the council and community regarding the progress on city grant awards
    d. Reappraisal Update- Frank Cheney will update the council and community
    e. Consideration of contract to perform a NEPA Environmental review downtown Newport for the Northern Boarders Grant requirement
    f. Memo regarding authorization for Payroll and Accounts Payable Warrants

ADA Accessibility Statement: City Council Meetings are open to all who wish to attend, including those who need special accommodations. There is a sign and intercom at street level in front of the building that you can push to let Police Dispatch know that you need access to the wheelchair ramp.

11. Fiscal Year 28 Budget Review
    a. Public Works proposed budget review - Tom Bernier will present the Public Works portion of the proposed fiscal year 2028 budget
    b. Government Operations proposed budget review- Joe Gunter will present the Government Operations portion of the proposed fiscal year 2028 budget
    c. Landscaping proposed budget review- Robert Gosselin and Joe Gunter will present the Landscaping portion of the proposed fiscal year 2028 budget
12. Task Force Reports:
    a. Water and Sewer
    b. Financial Reporting and Fiscal Practices
    c. Fire Department Strategic Planning
13. Council Round Table
14. Next Scheduled Meetings: December 7 | December 21
15. Adjournment

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CITY OF NEWPORT, VERMONT
Lady of the Lake
1867 - 1917
ORGANIZED MARCH 5, 1918

City of Newport
Office of the Mayor and City Council

Proclamation
Honoring the
103rd Birthday of Mrs. Thora Samson

Whereas, on November 12, 2026, Thora Samson celebrated the remarkable milestone of one hundred and three years of life, wisdom, service and change and through it all has remained a steadfast source of inspiration to her family, friends and our community of Newport, Vermont.

Whereas, reaching one hundred and three years of age is an extraordinary achievement reflecting a lifetime of experiences, perseverance, and strength, and Thora has contributed immeasurably to the lives of those around her through her kindness, her smile and a legacy of love that spans generations;

Whereas, the celebration of this joyous occasion is not only a tribute to Thora's longevity, but also to her kind heart, her values, and a life well lived—a life that has enriched her family and the City of Newport;

Whereas, the Mayor and City Council wish to recognize and celebrate this significant occasion and express their gratitude for the many ways in which Thora has shared the wisdom, kindness, and spirit with the Newport community;

Now, Therefore Be It Proclaimed that I, Richard Ufford-Chase, Mayor of Newport, Vermont, on behalf of the City Council and the residents of Newport, do hereby recognize and honor Thora Samson on the occasion of her 103rd birthday and extend our heartfelt congratulations and best wishes as we celebrate this truly remarkable milestone.

In Witness Whereof, we have hereto set our hands this 16th day of November, 2026.

R Ufford-Chase — *Mayor*

Sharon Paré — *City Council*

Carter Ziter — *City Council President*

[illegible] — *City Council*

James D. Johnston — *City Clerk & Treasurer*

[illegible] — *City Council*

NEWPORT
Vermont est. 1918

Council Minutes

November 2, 2026

A duly warned meeting of the Newport City Council was held on Monday, November 2, 2026 in the council room in the Newport Municipal Building. Present were Mayor Rick Ufford-Chase, Council President Carter Finegan, Andre w Touchette, John Monette, Sharon Pare', City Manager Joe Gunter, City Clerk/Treasurer James Johnson, Dave LaForce, Members of the Press and Public.

Public Informational Hearing for Vote on November 3, 2026

Mayor Ufford-Chase called the Informational hearing to order at 6:00 PM.

The council discussed the November 3, 2026 Charter vote with the public.

Mr. Touchette moved to close the hearing at 6:10 pm. Seconded by Mr. Monette, motion carried.

Mayor Ufford-Chase called the Council Meeting to order at 6:10 pm.

Additions/Deletions

None

Consent Agenda, Minutes of 10/19/26, 11/23/226, AP Warrants of 10/30/26, 10/31/26, 11/02/26, PR Warrant of 10/29/26.

Mr. Touchette moved to add minutes of 10/23/26 and AP Warrant of 11/02/26 to the consent agenda. Seconded by Ms. Pare, motion carried.

Mr. Touchette moved to approve the consent agenda as amended. Seconded by Mr. Monette, motion carried

Public Comment

Ms. Ladds noted the election would be a long day for the Clerk's office.

City Mangers Report

Mr. Gunter reported on moving Water meter expense from the general fund to water fund, the proposed City budget, the coming Tax sale, VCDP grant audit, and working on a list of grants and water meters.

Old Business

None

New Business

Mr. Pronto presented the proposed Ambulance Contract. Ms. Finegan moved to approve the Ambulance contract. Seconded by MS. Pare' motion carried.

Mr. Monette moved to approve the Sewer/Water allocation for the St. Mary's project. Seconded by MS. Finegan, motion carried.

Ms. Finegan moved to appoint John Monette, water ordinance Hearing officer. Seconded by Mr. Touchette, motion carried.

Mr. Gunter reported that the check book has $3,536,511, and the city expenses are at around 30 to 40% at this point in the fiscal year.

Task Force Reports

Water/Sewer, no report

Financial Reporting and fiscal practices, working on a General journal entry policy.

Fire Dept. Strategic Planning, no report.

Council Round Table

Ms. Pare' noted that the City would be presenting Thora Sampson with an award celebrating her 103rd birthday

Executive Session per 1 VSA 313 (a)(2) Lease Agreement for Cell tower Location at the City Reservoir

Ms. Finegan moved to enter executive session and invite city Manager Joe Gunter into the session. Seconded by Mr. Touchette, motion carried.

Mr. Toouchette moved to come out of executive session. Seconded by Ms. Pare' motion carried.

No action.

Executive Session per 1 VSA 313(a)(2) for Considering Sensitive Real Estate Transactions in Down town Newport

Mr. Touchette moved to enter executive session to consider sensitive Real Estate transactions in Downtown Newport and invite City Manager Joe Gunter and Dave LaForce into the session.

Ms. Finegan moved to come out of executive session. Seconded by Mr. Monette, motion carried.

No action

Discussion Regarding Appropriateness of Receiving Gifts of Key Downtown Properties for Development

The council and public discussed the appropriateness and implications of accepting private properties as

Opportunities, and property tax implications. Mr. Monette moved to approve in principle the possibility of receiving gifts of private property. Seconded by Mr. Touchette, motion carried.

Next Meeting Date

Ms. Pare 'moved to set the next meeting for November 16, 2026. Seconded by Mr. Monette motion carried.

Adjournment

Ms. Finegan moved to adjourn at 8:25 pm. Seconded by Mr. Monette, motion carried.

Attested _____ this _____ day of _____ 2026

_____ Mayor

Unpaid Invoices For Check Acct 01(GENERAL FUND) From 11/06/2026 To 11/06/2026

Vendor		Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
ATT MOBIL	AT & T MOBILITY	10/11/2026_9	cellular 9534	437.26	0.00	--------.--	--------	--/--/--
BATCH	BATCHELDER ASSOCIATES PC	02276254	Audit Progress Invoice	25000.00	0.00	--------.--	--------	--/--/--
CANON	CANON FINANCIAL SERVICES INC	44069348	copier 10/01/2026 - 10/3	160.00	0.00	--------.--	--------	--/--/--
CARLS WEL	CARLS WELDING LLC	874469	Dock Brackets	1173.00	0.00	--------.--	--------	--/--/--
CASELLA	CASELLA WASTE MGT INC	3337669	DISPOSAL	1138.67	0.00	--------.--	--------	--/--/--
CASELLA	CASELLA WASTE MGT INC	3337728	DISPOSAL - SLUDGE	3100.83	0.00	--------.--	--------	--/--/--
CASELLA	CASELLA WASTE MGT INC	3339103	DISPOSAL - SLUDGE	3271.58	0.00	--------.--	--------	--/--/--
CASELLA	CASELLA WASTE MGT INC	691039	MSW WEIGHT TICKETS	1176.29	0.00	--------.--	--------	--/--/--
COMCAST	COMCAST	10/08/2026_5	Oct 15, 2026 to Nov 14,	230.52	0.00	--------.--	--------	--/--/--
COMCAST B	COMCAST BUSINESS	285308823	904340584 phone lines	1584.64	0.00	--------.--	--------	--/--/--
CUST COMM	CUSTOMERS COMMERCIAL FINANCE L	86084	Fire Truck Lease Payment	106984.14	0.00	--------.--	--------	--/--/--
ENDYNE	ENDYNE INC	600972	Weekly Discharge	75.00	0.00	--------.--	--------	--/--/--
ENDYNE	ENDYNE INC	602529	Weekly Discharge	75.00	0.00	--------.--	--------	--/--/--
ERA	ENVIRONMENTAL RESOURCE ASSOCIA	159252	water supplies	338.76	0.00	--------.--	--------	--/--/--
FREDS	FRED'S PLUMBING & HEATING INC	10/01/2026_9	Air Condition Repair	2469.96	0.00	--------.--	--------	--/--/--
FREDS	FRED'S PLUMBING & HEATING INC	10/01/2026_A	Gasoline	1658.66	0.00	--------.--	--------	--/--/--
GATES	GATE'S ELECTRIC INC	7037	WWTF Install lights	1945.16	0.00	--------.--	--------	--/--/--
GATES	GATE'S ELECTRIC INC	7038	pump station repair	2511.43	0.00	--------.--	--------	--/--/--
GATES	GATE'S ELECTRIC INC	7039	Prouty Beach breaker	191.08	0.00	--------.--	--------	--/--/--
GATES	GATE'S ELECTRIC INC	7040	Skate shack wiring	1720.00	0.00	--------.--	--------	--/--/--
GATES	GATE'S ELECTRIC INC	7127	Install power to water h	240.69	0.00	--------.--	--------	--/--/--
GILLS POI	GILLS POINT S TIRE	890427	tires, dipsosal, inspect	1677.78	0.00	--------.--	--------	--/--/--
GRAINGER	GRAINGER	9136296069	MACHINERY EYE BOLT	55.56	0.00	--------.--	--------	--/--/--
GRAINGER	GRAINGER	9142616813	DESCALER, SANITIZER	74.86	0.00	--------.--	--------	--/--/--
GRANITE	THE GRANITE GROUP	19134641-00	materials	31.40	0.00	--------.--	--------	--/--/--
GUNTJO	JOSEPH A GUNTER	10-9-26	Hotel VLCT conference	428.71	0.00	--------.--	--------	--/--/--
HARRIS PL	HARRIS PLUMBING AND HEATING	26583	Boiler Replacement	37325.00	0.00	--------.--	--------	--/--/--
HAYES	HAYES FORD INC	10657	PARTS.	13633.13	0.00	--------.--	--------	--/--/--
HAYES	HAYES FORD INC	CM10657	PARTS RETURN	-1800.00	0.00	--------.--	--------	--/--/--
HOLLAND	HOLLAND COMPANY, INC.	PI-42614	Sodium Bisulfite Solutio	1311.50	0.00	--------.--	--------	--/--/--
HOLLAND	HOLLAND COMPANY, INC.	PI-42615	Aluminum Sulfate	4927.65	0.00	--------.--	--------	--/--/--
KIMBALL	KIMBALL MIDWEST	104983930	blades, paint	332.39	0.00	--------.--	--------	--/--/--
LAWSON	LAWSON PRODUCTS INC	9313905098	Supplies	101.01	0.00	--------.--	--------	--/--/--
LEBLANCS	LEBLANCS PEST CONTROL	32359	Pest Control	100.00	0.00	--------.--	--------	--/--/--
MARSJA	JARED MARSH	10/26/26	ww Class montpellier	149.50	0.00	--------.--	--------	--/--/--
MEMPRESS	THE MEMPHREMAGOG PRESS INC.	66927	lead mailer	226.94	0.00	--------.--	--------	--/--/--
MEMPRESS	THE MEMPHREMAGOG PRESS INC.	66864	ENVELOPES	873.00	0.00	--------.--	--------	--/--/--
MEMPRESS	THE MEMPHREMAGOG PRESS INC.	66926	BALLOT MAILER	618.00	0.00	--------.--	--------	--/--/--
MEMPRESS	THE MEMPHREMAGOG PRESS INC.	66747	SPECIAL MEETING BALLOTS	220.73	0.00	--------.--	--------	--/--/--
MORRIS	MORRIS STRATEGIES LLC	4/26	November 2026 invoice	3500.00	0.00	--------.--	--------	--/--/--
OREILLY	OREILLY AUTO PARTS	5691-294026	16OZMYSTYOIL	15.98	0.00	--------.--	--------	--/--/--
OREILLY	OREILLY AUTO PARTS	5691-294754	1QTSYNTHCOIL	13.99	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	381650	Pliers, anti-freeze	42.78	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	381668	BLADES	33.71	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382233	CLAMPS, ADAPTER	24.49	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382309	ANTI-FREEZE	6.98	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382374	BLADE	13.29	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382442	PROPANE, TORCH KIT	56.51	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382499	NUTS/BOLTS/WASHERS	3.97	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382950	ANTI-FREEZE	41.88	0.00	--------.--	--------	--/--/--

Unpaid Invoices For Check Acct 01(GENERAL FUND) From 11/06/2026 To 11/06/2026

Vendor		Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
PIC SHOV	THE PICK & SHOVEL INC	382952	materials	40.22	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382957	supplies	51.26	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	382984	ADAPTERS	20.88	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383006	ANTI-FREEZE	41.88	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383139	REFLECT NUMBER	1.51	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383169	NUMBERS VINYL RETURN	-0.76	0.00	--------.--	--------	--/--/--
RGOSSELIN	RG GOSSELIN INC. CONCRETE & EX	261310NEW	Excavator, Hammer	2060.00	0.00	--------.--	--------	--/--/--
ROBEJA	INDEPENDENT INSURANCE BROKER	3ndqtr	Insurance broker service	650.00	0.00	--------.--	--------	--/--/--
SCHUKA	KARI SCHULZE	10/22/2026	mailers	800.28	0.00	--------.--	--------	--/--/--
SOUTHBAY	SOUTH BAY SUPPLY	832053	WHEELIN BULB	78.67	0.00	--------.--	--------	--/--/--
SOUTHBAY	SOUTH BAY SUPPLY	832104	Supplies	35.30	0.00	--------.--	--------	--/--/--
SOUTHBAY	SOUTH BAY SUPPLY	832105	CABLE TIES	40.74	0.00	--------.--	--------	--/--/--
SOUTHBAY	SOUTH BAY SUPPLY	832474	LOCKNUT	23.76	0.00	--------.--	--------	--/--/--
SPF ATT	SP AND F ATTORNEYS PC	108950	Legal Services	6239.92	0.00	--------.--	--------	--/--/--
STAPLES	STAPLES	6078953862	headphones, paper, ink	153.48	0.00	--------.--	--------	--/--/--
STAPLES	STAPLES	6078953863	Coffee supplies	21.41	0.00	--------.--	--------	--/--/--
STICKS	STICKS & STUFF DERBY	178105	MESH	64.82	0.00	--------.--	--------	--/--/--
TAPLINSEP	TAPLIN SEPTIC PUMPING AND PORT	I11272	Portable Toilet Oct 1, 2	95.00	0.00	--------.--	--------	--/--/--
TAPLINSEP	TAPLIN SEPTIC PUMPING AND PORT	I11316	Monthly Rental: Portable	160.00	0.00	--------.--	--------	--/--/--
UNITED AG	UNITED AG & TURF NE	11872793	3-Point Hitch	1885.00	0.00	--------.--	--------	--/--/--
USABLUE	USA BLUEBOOK	INV01130593	Pilot Valve	633.95	0.00	--------.--	--------	--/--/--
USABLUE	USA BLUEBOOK	INV01205165	supplies	832.43	0.00	--------.--	--------	--/--/--
VHB	VANASSE HANGEN BRUSTLIN INC	0528876	Professional Services	1997.72	0.00	--------.--	--------	--/--/--
VLCT	VERMONT LEAGUE OF CITIES AND T	MOS20260010	Recruitment Expenses	875.00	0.00	--------.--	--------	--/--/--
WELLS FAR	WELLS FARGO FINANCIAL LEASING	5040522346	copier 10/10/2026-11/09/	97.48	0.00	--------.--	--------	--/--/--
WHITE BUR	WHITE AND BURKE REAL ESTATE AD	14979	Professional Services	4665.00	0.00	--------.--	--------	--/--/--
	Report Total			241,088.36	0.00	0.00		

CITY COUNCIL

To the Treasurer of City of Newport, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ ***241,088.36
Let this be your order for the payments of these amounts.

EMAILED

NOV 06 2026

BY: _____

Joe
Kari
Rick
Council

Unpaid Invoices For Check Acct 01(GENERAL FUND) From 11/13/2026 To 11/13/2026

Vendor		Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
AAA POLIC	AAA POLICE SUPPLY	83539	uniform, gear	1267.87	0.00	--------.--	--------	--/--/--
AMAZON	AMAZON BUSINESS	1N7C-G9J6-YF	10/1/26 to 10/31/26	1745.10	0.00	--------.--	--------	--/--/--
ATT MOBIL	AT & T MOBILITY	10/11/2026_6	PD cellular	22.63	0.00	--------.--	--------	--/--/--
AVENU	AVENU INSIGHTS AND ANALYTICS L	INV008551	Vision Land Records Syst	534.00	0.00	--------.--	--------	--/--/--
BANKAMER	BANK OF AMERICA	10/31/26	October 01. 2026 - Octob	15405.61	0.00	--------.--	--------	--/--/--
BATCH	BATCHELDER ASSOCIATES PC	02276310	FY26 Audit	15000.00	0.00	--------.--	--------	--/--/--
BENNDO	DONNA BENNETT	11/6/26	food for playworld	65.87	0.00	--------.--	--------	--/--/--
BROWMI	MICHAEL BROWN	11/2/26	Reimbursement phone and	186.56	0.00	--------.--	--------	--/--/--
BUDBOS	AG SUPERMARKETS INC	01-1090429	water	5.59	0.00	--------.--	--------	--/--/--
COMCAST	COMCAST	10/07/2026_5	comcast 5242	176.23	0.00	--------.--	--------	--/--/--
COMCAST	COMCAST	10/15/2026_5	internet 5476	163.53	0.00	--------.--	--------	--/--/--
FIREASSOC	NEWPORT FIREFIGHTERS ASSOC.	11/02/2026	wire for lights	64.89	0.00	--------.--	--------	--/--/--
FIREASSOC	NEWPORT FIREFIGHTERS ASSOC.	11/02/2026_p	Public outreach	84.81	0.00	--------.--	--------	--/--/--
FIREASSOC	NEWPORT FIREFIGHTERS ASSOC.	11/03/2026	criminal check	30.00	0.00	--------.--	--------	--/--/--
FIREASSOC	NEWPORT FIREFIGHTERS ASSOC.	11/03/2026_2	Background check	30.00	0.00	--------.--	--------	--/--/--
GRANITE	THE GRANITE GROUP	19001471-00	supplies	61.32	0.00	--------.--	--------	--/--/--
HARRIS PL	HARRIS PLUMBING AND HEATING	26552	Modine Heaters install	2729.80	0.00	--------.--	--------	--/--/--
HAYES	HAYES FORD INC	11057	PARTS	69.23	0.00	--------.--	--------	--/--/--
HAYES	HAYES FORD INC	24555	Brake repair	660.88	0.00	--------.--	--------	--/--/--
HORIZONS	HORIZONS ENGINEERING INC	40592	HEI.0024074300 City of N	810.75	0.00	--------.--	--------	--/--/--
JOHNJA	JAMES JOHNSON	091626		202.90	0.00	--------.--	--------	--/--/--
JOHNNI	NICOLE JOHNSON	11/16/2026		202.90	0.00	--------.--	--------	--/--/--
LETS CAMP	LETS CAMP HOLDINGS INC	INV26354	booking fees Oct	208.00	0.00	--------.--	--------	--/--/--
MVP ADMIN	MVP SELECT CARE INC.	CINV024374	HRA 10/01/2026 10/31/202	101.50	0.00	--------.--	--------	--/--/--
NC CLEAN	NORTH COUNTRY CLEANING	11/03/2026	Sept PD Cleaning	600.00	0.00	--------.--	--------	--/--/--
NC CLEAN	NORTH COUNTRY CLEANING	11/03/2026 A	PD Cleaning August	600.00	0.00	--------.--	--------	--/--/--
NEK FIRE	NORTHEAST KINGDOM FIRE AND SAF	2800	Extinguisher Inspection/	291.00	0.00	--------.--	--------	--/--/--
NWPT AMBL	NEWPORT AMBULANCE SERVICE INC	281	November 2026	21536.89	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383368	LNDSCP ADHESIVE	7.88	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383428	CABLE TIE	8.35	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383486	ANCHOR SHACKLE	44.40	0.00	--------.--	--------	--/--/--
PIC SHOV	THE PICK & SHOVEL INC	383312	materials	71.07	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5134	STATE INSPECTION, ENGINE	626.18	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5237	inspection, tires	236.64	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5239	car service	549.20	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5240	tires, brakes	697.76	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5242	INSPECTION, TIRES	236.64	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5244	inspection, tires	204.00	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5245	tires	137.70	0.00	--------.--	--------	--/--/--
RAYS	RAYS AUTO SERVICE	5246	tires	137.70	0.00	--------.--	--------	--/--/--
SOUTHBAY	SOUTH BAY SUPPLY	832389	WIRE TERMINALS	99.00	0.00	--------.--	--------	--/--/--
STAPLES	STAPLES	6078953861	supplies	99.63	0.00	--------.--	--------	--/--/--
SYMQKONIC	SYMQUEST GROUP INC	594002511	PD copier	214.96	0.00	--------.--	--------	--/--/--
VTELEC	VT ELECTRIC COOPERATIVE INC	10/27/2026aa	6475700	104.07	0.00	--------.--	--------	--/--/--
VTELEC	VT ELECTRIC COOPERATIVE INC	10/27/2026bb	307501400	4118.01	0.00	--------.--	--------	--/--/--
VTELEC	VT ELECTRIC COOPERATIVE INC	10/27/2026c	307460200	115.55	0.00	--------.--	--------	--/--/--
VTELEC	VT ELECTRIC COOPERATIVE INC	10/27/2026ff	310000100	24.33	0.00	--------.--	--------	--/--/--
VTELEC	VT ELECTRIC COOPERATIVE INC	10/27/2026hh	4218900	5231.78	0.00	--------.--	--------	--/--/--
VTELEC	VT ELECTRIC COOPERATIVE INC	10/27/2026p	310506000	89.05	0.00	--------.--	--------	--/--/--
VTSPRINGS	VERMONT SPRINGS LLC	141551	Water	25.84	0.00	--------.--	--------	--/--/--

Unpaid Invoices For Check Acct 01(GENERAL FUND) From 11/13/2026 To 11/13/2026

Vendor		Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
W B MASON	WB MASON CO INC	265444991	cups, forks	22.58	0.00	--------.--	--------	--/--/--
W B MASON	WB MASON CO INC	265466045	ENVELOPES	24.99	0.00	--------.--	--------	--/--/--
WALTS	WALT'S SALES & SERVICE INC.	27479	Can-Am install tracks	115.00	0.00	--------.--	--------	--/--/--
	Report Total			76,100.17	0.00	0.00		

CITY COUNCIL

To the Treasurer of City of Newport, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ ****76,100.17
Let this be your order for the payments of these amounts.

_____

_____

_____

_____

_____

EMAILED

NOV 12 2026

BY: _____

Joe

Kari

Rick

Council

Employee Number	Employee Name	Check Number	Check Date	Net Amount	Elec Amount
BENNDO	BENNETT, DONNA J.	25751	11/12/26	1092.70	0.00
BERNTH	BERNIER, THOMAS L.	E2091618	11/12/26	0.00	2386.51
BINGTR	BINGHAM, TRAVIS R.	E2091596	11/12/26	0.00	2470.06
BORSSA	BORSARI, SAMUEL J.	25746	11/12/26	2524.32	0.00
BORSSA	BORSARI, SAMUEL J.	25747	11/12/26	2159.92	0.00
	Total of 2 items for BORSSA			4684.24	0.00
BOUCBE	BOUCHER, BENJAMIN G.	E2091619	11/12/26	0.00	1624.44
BROCAS	BROCK, ASHLEIGH E.	E2091591	11/12/26	0.00	1396.33
BROWMI	BROWN, MICHAEL E.	E2091632	11/12/26	0.00	1844.96
BROWMI	BROWN, MICHAEL E.	E2091633	11/12/26	0.00	334.80
	Total of 2 items for BROWMI			0.00	2179.76
BURDRO	BURDICK, ROBERT A., JR	E2091620	11/12/26	0.00	1526.72
CAMBTU	CAMBER, TUCKER J.	E2091621	11/12/26	0.00	1527.69
CARRER	CARRIER, ERIC A.	E2091628	11/12/26	0.00	1983.87
CHENFR	CHENEY, FRANCIS E., III	E2091594	11/12/26	0.00	2335.83
CHURRO	CHURCHILL, ROBYN D H.	E2091592	11/12/26	0.00	1978.64
DILLTR	DILLON, TRAVIS J.	E2091622	11/12/26	0.00	1842.83
FLYNKU	FLYNN, KURK O.	E2091608	11/12/26	0.00	1904.75
FOLSJO	FOLSOM, JOSHUA A.	25750	11/12/26	1336.69	0.00
GAGELA	GAGE, LARRY L., JR	E2091623	11/12/26	0.00	1620.93
GAGEPA	GAGE, PAULINE M.	E2091635	11/12/26	0.00	54.95
GONYAN	GONYAW, ANDREW T.	E2091597	11/12/26	0.00	1214.03
GOSSRO	GOSSELIN, ROBERT J.	E2091639	11/12/26	0.00	1393.74
GOSSROG	GOSSELIN, ROGER M.	E2091614	11/12/26	0.00	149.30
GRENLE	GRENIER, LEO C., III	25748	11/12/26	2081.68	0.00
GUNTJO	GUNTER, JOSEPH A.	E2091589	11/12/26	0.00	3264.46
HAMIZA	HAMILTON, ZACHARY P.	E2091636	11/12/26	0.00	1028.15
HARTER	HARTMAN, ERIC P.	E2091624	11/12/26	0.00	1444.80
HERMJA	HERMAN, JASON M.	E2091629	11/12/26	0.00	2192.52
HORNDU	HORNE, DUSTIN J.	E2091613	11/12/26	0.00	1906.59
JACOTA	JACOBS, TANNER D.	E2091598	11/12/26	0.00	1855.37
JOHNJA	JOHNSON, JAMES D.	E2091593	11/12/26	0.00	1823.09
KEITNI	KEITHAN, NICHOLAS N.	E2091599	11/12/26	0.00	2421.76
KREIKI	KREIG, KIMBERLY S.	E2091595	11/12/26	0.00	824.53
LACOKE	LACOSS, KEVIN W.	E2091616	11/12/26	0.00	774.82
LANCRJ	LANCASTER, ROYCE J., JR	E2091625	11/12/26	0.00	1548.81
LANCRO	LANCASTER, ROYCE E., SR	E2091600	11/12/26	0.00	2493.35
LECLJJ	LECLAIR, JAMES A., JR	E2091601	11/12/26	0.00	1945.95
LEINEM	LEINOFF, EMILY R L.	E2091609	11/12/26	0.00	2106.22
LILLJO	LILLIS, JOSHUA S.	E2091602	11/12/26	0.00	1851.53
MARCCO	MARCOUX, COREY J.	E2091626	11/12/26	0.00	877.90
MARSJA	MARSH, JARED A.	E2091630	11/12/26	0.00	2428.56
MCKEDO	MCKENNY, DOUGLAS G., JR	25749	11/12/26	1655.24	0.00
MILLER	MILLER, ERIC R.	E2091610	11/12/26	0.00	1983.81
MORIJO	MORIN, JONATHAN L.	E2091603	11/12/26	0.00	3251.28
MOULCH	MOULTON, CHARLES D.	E2091604	11/12/26	0.00	3527.84

Employee Number	Employee Name	Check Number	Check Date	Net Amount	Elec Amount
PATEAN	PATENAUDE, ANDREW M.	E2091627	11/12/26	0.00	1807.58
PAVEWI	PAVELCHAK, WILLIAM J.	E2091631	11/12/26	0.00	267.16
PHILEM	PHILLABAUM, EMILY G.	E2091611	11/12/26	0.00	1559.79
RIVENI	RIVERS, NICHOLAS R.	E2091605	11/12/26	0.00	3754.22
RONDJO	RONDEAU QUARMBY, JOSEE	E2091637	11/12/26	0.00	127.38
ROWEJO	ROWE, JONATHAN M.	25754	11/12/26	365.66	0.00
SCHUEM	SCHUBERT, EMILY E.	E2091638	11/12/26	0.00	282.59
SCHUKA	SCHULZE, KARI G.	E2091590	11/12/26	0.00	1601.59
SERLAN	SERLIS, ANDREW J.	25755	11/12/26	335.07	0.00
SMITCO	SMITH, CODY M.	E2091606	11/12/26	0.00	2008.62
STAPMA	STAPLES, MARY E.	E2091634	11/12/26	0.00	277.05
STERRY	STERLING, RYAN J.	25753	11/12/26	185.27	0.00
STERRY	STERLING, RYAN J.	25752	11/12/26	58.18	0.00
	Total of 2 items for STERRY			243.45	0.00
STORRI	STORY, RICHARD P.	E2091640	11/12/26	0.00	862.20
SYKECO	SYKES, COLIN S.	E2091607	11/12/26	0.00	1892.68
WALTKR	WALTERS, KRISTEN L.	E2091615	11/12/26	0.00	276.12
WELLMO	WELLS, MONICA R.	E2091612	11/12/26	0.00	1420.87
YOUNJE	YOUNG, JEFFREY R.	E2091617	11/12/26	0.00	1885.21
				11794.73	85164.78

To the Treasurer of City of Newport Vermont:

We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating $ **96,959.51

Let this be your order for the payments of these amounts.

City Council:

_____ _____ _____ _____ _____

Jay Walsh
91 Jackson St.
Newport, Vermont 05855
Jaywalsh@usa.net

TEL/TXT 413-329-1755

RECEIVED
OCT 27 2026
CLERK/TREASURER
CITY OF NEWPORT, VT

DATE: October 27, 2026

City of Newport
Attention: City Clerk
222 Main Street
Newport, VT 05855

Re: Public Records Request — Records Reflecting Interpretation of 17 V.S.A. § 2645

Dear Mr. Johnson, Newport City Clerk,

Pursuant to the Vermont Public Records Act, **1 V.S.A. § 318**, I am requesting copies of the following public records. This request covers records held by the City of Newport, the City Attorney, the Charter Committee, and the City Council. I am seeking records that reflect how city officials interpreted and applied **17 V.S.A. § 2645** in deciding to present the proposed charter changes as a single ballot question.

1. Records Requested

I request any and all records, regardless of format, that constitute or reflect written communications, memoranda, correspondence, or guidance from the City Attorney regarding **17 V.S.A. § 2645**, including but not limited to:

a. **Any written records, memoranda, or correspondence** from the City Attorney to the Charter Committee or the City Council regarding the requirement to vote on "each separate proposal" under **17 V.S.A. § 2645(7)(B)(i)** , including written statements on whether multiple charter proposals may be combined into a single ballot question.

b. **Any written records, memoranda, or correspondence** from the City Attorney to the Charter Committee or the City Council regarding the "too long or unwieldy" provision in **17 V.S.A. § 2645(7)(B)(ii)** , including written statements on whether that provision authorizes combining multiple separate proposals into a single vote.

c. **Any written records, memoranda, or correspondence** from the City Attorney to the Charter Committee or the City Council regarding the validity of presenting the proposed charter changes as a single ballot question.

d. **Any correspondence, emails, memos, or notes passing between or among members of the City Council and members of the Charter Committee** that relay, summarize, or discuss the City Attorney's written statements or guidance regarding the interpretation or application of **17 V.S.A. § 2645**.

e. **Any records reflecting the date, subject matter, and setting** in which these written communications or statements were requested or provided, including whether they were discussed in executive session or outside executive session.

f. **Emails, text messages, instant messages, or other electronic communications** between the City Attorney and any member of the Charter Committee or the City Council concerning the interpretation or application of **17 V.S.A. § 2645**.

g. **Any draft or final documents** prepared by the City Attorney for the Charter Committee or the City Council interpreting **17 V.S.A. § 2645**.

2. Legal Basis for Disclosure

The records I am seeking are subject to disclosure under the Vermont Public Records Act for the following reasons:

- **Public Law and Public Process:** These records concern the interpretation of a state statute to determine the validity of a public vote on a citywide ballot. That is a matter of public law and public process. The records directly affect the public's right to vote on each separate proposal.
- **The Communications May Not Be Privileged:** If these written communications were shared outside of a properly noticed executive session, or if they were relayed between Council members and Committee members outside of a protected setting, they may not meet the legal test for confidentiality required to withhold them.
- **The Public's Strong Interest:** The Vermont Public Records Act is to be "liberally construed" in favor of disclosure. The public has a strong interest in understanding how its officials interpreted the law that governs its voting rights. Denying access to this information would undermine the public's ability to evaluate the legality of the process used to present these charter changes.
- **The Burden is on the Agency:** Under **1 V.S.A. § 318(b)(2)**, if any of the requested records are withheld, the custodian bears the burden of proving that the record is exempt from disclosure.

3. Request for Written Certification of Any Denial

If any of the requested records are withheld, I request that you provide the written certification required by **1 V.S.A. § 318(b)(2)** , including:

a. The specific records or categories of records being withheld.

b. The specific statutory basis for the denial.

c. The reasons why the record is exempt from disclosure.

4. Format of Production

I request that the records be provided in electronic format (PDF or native electronic file) where possible. If electronic production is not feasible, I request printed copies.

5. Fee Waiver Request

I request a waiver of any fees for copying and production. The requested records concern a matter of significant public interest: the validity of a public vote on a citywide ballot and the public's right to vote on each separate charter proposal. Disclosure will contribute to public understanding of how the city interpreted and applied **17 V.S.A. § 2645** in deciding to present the charter changes as a single ballot question. I am willing to pay reasonable costs if a waiver is denied, but I request prior notice of any charges.

6. Timeline

Under **1 V.S.A. § 318(b)(1)** , I request that you promptly produce the records or provide a written denial within three business days.

Thank you for your attention to this request. Please contact me if you need clarification or additional information.

Sincerely,

Jay Walsh

Newport City Resident

11/10/2026

Mayor Rick Ufford-Chase
Mayor, City of Newport
222 Main Street, Newport, VT 05855

Re: Appeal of Partial Denial — Request for the Legal Determination Authorizing a Single-Question Vote on the Charter

Dear Mayor Ufford-Chase:

I appeal under 1 V.S.A. § 318(c) from the City's partial denial of my public records request dated October 27, 2026. The core of this appeal is not a general dispute over attorney-client privilege. It is this: **The City Council and Charter Committee have publicly claimed that legal advice they received permits combining all charter amendments into a single yes/no vote. I request that legal determination.** This determination directly concerns the validity of the election procedure and the public's right to vote, and therefore warrants heightened scrutiny of any privilege claim.

1. The Statutory Text Does Not Support a Single-Question Vote

17 V.S.A. § 2645(7)(B)(i) provides that the ballot "shall permit the voter to vote on **each separate proposal** contained within the charter proposal" . The only exception is where the legislative body determines that the proposal is "too long or unwieldy to be shown in the amended form," in which case "voters shall be permitted to vote upon **each separate proposal** in its entirety in the form of a yes or no proposition" . The exception applies to each separate proposal, not to combining all proposals into one question.

The City's public statements—in the "Task Force Letter" and the "Open Letter"—claim that "legislators and lawyers assured us" that a single vote is permissible. That legal determination, if it exists, must be disclosed so the public can evaluate whether it has any basis in the statutory text.

2. The Privilege Cannot Be Used as Both Sword and Shield

Officials have publicly invoked this legal advice to justify their decision. Vermont law does not permit a party to use privilege as "both a sword and a shield" to ensure that the public receives only "an incomplete and one-sided version" of the facts. *State v. Valley*, 153 Vt. 380, 395 (1989). Where officials have publicly characterized the content of the advice ("the lawyers told us we could do this") and used it to support an election decision, fairness requires disclosure of the underlying communications concerning the same subject matter. Otherwise, the privilege becomes an instrument for officials to selectively use the law publicly while evading public scrutiny—which is incompatible with the transparency that the City Council and Mayor have repeatedly emphasized in their public communications.

3. The Privilege Log Is Insufficient

The City's privilege log contains numerous entries labeled simply "RE: Attorney-Client," without explaining why each communication constitutes legal advice rather than policy discussion. Vermont courts require a document-by-document justification; a blanket assertion is insufficient. The emails I have received show that the City Attorney participated in discussions regarding "messaging," "mailers," and "media strategy"—these are political and policy matters, not legal advice, and the portions concerning them should not be privileged.

4. Requested Relief

I request that the Mayor:

1. Order the City Attorney to produce **the written legal determination** (or a sufficiently specific written summary) authorizing a single-question vote, or
2. If the City maintains that no such written determination exists, issue a written confirmation that officials' public statements were not based on a formal legal opinion, or
3. Provide a **supplemented privilege log** for each withheld communication, specifying the author, recipient, date, and specific reasons why it constitutes legal advice, and submit the disputed records for in camera review.

5. A Note on Transparency

The Mayor and City Council have repeatedly emphasized open and transparent government. This appeal provides an opportunity to demonstrate that those principles are not merely rhetoric. The public's right to know why their votes are being structured as a single question is at the core of democratic accountability.

6. Response Deadline

I request that you issue a written determination on this appeal within **five business days** of receipt, as required by 1 V.S.A. § 318(c)(1) . I reserve the right to treat any failure to issue a timely written determination as a final denial and to pursue the remedies available under 1 V.S.A. § 319.

Respectfully,
Jay Walsh
91 Jackson St. Newport, VT 05855
413-329-1755

Reasons Against Budgeting All Labor in General Fund.docx

Reasons Against Budgeting All Labor in the General Fund and Using Transfers

To: Municipal Board and Management
Subject: GASB-based concerns with budgeting all labor and associated costs in the General Fund and using transfers from Proprietary Funds
Date: Current

Introduction

This memo summarizes the principal Governmental Accounting Standards Board (**GASB**) financial reporting concerns with budgeting all municipal labor and associated costs in the General Fund while using transfers from Proprietary Funds to cover those costs. The scope is limited to U.S. state and local government financial reporting under GASB guidance, particularly the reporting of proprietary fund operating activity, interfund services, interfund reimbursements, and interfund transfers.

Based on the available facts, the proposed structure presents meaningful reporting risks if the labor and associated costs benefit Proprietary Fund operations but are not reported as Proprietary Fund expenses. The principal concern is that using transfers to cover labor costs may not reflect the economic substance of the activity and may obscure the operating results and cost recovery of the Proprietary Funds.

Issues

- Whether budgeting all labor and associated costs in the General Fund could materially distort Proprietary Fund operating results.
- Whether payments from Proprietary Funds to the General Fund should be reported as transfers, interfund services, or interfund reimbursements.
- Whether the proposed structure could improperly report General Fund revenue or obscure the actual cost of Proprietary Fund operations.
- Whether the proposed structure could impair rate-setting, cost recovery analysis, and financial statement transparency.

Facts

1. The municipality has both General Funds and Proprietary Funds.
2. The Board is considering budgeting all labor and associated costs in the General Fund.
3. The Board would have Proprietary Funds transfer resources to the General Fund to cover labor and associated costs.

4. Some portion of the labor and associated costs appears to benefit Proprietary Fund operations.

Assumptions: This memo assumes the Proprietary Funds are enterprise-type activities reported under GASB proprietary fund guidance, and that at least some labor costs paid or budgeted in the General Fund are attributable to services or activities benefiting those Proprietary Funds. If the labor does not benefit the Proprietary Funds, or if the payments represent a true subsidy rather than compensation for services or cost reimbursement, the reporting analysis may differ.

Applicable Guidance

GASB proprietary fund reporting focuses on operating income, changes in net position, financial position, and cash flows. Proprietary fund financial statements are presented using the economic resources measurement focus and accrual basis of accounting, and required statements include the statement of net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows under GASB Statement No. 34 and GASB Cod. sec. P80.101–.104 1.

GASB Statement No. 34 distinguishes interfund services, interfund transfers, and interfund reimbursements. Interfund services are sales and purchases of goods or services between funds for a price approximating external exchange value and are reported as revenue in the seller fund and expenditure or expense in the purchaser fund. Interfund transfers are flows of assets without equivalent flows of assets in return and without a repayment requirement. Interfund reimbursements are repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them and should not be displayed as interfund activity in the financial statements 6.

GASB guidance further states that interfund reimbursements should reduce the expenditures or expenses in the fund that originally paid them and increase expenditures or expenses in the funds responsible for them. Accordingly, reimbursements are not displayed as interfund activity in the financial statements, except on the statement of cash flows 3.

Analysis

The primary concern is that budgeting all labor and associated costs in the General Fund may cause the Proprietary Funds to understate operating expenses and overstate operating income. Proprietary fund reporting is intended to present the cost and results of business-type activities, including operating income, changes in net position, financial position, and cash flows. If labor costs incurred to operate a utility or other enterprise activity remain in the General Fund and are offset only by transfers, the Proprietary Fund statements may not reflect the full cost of providing services under GASB Statement No. 34 and GASB Cod. sec. P80.101–.104 1.

The second concern is that transfers may not match the substance of the transaction. GASB Statement No. 34 treats transfers as nonreciprocal flows of assets without equivalent flows of assets in return. If the Proprietary Funds are paying the General Fund because General

Fund employees performed work for the Proprietary Funds, or because the General Fund initially paid payroll costs for which the Proprietary Funds are responsible, the substance is more likely an interfund service or an interfund reimbursement—not a transfer 6.

The third concern is the proper treatment of reimbursements. When the General Fund initially pays labor costs that are the responsibility of a Proprietary Fund, GASB guidance indicates that the reimbursement should reduce the General Fund's expenditures or expenses and increase the Proprietary Fund's expenses. Reporting the cash movement as a transfer would leave the original labor cost in the General Fund and present the Proprietary Fund outflow outside operating expenses, which can misstate both funds' operating activity 3.

The fourth concern is that the proposed approach may obscure cost recovery and rate-setting information. Enterprise funds are often evaluated based on whether user charges, rates, and fees are sufficient to recover the cost of operations. If labor and benefit costs attributable to the Proprietary Funds are reported in the General Fund rather than as Proprietary Fund operating expenses, management, the Board, bondholders, rate consultants, and users of the financial statements may receive an incomplete picture of the true cost of service.

The fifth concern is improper General Fund revenue recognition. Interfund services provided and used are generally appropriate only when the transaction is a sale or purchase of goods or services between funds at a price approximating external exchange value, or under an established standard rate structure. Checkpoint analysis of GASB interfund activity notes that interfund services provided and used are the only interfund activities for which it is generally proper to recognize revenue in one fund and expense or expenditure in another when the activity is internal to the primary government, and that such charges should be supported by routinely provided services and established standard rates 4. If the arrangement is merely an allocation of labor or overhead without a valid service-charge basis, recognizing General Fund revenue may be inappropriate.

Relatedly, allocations of overhead expenses require care. Checkpoint analysis notes that when funds allocate overhead expenses, such as accounting staff salaries, the allocation may need to be reversed unless it is appropriate to report the charge as a direct expense of the program to which the expense was allocated. Administrative overhead charges included with centralized expenses may be permissible in some circumstances, but the structure should be supportable and consistently disclosed or applied as required 5.

Conclusion

Budgeting all labor and associated costs in the General Fund and using transfers from Proprietary Funds to cover those costs is generally not the preferred GASB reporting approach when the labor benefits Proprietary Fund operations. The approach can understate Proprietary Fund operating expenses, overstate Proprietary Fund operating income, and reduce transparency over cost recovery and rate-setting.

If the General Fund initially pays labor costs for which Proprietary Funds are responsible, the more supportable GASB treatment is generally an interfund reimbursement: reduce the

General Fund's expenditures or expenses and record the expense in the responsible Proprietary Fund. If the General Fund provides identifiable services to the Proprietary Funds, interfund service charges may be appropriate if supported by established rates or a reasonable service-charge methodology. Transfers should be reserved for true nonreciprocal resource flows, not for reimbursement of labor costs or payment for services.

Management should document which labor costs benefit each fund, determine whether the arrangement represents a reimbursement, service charge, or true transfer, and ensure that Proprietary Fund statements reflect the full operating cost of the enterprise activities.

References

1. GASB Cod. sec. P80.101–.104 Proprietary Fund Accounting and Financial Reporting [1]
2. GASB Statement No. 34 / GASB Cod. sec. 1800.102 Interfund Activity—Services, Transfers, and Reimbursements [6]
3. GASB Interfund, Internal, and Intra-Entity Activity and Balances, ¶¶9.09–9.11 [3]
4. Checkpoint: 301 Interfund Activity and Balances [4]
5. Checkpoint: 1205 Required Financial Statements—Statement of Activities, Allocations of Overhead Expenses [5]

Account	Budget	Actual	Actual % of Budget
00-6-30-20 TAXES			
00-6-30-20-00.00 Property Taxes	6,327,254.64	12,105,174.44	191.32%
00-6-30-20-01.00 Property Taxes (Approp)	0.00	0.00	0.00%
00-6-30-20-04.00 Fish & Wildlife Taxes	200.00	0.00	0.00%
00-6-30-20-06.00 Interest Current	18,500.00	7,449.86	40.27%
00-6-30-20-08.00 Corrections Contract	106,000.00	0.00	0.00%
00-6-30-20-10.00 Payments in Lieu of Taxes	638,756.00	654,124.00	102.41%
00-6-30-20-13.00 PILOT - NEKHS	700.00	0.00	0.00%
00-6-30-20-15.00 Interest Delinquent	15,000.00	15,035.57	100.24%
00-6-30-20-16.00 Penalty Delinquent	40,000.00	0.00	0.00%
00-6-30-20-19.00 State Muni Tax Adj	0.00	246,572.06	100.00%
00-6-30-20-20.00 PILOT - NEKCA	0.00	0.00	0.00%
00-6-30-20-21.00 PILOT Hospital #3	40,000.00	0.00	0.00%
00-6-30-20-22.00 Tax Sale Redemption	0.00	0.00	0.00%
00-6-30-20-24.00 Pilot Natural Resources	1,200.00	1,346.15	112.18%
Total TAXES	**7,187,610.64**	**13,029,702.08**	**181.28%**
00-6-30-21 LICENSES & FEES			
00-6-30-21-01.00 Beverage Licenses	2,000.00	70.00	3.50%
00-6-30-21-15.00 Green Mountain Passport	10.00	14.00	140.00%
00-6-30-21-20.00 Dog Licenses	1,200.00	87.00	7.25%
00-6-30-21-30.00 Zoning Permits/Misc Copie	6,500.00	2,295.28	35.31%
00-6-30-21-40.00 Misc - City Clerk Receipt	100.00	0.00	0.00%
00-6-30-21-41.00 NSF Fee	0.00	20.00	100.00%
00-6-30-21-45.00 Vault Time	800.00	311.00	38.88%
00-6-30-21-47.00 Vault Copies	2,500.00	1,350.00	54.00%
00-6-30-21-48.00 Avenu Copy Revenue	600.00	579.00	96.50%
00-6-30-21-50.00 City Clerk Recording Fees	35,000.00	17,666.39	50.48%
00-6-30-21-55.00 Certified Birth Certs	5,000.00	2,270.00	45.40%
00-6-30-21-56.00 Marriage Certificate	1,000.00	645.00	64.50%
00-6-30-21-57.00 Certified Death Certs	3,500.00	1,030.00	29.43%
00-6-30-21-63.00 Record Restoration Reserv	0.00	0.00	0.00%
Total LICENSES & FEES	**58,210.00**	**26,337.67**	**45.25%**
00-6-30-22 REIMBURSEMENTS			
00-6-30-22-61.00 Cty Treasurer Reim School	7,500.00	0.00	0.00%
00-6-30-22-75.00 Hold Harmless	27,000.00	33,129.00	122.70%
Total REIMBURSEMENTS	**34,500.00**	**33,129.00**	**96.03%**
00-6-30-23 MISCELLANEOUS REVENUES			
00-6-30-23-30.00 USDA Grant Fund	0.00	0.00	0.00%
00-6-30-23-35.00 Grants Inc fund	0.00	0.00	0.00%
00-6-30-23-41.00 MERP Grant	325,635.00	0.00	0.00%
00-6-30-23-42.00 Vendor Permits	3,500.00	350.00	10.00%
00-6-30-23-43.00 Special Event Permit	100.00	0.00	0.00%
00-6-30-23-44.00 VT BGS Building Mini Grt	4,000.00	0.00	0.00%
00-6-30-23-53.00 Municipal Planning Grant	30,000.00	0.00	0.00%

Account	Budget	Actual	Actual % of Budget
00-6-30-23-66.00 Reim Recycled Metal	0.00	342.50	100.00%
00-6-30-23-67.00 Equalization Reim.	2,000.00	0.00	0.00%
00-6-30-23-72.00 Refunds	0.00	0.00	0.00%
00-6-30-23-78.00 Cell Tower Lease	37,000.00	13,832.58	37.39%
00-6-30-23-81.00 Haz Waste SWIP Grant	3,400.00	0.00	0.00%
00-6-30-23-85.00 VT Com Fnd gt#168040	0.00	25,000.00	100.00%
00-6-30-23-94.00 NCRC Reimbursement	0.00	0.00	0.00%
00-6-30-23-98.00 Insurance Refunds/Claims	0.00	659.94	100.00%
00-6-30-23-99.00 Misc Income	500.00	1,863.98	372.80%
Total MISCELLANEOUS REVENUES	**406,135.00**	**42,049.00**	**10.35%**
00-6-30-29 OTHER INTEREST INCOME			
00-6-30-29-24.00 Wal-Mart Fund Interest	0.00	0.00	0.00%
00-6-30-29-29.00 Interest Tennis Court Fun	0.00	0.00	0.00%
00-6-30-29-32.00 Interest on Checking MBA	6,300.00	2,993.87	47.52%
00-6-30-29-37.00 Interest Coventry St Fd	0.00	0.00	0.00%
00-6-30-29-38.00 Int Reappraisel Fund	0.00	0.00	0.00%
00-6-30-29-45.00 PW Comp Time Fund	0.00	0.00	0.00%
00-6-30-29-94.00 Bike Path	48,000.00	0.00	0.00%
00-6-30-29-95.00 Int Wal-Mart Funds	0.00	0.00	0.00%
00-6-30-29-97.00 Proceeds from Debt 2018 F	0.00	0.00	0.00%
00-6-30-29-99.00 2020 Ford Explorer Procee	0.00	0.00	0.00%
Total OTHER INTEREST INCOME	**54,300.00**	**2,993.87**	**5.51%**
00-6-30-30 Revenue Transfer			
00-6-30-30-08.00 Sewer Salaries & Benefits	94,437.29	0.00	0.00%
00-6-30-30-09.00 Water Salaries & Benefits	33,613.29	0.00	0.00%
00-6-30-30-99.00 Transfer In	0.00	0.00	0.00%
Total Revenue Transfer	**128,050.58**	**0.00**	**0.00%**
00-6-40-41 POLICE DEPT INCOME			
00-6-40-41-05.00 Special Invest Unit SIU	30,000.00	15,000.00	50.00%
00-6-40-41-06.00 VT Traffic Court Fines	10,000.00	8,204.37	82.04%
00-6-40-41-13.00 Police Contracted Service	0.00	1,871.36	100.00%
00-6-40-41-14.00 Oper Stonegarden 97.067	0.00	33,981.50	100.00%
00-6-40-41-15.00 NCUHS Resource Officer	68,500.00	4,916.16	7.18%
00-6-40-41-18.00 Leahy Bproof Vest Grant	0.00	0.00	0.00%
00-6-40-41-20.00 Parking Fines	1,000.00	145.00	14.50%
00-6-40-41-30.00 SHARP Details 20.600	0.00	6,661.27	100.00%
00-6-40-41-34.00 PD Vehicle Sales Income	0.00	0.00	0.00%
00-6-40-41-35.00 Police Reports	7,000.00	1,515.00	21.64%
00-6-40-41-38.00 VT Rural Dev Innovation G	0.00	0.00	0.00%
00-6-40-41-40.00 Dispatch Income	320,036.93	64,602.53	20.19%
00-6-40-41-98.00 Dog Impound Fees	200.00	40.00	20.00%
00-6-40-41-99.00 Other Income	0.00	3,895.34	100.00%
Total POLICE DEPT INCOME	**436,736.93**	**140,832.53**	**32.25%**

Account	Budget	Actual	Actual % of Budget
00-6-45-41 FIRE DEPT INCOME			
00-6-45-41-02.00 VT Com Foundation 2024441	0.00	0.00	0.00%
00-6-45-41-05.00 Coventry Capital Share	35,000.00	0.00	0.00%
00-6-45-41-06.00 Proceeds Fr Fire Trk Bond	0.00	0.00	0.00%
00-6-45-41-17.00 Fire Dept-Miscellaneous	0.00	0.00	0.00%
Total FIRE DEPT INCOME	**35,000.00**	**0.00**	**0.00%**
00-6-50-51 STREET DEPT INCOME			
00-6-50-51-01.00 Street Dept-St Aid to Hig	156,000.00	93,555.22	59.97%
00-6-50-51-02.00 Public Works Other Income	0.00	0.00	0.00%
00-6-50-51-03.00 Street Dept-Labor & Mater	0.00	0.00	0.00%
00-6-50-51-06.00 Lane Mileage	0.00	0.00	0.00%
00-6-50-51-08.00 Sewer Salaries & Benefits	132,397.47	0.00	0.00%
00-6-50-51-09.00 Water Salaries & Benefits	132,397.47	0.00	0.00%
00-6-50-51-11.00 GrandStand:HUD Grnt	125,000.00	0.00	0.00%
00-6-50-51-11.01 Grandstand:Freeman Fdn Gr	25,000.00	0.00	0.00%
00-6-50-51-14.00 PW Vehicle/Equip Revenue	0.00	0.00	0.00%
00-6-50-51-18.00 AOT Paving Grant	0.00	0.00	0.00%
00-6-50-51-21.00 Stormwater GA0846 Grant	0.00	0.00	0.00%
00-6-50-51-21.10 Stormwater Grants	0.00	0.00	0.00%
00-6-50-51-27.00 NBRC Causeway Grant	0.00	0.00	0.00%
00-6-50-51-34.00 AOT Bike Path CA0009	0.00	0.00	0.00%
00-6-50-51-35.00 EV Car Charging Income	1,500.00	0.00	0.00%
Total STREET DEPT INCOME	**572,294.94**	**93,555.22**	**16.35%**
00-6-60-10 City Landscaper			
00-6-60-10-01.00 Donations	0.00	965.00	100.00%
Total City Landscaper	**0.00**	**965.00**	**100.00%**
00-6-70 RECREATION DEPT INCOME			
00-6-70-70 GRANTS & FEES			
00-6-70-70-04.00 BGS Capital Grant	0.00	0.00	0.00%
00-6-70-70-05.00 Aquatic Nuis AQ19-55	0.00	0.00	0.00%
00-6-70-70-07.00 Wavied Event Fees	0.00	0.00	0.00%
Total GRANTS & FEES	**0.00**	**0.00**	**0.00%**
00-6-70-71 SENIOR CENTER			
00-6-70-71-01.00 Senior Center-Salary Reim	3,800.00	968.86	25.50%
00-6-70-71-03.00 Gym Rental	10,000.00	8,575.00	85.75%
00-6-70-71-04.00 VOREC Grant	0.00	0.00	0.00%
00-6-70-71-06.00 Senior Ctr Other Reim	300.00	200.00	66.67%
Total SENIOR CENTER	**14,100.00**	**9,743.86**	**69.11%**
00-6-70-73 PROUTY BEACH			

Account	Budget	Actual	Actual % of Budget
00-6-70-73-01.00 Prouty Beach-Admissions	500.00	0.00	0.00%
00-6-70-73-02.00 P B Transient Camping	283,000.00	161,903.59	57.21%
00-6-70-73-03.00 Prouty Beach Seasonal Pmt	54,900.00	12,590.74	22.93%
00-6-70-73-04.00 Prouty Beach-Misc Income	0.00	774.00	100.00%
00-6-70-73-05.00 PB Green Space Rental	0.00	0.00	0.00%
00-6-70-73-06.00 Equipment Rental	500.00	0.00	0.00%
00-6-70-73-09.00 PB Facility Rental	3,000.00	586.00	19.53%
00-6-70-73-10.00 PB Athletic Fields Rental	600.00	245.00	40.83%
00-6-70-73-11.00 Prouty Beach-Electric	6,000.00	3,914.71	65.25%
00-6-70-73-12.00 Campground Store	12,000.00	9,394.06	78.28%
00-6-70-73-13.00 Annual Events	30,000.00	3,171.72	10.57%
Total PROUTY BEACH	**390,500.00**	**192,579.82**	**49.32%**
00-6-70-76 RECREATION PROGRAMS			
00-6-70-76-02.00 Miscellaneous	0.00	0.00	0.00%
00-6-70-76-05.00 Summer Camp Programs	25,000.00	4,040.00	16.16%
00-6-70-76-07.00 Adult Programs	6,500.00	2,724.35	41.91%
00-6-70-76-08.00 Youth Summer Programs	1,000.00	90.00	9.00%
00-6-70-76-09.00 Youth Winter Programs	1,000.00	0.00	0.00%
Total RECREATION PROGRAMS	**33,500.00**	**6,854.35**	**20.46%**
00-6-70-78 GARDNER PARK			
00-6-70-78-01.00 Lights/Misc	0.00	0.00	0.00%
00-6-70-78-03.00 GP Restoration	0.00	0.00	0.00%
00-6-70-78-04.00 Donations	0.00	0.00	0.00%
00-6-70-78-05.00 Field Rental	6,000.00	3,107.00	51.78%
00-6-70-78-08.00 GP Green Space Rental	1,500.00	875.00	58.33%
00-6-70-78-09.00 Skating Rink Income	1,500.00	0.00	0.00%
Total GARDNER PARK	**9,000.00**	**3,982.00**	**44.24%**
00-6-70-79 WATERFRONT			
00-6-70-79-01.00 Dock Rent Northern Star	5,525.00	4,875.00	88.24%
00-6-70-79-02.00 Northern Star Electric Re	1,500.00	447.45	29.83%
00-6-70-79-03.00 Dinghy Dock Revenue	500.00	0.00	0.00%
00-6-70-79-04.00 Gateway Center Rental	24,000.00	3,305.00	13.77%
00-6-70-79-05.00 Gateway Ctr-Snack Bar	0.00	0.00	0.00%
00-6-70-79-06.00 Gateway Kitchen 2FL	0.00	0.00	0.00%
00-6-70-79-09.00 Waterfront-Gasoline Sales	65,000.00	57,111.60	87.86%
00-6-70-79-10.00 Waterfront-Misc Sales	2,000.00	2,229.17	111.46%
00-6-70-79-11.00 Waterfront Transient	3,000.00	0.00	0.00%
00-6-70-79-12.00 Waterfront Seasonal Slips	50,000.00	7,590.00	15.18%
Total WATERFRONT	**151,525.00**	**75,558.22**	**49.87%**
00-6-70-80 BOAT WASHING STATION			
Total BOAT WASHING STATION	**0.00**	**0.00**	**0.00%**

Account	Budget	Actual	Actual % of Budget
00-6-70-81 MOORING MANAGEMENT			
Total MOORING MANAGEMENT	**0.00**	**0.00**	**0.00%**
Total RECREATION DEPT INCOME	**598,625.00**	**288,718.25**	**48.23%**
Total Revenues	**9,511,463.09**	**13,658,282.62**	**143.60%**
00-7-30 GOVERNMENT OPERATIONS			
00-7-30-30 SALARIES & BENEFITS			
00-7-30-30-10.00 Salaries - Council	9,550.00	1,800.00	18.85%
00-7-30-30-10.02 Salaries - Manager	184,225.00	78,071.31	42.38%
00-7-30-30-10.03 Salaries - Elections	3,000.00	987.77	32.93%
00-7-30-30-10.04 Salaries - Treasurer	115,362.50	45,837.10	39.73%
00-7-30-30-10.05 Salaries - Assessor	0.00	0.00	0.00%
00-7-30-30-10.06 Reappraisal Salaries	31,000.00	9,734.75	31.40%
00-7-30-30-10.07 Salaries - Clerk	112,662.51	43,185.62	38.33%
00-7-30-30-10.08 Salaries - Plan & Zoning	86,160.00	34,140.20	39.62%
00-7-30-30-10.09 DRB Board Salaries	2,000.00	252.00	12.60%
00-7-30-30-10.10 Salaries - Del Tax Coll	0.00	0.00	0.00%
00-7-30-30-10.11 Salaries - Custodian	15,600.00	2,755.00	17.66%
00-7-30-30-11.00 Social Security	41,693.27	14,985.70	35.94%
00-7-30-30-13.00 Health Insurance	108,837.23	45,280.28	41.60%
00-7-30-30-13.01 Dental/Vision Ins.	2,448.00	1,114.22	45.52%
00-7-30-30-13.02 Life/AD&D/Disability	4,500.00	1,367.37	30.39%
00-7-30-30-14.00 Retirement	46,102.93	17,521.98	38.01%
00-7-30-30-15.00 Work Attire	0.00	0.00	0.00%
00-7-30-30-16.00 Unemployment	1,773.82	431.76	24.34%
00-7-30-30-17.00 Work's Comp	6,478.00	1,424.96	22.00%
00-7-30-30-18.00 HRA Expense	4,000.00	0.00	0.00%
Total SALARIES & BENEFITS	**775,393.26**	**298,890.02**	**38.55%**
00-7-30-31 OFFICE OPERATIONS			
00-7-30-31-20.00 Office Supplies	18,850.00	5,577.04	29.59%
00-7-30-31-20.02 Recording Supplies	1,500.00	0.00	0.00%
00-7-30-31-20.03 Dog Tags	50.00	119.00	238.00%
00-7-30-31-21.00 Copier Lease	1,800.00	292.44	16.25%
00-7-30-31-22.01 Reappraisel Software Main	10,000.00	0.00	0.00%
00-7-30-31-22.02 Digitization Exp. (Avenue	5,000.00	2,040.00	40.80%
00-7-30-31-22.03 AIGS - AP Solutions	16,000.00	13,916.30	86.98%
00-7-30-31-22.04 Software Maintenance	500.00	0.00	0.00%
00-7-30-31-23.00 Travel & Miscellaneous	4,400.00	1,011.45	22.99%
00-7-30-31-24.00 Conference & Dues	650.00	575.00	88.46%
00-7-30-31-26.00 Advertising	2,950.00	1,060.00	35.93%
00-7-30-31-26.01 Annual Report	8,000.00	0.00	0.00%
00-7-30-31-28.00 Equipment	2,000.00	1,000.58	50.03%
00-7-30-31-30.00 Utilities	25,000.00	5,873.73	23.49%

Account	Budget	Actual	Actual % of Budget
00-7-30-31-31.00 Communications	18,000.00	9,677.43	53.76%
00-7-30-31-34.00 Waste Disposal	2,100.00	1,377.56	65.60%
00-7-30-31-43.00 Legal Counsel	25,000.00	10,728.97	42.92%
00-7-30-31-44.00 Audit Services	70,000.00	40,000.00	57.14%
00-7-30-31-45.00 Contracted Services	12,000.00	6,077.50	50.65%
00-7-30-31-46.00 Tax Map Maintenance	3,900.00	925.00	23.72%
00-7-30-31-48.00 Employment Practices Ins	20,069.63	4,898.35	24.41%
00-7-30-31-48.01 Public Official Liab Ins	6,848.79	1,671.57	24.41%
00-7-30-31-55.00 Repair & Maintenance	1,200.00	598.56	49.88%
00-7-30-31-62.00 Equipment	1,500.00	0.00	0.00%
00-7-30-31-70.00 New Equipment	500.00	33.00	6.60%
00-7-30-31-90.05 Bike Path	60,000.00	0.00	0.00%
00-7-30-31-90.08 Grant Administration	0.00	0.00	0.00%
00-7-30-31-90.11 Municipal Plan Grant Exp	33,000.00	0.00	0.00%
00-7-30-31-99.00 Council Special Projects	5,500.00	1,194.19	21.71%
00-7-30-31-99.02 School Dist Elec Other	500.00	0.00	0.00%
Total OFFICE OPERATIONS	**356,818.42**	**108,647.67**	**30.45%**
00-7-30-33 CITY HALL			
00-7-30-33-32.00 Fuel Oil	20,000.00	0.00	0.00%
00-7-30-33-33.00 Propane for Generator	100.00	89.39	89.39%
00-7-30-33-55.00 Repair & Maintenance	18,900.00	7,662.55	40.54%
00-7-30-33-62.00 Small Tools & Equip	500.00	284.48	56.90%
00-7-30-33-71.00 Improvements	0.00	0.00	0.00%
00-7-30-33-99.00 Misc Expense	0.00	15.00	100.00%
Total CITY HALL	**39,500.00**	**8,051.42**	**20.38%**
00-7-30-39 Tax Sale Expenses			
00-7-30-39-43.00 Tax sale Expense	0.00	0.00	0.00%
Total Tax Sale Expenses	**0.00**	**0.00**	**0.00%**
Total GOVERNMENT OPERATIONS	**1,171,711.68**	**415,589.11**	**35.47%**
00-7-4 PUBLIC SAFETY			
00-7-40 POLICE DEPARTMENT			
00-7-40-40 PD SALARIES & BENEFITS			
00-7-40-40-10.00 Salaries	1,514,312.59	542,307.45	35.81%
00-7-40-40-10.01 Overtime	120,000.00	57,666.81	48.06%
00-7-40-40-10.20 Stonegarden Detail 97.067	0.00	56,344.67	100.00%
00-7-40-40-11.00 Social Security	125,024.91	47,445.53	37.95%
00-7-40-40-13.00 Health Insurance	383,722.18	180,492.98	47.04%
00-7-40-40-13.01 Dental/Vision Ins.	11,422.98	4,429.39	38.78%
00-7-40-40-13.02 Life/AD&D/Disability	13,704.72	5,402.95	39.42%
00-7-40-40-14.00 Retirement	168,400.00	75,632.43	44.91%
00-7-40-40-15.00 Uniform Purchases	10,500.00	1,687.87	16.07%
00-7-40-40-16.00 Unemployment Comp	5,617.10	1,367.24	24.34%
00-7-40-40-17.00 Worker's Comp	85,959.00	18,908.31	22.00%

Account	Budget	Actual	Actual % of Budget
00-7-40-40-18.00 HRA Insurance	16,000.00	9,545.16	59.66%
00-7-40-40-19.00 Uniform Allowance/Gym Rmb	9,000.00	0.00	0.00%
Total PD SALARIES & BENEFITS	**2,463,663.48**	**1,001,230.79**	**40.64%**
00-7-40-41 PD OPERATIONS			
00-7-40-41-20.00 Office Supplies	13,000.00	2,845.22	21.89%
00-7-40-41-20.20 Stonegarden Maint Supply	0.00	1,633.96	100.00%
00-7-40-41-23.00 Travel & Misc Expense	27,000.00	9,220.16	34.15%
00-7-40-41-26.00 Advertising	600.00	600.00	100.00%
00-7-40-41-29.00 K-9 Expenses	1,600.00	663.99	41.50%
00-7-40-41-31.00 Communications	47,000.00	15,101.01	32.13%
00-7-40-41-45.00 Outside Services	10,000.00	8,058.34	80.58%
00-7-40-41-48.00 Police Liability Ins	98,641.72	24,075.28	24.41%
00-7-40-41-90.14 SHARP 20.600	0.00	5,204.22	100.00%
00-7-40-41-90.17 VT Drug Task Force Grant	0.00	0.00	0.00%
00-7-40-41-90.18 VT Rural Dev Innovation G	0.00	0.00	0.00%
00-7-40-41-90.20 Stonegarden Equip 97.067	0.00	0.00	0.00%
00-7-40-41-99.00 Other Expenses	1,000.00	1,000.00	100.00%
Total PD OPERATIONS	**198,841.72**	**68,402.18**	**34.40%**
00-7-40-42 PD EQUIPMENT			
00-7-40-42-28.00 Equipment	25,000.00	4,184.17	16.74%
00-7-40-42-35.00 Gasoline	26,000.00	8,332.13	32.05%
00-7-40-42-60.00 Vehicle Repair & Maintena	25,000.00	10,481.41	41.93%
00-7-40-42-90.00 Equipment	0.00	5,445.63	100.00%
Total PD EQUIPMENT	**76,000.00**	**28,443.34**	**37.43%**
Total POLICE DEPARTMENT	**2,738,505.20**	**1,098,076.31**	**40.10%**
00-7-45 FIRE DEPARTMENT			
00-7-45-40 FD SALARIES & BENEFITS			
00-7-45-40-10.00 Salaries	112,650.00	40,299.35	35.77%
00-7-45-40-11.00 Social Security	8,617.73	3,132.64	36.35%
00-7-45-40-13.00 Health Insurance	2,600.00	650.00	25.00%
00-7-45-40-13.02 Life/AD&D/Disability	577.08	509.55	88.30%
00-7-45-40-14.00 Retirement	5,087.50	2,370.39	46.59%
00-7-45-40-15.00 Chief Work Attire	300.00	189.11	63.04%
00-7-45-40-16.00 Unemployment	295.64	71.96	24.34%
00-7-45-40-17.00 Fire Dept W/Comp	9,489.39	0.00	0.00%
Total FD SALARIES & BENEFITS	**139,617.34**	**47,223.00**	**33.82%**
00-7-45-41 FD OPERATIONS			
00-7-45-41-20.00 Operating Supplies	500.00	676.06	135.21%
00-7-45-41-23.00 Other Expense	5,800.00	1,340.88	23.12%
00-7-45-41-25.00 Postage	100.00	23.00	23.00%
00-7-45-41-27.00 Personnel Equipment	20,000.00	90.01	0.45%

Account	Budget	Actual	Actual % of Budget
00-7-45-41-30.00 Utilities	6,000.00	1,744.39	29.07%
00-7-45-41-31.00 Communications	5,640.00	11,725.17	207.89%
00-7-45-41-48.00 Insurance	15,135.96	4,900.70	32.38%
00-7-45-41-99.00 Other Expense	0.00	0.00	0.00%
Total FD OPERATIONS	**53,175.96**	**20,500.21**	**38.55%**
00-7-45-42 FD EQUIPMENT			
00-7-45-42-32.00 Fuel Oil	8,000.00	0.00	0.00%
00-7-45-42-35.00 Gasoline	5,200.00	2,021.49	38.87%
00-7-45-42-55.00 Repair & Maint Supp Bldg	1,000.00	1,919.45	191.95%
00-7-45-42-60.00 Repair & Maint Supp Equip	55,000.00	16,436.52	29.88%
Total FD EQUIPMENT	**69,200.00**	**20,377.46**	**29.45%**
00-7-45-43 FIRE STATION			
00-7-45-43-34.00 Waste Disposal	750.00	311.97	41.60%
00-7-45-43-55.00 Repair & Maintenance	14,250.00	2,720.11	19.09%
Total FIRE STATION	**15,000.00**	**3,032.08**	**20.21%**
00-7-45-46-23.00 Other Expense	2,000.00	0.00	0.00%
Total FIRE DEPARTMENT	**278,993.30**	**91,132.75**	**32.66%**
Total PUBLIC SAFETY	**3,017,498.50**	**1,189,209.06**	**39.41%**
00-7-50 PUBLIC WORKS			
00-7-50-50 PW SALARIES & BENEFITS			
00-7-50-50-10.00 Salaries	855,948.75	232,835.65	27.20%
00-7-50-50-11.00 Social Security	65,480.08	19,031.50	29.06%
00-7-50-50-13.00 Health Insurance	119,000.00	43,705.53	36.73%
00-7-50-50-13.01 Dental/Vision Ins.	2,400.00	1,033.57	43.07%
00-7-50-50-13.02 Life/AD&D/Disability	8,300.00	2,967.83	35.76%
00-7-50-50-14.00 Municipal Retirement	76,965.26	23,149.54	30.08%
00-7-50-50-15.00 Employee Work Attire	6,800.00	1,550.81	22.81%
00-7-50-50-16.00 Unemployment	3,547.64	863.52	24.34%
00-7-50-50-17.00 Worker's Comp	47,448.00	10,437.04	22.00%
00-7-50-50-18.00 HRA Expense	5,700.00	1,782.67	31.27%
Total PW SALARIES & BENEFITS	**1,191,589.73**	**337,357.66**	**28.31%**
00-7-50-51 PW OPERATIONS			
00-7-50-51-20.00 Office Supplies	4,000.00	276.15	6.90%
00-7-50-51-30.00 Utilities	9,200.00	0.00	0.00%
00-7-50-51-30.01 Street Lights Electricity	107,000.00	41,500.89	38.79%
00-7-50-51-31.00 Communications	7,700.00	1,960.86	25.47%
00-7-50-51-33.00 Propane	16,000.00	0.00	0.00%
00-7-50-51-34.00 Waste Disposal	1,454.52	1,067.65	73.40%
00-7-50-51-45.00 Professional Expense	25,000.00	23,068.64	92.27%

Account	Budget	Actual	Actual % of Budget
00-7-50-51-45.01 Tree Maintenance	4,000.00	0.00	0.00%
00-7-50-51-46.00 Professional Services	1,100.00	0.00	0.00%
00-7-50-51-47.00 Truck & Equipment Rental	9,000.00	0.00	0.00%
00-7-50-51-48.00 Property Insurance	39,734.02	9,697.80	24.41%
00-7-50-51-99.00 Other Expense	2,000.00	0.00	0.00%
Total PW OPERATIONS	**226,188.54**	**77,571.99**	**34.30%**
00-7-50-52 PW EQUIPMENT			
00-7-50-52-36.00 Diesel Fuel	45,000.00	6,985.44	15.52%
00-7-50-52-60.00 Repair & Maintenance	157,090.84	57,332.02	36.50%
00-7-50-52-62.00 Small Tools & Equipment	7,000.00	1,756.51	25.09%
00-7-50-52-70.00 New Equipment	2,000.00	832.67	41.63%
Total PW EQUIPMENT	**211,090.84**	**66,906.64**	**31.70%**
00-7-50-53 PW MAINTENANCE			
00-7-50-53-50.00 Materials	215,000.00	61,692.62	28.69%
00-7-50-53-52.00 Pavement Marking	10,000.00	109.65	1.10%
00-7-50-53-54.00 Sign Repair/Replace	8,000.00	875.00	10.94%
00-7-50-53-58.00 Bridge Maint-Long Bridge	0.00	0.00	0.00%
00-7-50-53-71.00 Capital Improvements	0.00	0.00	0.00%
00-7-50-53-83.00 State Operating Fees	0.00	0.00	0.00%
00-7-50-53-90.00 State Fee - Stormwater	2,000.00	0.00	0.00%
00-7-50-53-90.01 Grandstand:HUD Exp	125,000.00	0.00	0.00%
00-7-50-53-90.02 Grandstand:Freeman Exp	25,000.00	0.00	0.00%
Total PW MAINTENANCE	**385,000.00**	**62,677.27**	**16.28%**
Total PUBLIC WORKS	**2,013,869.11**	**544,513.56**	**27.04%**
00-7-60-10 City Landscaper			
00-7-60-10-10.00 Salaries	42,292.77	22,141.71	52.35%
00-7-60-10-11.00 Social Secuity	3,235.40	1,515.20	46.83%
00-7-60-10-13.00 Health Insurance	13,013.73	3,558.88	27.35%
00-7-60-10-13.01 Dental/Vision Ins.	350.00	45.49	13.00%
00-7-60-10-13.02 Life/AD&D/Disability	500.00	186.50	37.30%
00-7-60-10-14.00 Muni Retirement	3,912.08	2,014.77	51.50%
00-7-60-10-16.00 Unemployment	295.64	71.96	24.34%
00-7-60-10-17.00 Worker's Comp	2,497.00	549.32	22.00%
00-7-60-10-18.00 HRA Expense	1,000.00	0.00	0.00%
00-7-60-10-33.00 Propane	2,500.00	0.00	0.00%
00-7-60-10-35.00 Vehicle Fuel	750.00	1,125.40	150.05%
00-7-60-10-50.00 Supplies	18,500.00	2,927.36	15.82%
00-7-60-10-55.00 Greenhouse Expense	400.00	0.00	0.00%
00-7-60-10-60.00 Vehicle Repair	3,000.00	17,387.03	579.57%
00-7-60-10-62.00 Equipment	600.00	229.92	38.32%
Total City Landscaper	**92,846.62**	**51,753.54**	**55.74%**

Account	Budget	Actual	Actual % of Budget
00-7-70 RECREATION DEPARTMENT			
00-7-70-70 RECREATION ADMINISTRATION			
00-7-70-70-10.00 Salaries - Rec Admin	70,011.00	30,559.80	43.65%
00-7-70-70-11.00 Social Security	5,355.84	2,309.08	43.11%
00-7-70-70-13.00 Health Insurance	36,568.59	15,103.55	41.30%
00-7-70-70-13.01 Dental/Vision Ins.	971.43	403.80	41.57%
00-7-70-70-13.02 Life/AD&D/Disability	722.28	300.95	41.67%
00-7-70-70-14.00 Muni retirement	6,938.52	2,683.50	38.68%
00-7-70-70-15.00 Employee Work Attire	100.00	0.00	0.00%
00-7-70-70-16.00 Unemployment	295.64	71.96	24.34%
00-7-70-70-17.00 Worker's Comp	2,435.00	535.60	22.00%
00-7-70-70-18.00 HRA Expense	750.00	0.00	0.00%
00-7-70-70-20.00 Office Supplies	500.00	0.00	0.00%
00-7-70-70-22.00 Software	3,500.00	3,445.00	98.43%
00-7-70-70-23.00 Travel & Misc Expense	1,500.00	993.69	66.25%
00-7-70-70-31.00 Communications	4,000.00	1,254.26	31.36%
00-7-70-70-45.00 Professional Expense	500.00	86.00	17.20%
00-7-70-70-48.00 Property & Casualty Insur	12,597.70	3,074.70	24.41%
00-7-70-70-60.00 Repair & Maintenance	1,000.00	41.82	4.18%
00-7-70-70-70.00 New Equipment	500.00	0.00	0.00%
00-7-70-70-90.00 ASCAP	500.00	0.00	0.00%
00-7-70-70-99.00 Other Expenses	0.00	0.00	0.00%
Total RECREATION ADMINISTRATION	**148,746.00**	**60,863.71**	**40.92%**
00-7-70-71 SENIOR CITIZENS CENTER			
00-7-70-71-10.00 Salaries	8,400.00	3,000.00	35.71%
00-7-70-71-11.00 Social Security	642.60	229.50	35.71%
00-7-70-71-16.00 Unemployment	295.64	71.96	24.34%
00-7-70-71-17.00 Worker's Comp	292.00	64.26	22.01%
00-7-70-71-39.00 Senior Center Expense	1,000.00	0.00	0.00%
Total SENIOR CITIZENS CENTER	**10,630.24**	**3,365.72**	**31.66%**
00-7-70-73 PROUTY BEACH			
00-7-70-73-10.00 PB Operations	0.00	0.00	0.00%
00-7-70-73-10.03 Salaries - PB Maint Sprvs	22,500.00	13,740.00	61.07%
00-7-70-73-10.05 PB Seasonal Maint Staff	35,000.00	24,134.25	68.96%
00-7-70-73-10.06 Campground Events	0.00	0.00	0.00%
00-7-70-73-10.07 PB Seasonal T.B. Staff	20,000.00	16,110.10	80.55%
00-7-70-73-11.00 Social Security	5,928.75	3,673.93	61.97%
00-7-70-73-13.00 Health Insurance	0.00	0.00	0.00%
00-7-70-73-13.02 Life/AD&D/Disability	0.00	0.00	0.00%
00-7-70-73-14.00 Muni Retirement	0.00	0.00	0.00%
00-7-70-73-15.00 Prouty Beach Attire	250.00	383.52	153.41%
00-7-70-73-16.00 Unemployment	295.64	71.96	24.34%
00-7-70-73-17.00 Worker's Comp	2,695.00	592.89	22.00%
00-7-70-73-20.00 Operating Supplies	6,500.00	2,741.71	42.18%
00-7-70-73-22.00 Software	3,500.00	2,926.92	83.63%
00-7-70-73-30.00 Utilities	30,000.00	15,070.74	50.24%

Account	Budget	Actual	Actual % of Budget
00-7-70-73-31.00 Communications	7,000.00	1,804.10	25.77%
00-7-70-73-33.00 Propane	500.00	119.24	23.85%
00-7-70-73-34.00 Waste Disposal	3,500.00	1,730.52	49.44%
00-7-70-73-35.00 Gasoline	4,000.00	728.43	18.21%
00-7-70-73-39.00 Merchandise for Resale	5,000.00	3,273.76	65.48%
00-7-70-73-39.01 Camper Events	500.00	714.94	142.99%
00-7-70-73-45.00 Contracted Services	500.00	2,685.00	537.00%
00-7-70-73-46.00 Pest Control	500.00	0.00	0.00%
00-7-70-73-55.00 Repair & Maint Supplies	5,000.00	1,498.46	29.97%
00-7-70-73-60.00 Equip Maintenance	4,000.00	2,056.51	51.41%
00-7-70-73-62.00 Small Tools & Equipment	500.00	528.18	105.64%
00-7-70-73-70.00 New Equipment	4,500.00	1,110.48	24.68%
00-7-70-73-71.00 Improvements	4,000.00	63.98	1.60%
00-7-70-73-93.00 Lease Equipment	1,750.00	595.00	34.00%
00-7-70-73-99.00 Other Expenses	4,000.00	1,026.24	25.66%
Total PROUTY BEACH	**171,919.39**	**97,380.86**	**56.64%**
00-7-70-76 RECREATION PROGRAMS			
00-7-70-76-10.00 Salaries - Program Superv	36,608.00	9,094.50	24.84%
00-7-70-76-10.05 Summer Camp Salary	34,000.00	36,421.99	107.12%
00-7-70-76-10.06 Summer Prog Salary	0.00	0.00	0.00%
00-7-70-76-10.07 Annual Events Salary	1,500.00	253.50	16.90%
00-7-70-76-10.08 Adult Programs	0.00	0.00	0.00%
00-7-70-76-10.14 Health Ins Opt Out	0.00	0.00	0.00%
00-7-70-76-10.30 Winter Prog Salary	15,000.00	370.00	2.47%
00-7-70-76-11.00 Social Security	6,663.76	3,745.87	56.21%
00-7-70-76-13.00 Health Insurance	2,600.00	0.00	0.00%
00-7-70-76-13.01 Dental/Vison Ins.	0.00	0.00	0.00%
00-7-70-76-13.02 Life/AD&D/Disability	660.00	0.00	0.00%
00-7-70-76-14.00 Muni Retirement	3,386.24	452.79	13.37%
00-7-70-76-16.00 Unemployment	100.00	0.00	0.00%
00-7-70-76-17.00 Worker's Comp	3,030.00	666.40	21.99%
00-7-70-76-20.00 Annual Events	42,000.00	2,106.83	5.02%
00-7-70-76-39.01 Basketball Expenses	0.00	0.00	0.00%
00-7-70-76-39.08 Summer Camp Operations	5,000.00	1,533.35	30.67%
00-7-70-76-39.09 Summer Programs	1,000.00	0.00	0.00%
00-7-70-76-39.30 Winter Programs	500.00	135.91	27.18%
00-7-70-76-70.00 New Equipment	500.00	704.23	140.85%
Total RECREATION PROGRAMS	**152,548.00**	**55,485.37**	**36.37%**
00-7-70-78 GARDNER PARK			
00-7-70-78-10.00 Salaries	59,248.00	31,298.70	52.83%
00-7-70-78-10.05 Seasonal Maint Staff	1,000.00	0.00	0.00%
00-7-70-78-10.07 Gardner Park Operations	20,000.00	7,469.25	37.35%
00-7-70-78-10.09 Playground Proj Labor	0.00	0.00	0.00%
00-7-70-78-11.00 Social Security	6,138.97	2,051.71	33.42%
00-7-70-78-13.00 Health Insurance	13,013.73	5,368.70	41.25%
00-7-70-78-13.02 Life/AD&D/Disability	629.00	261.70	41.61%

Account	Budget	Actual	Actual % of Budget
00-7-70-78-14.00 Muni Retirement	5,480.44	2,238.74	40.85%
00-7-70-78-15.00 Gardner Park Attire	250.00	26.58	10.63%
00-7-70-78-16.00 Unemployment	295.64	71.96	24.34%
00-7-70-78-17.00 Worker's Comp	2,791.00	613.92	22.00%
00-7-70-78-18.00 HRA Expense	750.00	0.00	0.00%
00-7-70-78-20.00 Operating Supplies	3,000.00	1,125.48	37.52%
00-7-70-78-30.00 Utilities	4,600.00	1,044.86	22.71%
00-7-70-78-31.00 Communications	2,000.00	781.77	39.09%
00-7-70-78-32.00 Fuel Oil	2,750.00	0.00	0.00%
00-7-70-78-34.00 Waste Disposal	2,000.00	418.99	20.95%
00-7-70-78-35.00 Gasoline	2,500.00	1,338.32	53.53%
00-7-70-78-39.00 GP Resale of Goods	1,000.00	0.00	0.00%
00-7-70-78-42.00 Playground Proj Engineer	0.00	1,027.75	100.00%
00-7-70-78-45.00 Contracted Services	0.00	1,419.75	100.00%
00-7-70-78-46.00 Pest Control	1,000.00	0.00	0.00%
00-7-70-78-55.00 Repair & Maint Supplies	5,000.00	3,159.35	63.19%
00-7-70-78-60.00 Equipment Maintenance	3,500.00	592.42	16.93%
00-7-70-78-62.00 Small Tools & Equipment	1,000.00	48.28	4.83%
00-7-70-78-70.00 New Equipment	1,000.00	569.27	56.93%
00-7-70-78-71.00 Improvements	3,000.00	5,005.47	166.85%
00-7-70-78-93.00 Lease Equipment	3,500.00	2,305.00	65.86%
Total GARDNER PARK	**145,446.78**	**68,237.97**	**46.92%**
00-7-70-79 WATERFRONT			
00-7-70-79-10.00 Dock Admin/Harbormaster	27,915.00	8,830.45	31.63%
00-7-70-79-10.01 Dock Admin Overtime	0.00	0.00	0.00%
00-7-70-79-10.06 Dock Operations	31,000.00	12,187.50	39.31%
00-7-70-79-10.07 AIS Management/Greeters	7,500.00	5,456.00	72.75%
00-7-70-79-10.10 Holiday	0.00	0.00	0.00%
00-7-70-79-10.11 Sick Pay	0.00	0.00	0.00%
00-7-70-79-10.12 Vacation	0.00	0.00	0.00%
00-7-70-79-11.00 Social Security	5,080.75	2,025.23	39.86%
00-7-70-79-13.00 Health Insurance	6,571.29	0.00	0.00%
00-7-70-79-13.01 Dental/Vision Ins.	187.66	0.00	0.00%
00-7-70-79-13.02 Life/AD&D/Disability	276.50	0.00	0.00%
00-7-70-79-14.00 Muni Retirement	2,582.14	0.00	0.00%
00-7-70-79-16.00 Unemployment	295.64	71.96	24.34%
00-7-70-79-17.00 Worker's Comp	2,310.00	508.09	22.00%
00-7-70-79-20.00 Operating Supplies	2,000.00	930.90	46.55%
00-7-70-79-22.00 Software	500.00	112.00	22.40%
00-7-70-79-27.00 PPE & Attire	250.00	0.00	0.00%
00-7-70-79-30.00 Utilities	20,000.00	3,879.81	19.40%
00-7-70-79-31.00 Communications	3,500.00	1,087.26	31.06%
00-7-70-79-34.00 Waste Disposal	4,250.00	2,542.58	59.83%
00-7-70-79-35.00 Resale Gasoline	50,000.00	44,157.31	88.31%
00-7-70-79-39.00 WF Resale Goods	750.00	595.80	79.44%
00-7-70-79-46.00 Pest Control	1,500.00	0.00	0.00%
00-7-70-79-55.00 Repair & Maint Supplies	5,250.00	1,085.81	20.68%
00-7-70-79-60.00 Repair & Maintenance	3,500.00	1,751.80	50.05%

Account	Budget	Actual	Actual % of Budget
00-7-70-79-62.00 WF Small Tools & Equip	250.00	0.00	0.00%
00-7-70-79-70.00 New Equipment	500.00	1,090.17	218.03%
00-7-70-79-71.00 Improvements	1,000.00	0.00	0.00%
00-7-70-79-83.00 Permits & Inspection	200.00	0.00	0.00%
00-7-70-79-90.00 Aquatic Nuisance	10,000.00	12,000.00	120.00%
00-7-70-79-99.00 Other Expenses	2,000.00	532.40	26.62%
Total WATERFRONT	**189,168.98**	**98,845.07**	**52.25%**
Total RECREATION DEPARTMENT	**818,459.39**	**384,178.70**	**46.94%**
00-7-80-86 CONSERVATION & DEVELOPMEN			
00-7-80-86-24.00 VLCT Membership	7,561.00	7,561.00	100.00%
00-7-80-86-54.00 Main St Banners Exp	0.00	0.00	0.00%
00-7-80-86-71.00 Bike Path	0.00	0.00	0.00%
00-7-80-86-98.02 NH Community Loan/NCIC	0.00	0.00	0.00%
00-7-80-86-98.03 NVDA	4,232.00	4,232.00	100.00%
00-7-80-86-98.04 Volunteer Band	500.00	500.00	100.00%
Total CONSERVATION & DEVELOPMEN	**12,293.00**	**12,293.00**	**100.00%**
00-7-81 CONSERVATION PROJECT			
00-7-81-80-16.00 Unemployment	591.27	143.92	24.34%
00-7-81-80-17.00 Worker's Comp	0.00	0.00	0.00%
Total CONSERVATION PROJECT	**591.27**	**143.92**	**24.34%**
00-7-82 HEALTH & WELFARE			
00-7-82-68-10.00 Health Officer Salary	5,000.00	2,083.35	41.67%
00-7-82-68-11.00 Social Security	382.50	159.35	41.66%
00-7-82-68-29.00 Health Officer Expenses	0.00	0.00	0.00%
00-7-82-69-10.00 Recycling Salaries	20,473.70	7,630.37	37.27%
00-7-82-69-11.00 Social Security	1,566.24	583.71	37.27%
00-7-82-69-16.00 Unemployment	300.00	0.00	0.00%
00-7-82-69-17.00 Worker's Comp	1,322.60	204.42	15.46%
00-7-82-69-24.00 Haz Waste Disposal SWIP	17,000.00	10,929.51	64.29%
00-7-82-69-26.00 Haz Waste Mailing SWIP	200.00	0.00	0.00%
00-7-82-69-29.00 Recycling Expense	23,000.00	8,444.73	36.72%
00-7-82-69-34.00 Waste Disposal	5,000.00	80.00	1.60%
00-7-82-69-46.00 Other Professional Exp	4,000.00	0.00	0.00%
00-7-82-69-55.00 Clean-up Project	0.00	0.00	0.00%
Total HEALTH & WELFARE	**78,245.04**	**30,115.44**	**38.49%**
00-7-90 DEBT SERVICE AND MISC			
00-7-90-90 DEBT SERVICE			
00-7-90-90-93.01 2014 Heavy Res Prin 1988	0.00	0.00	0.00%
00-7-90-90-93.02 2014 Heavy Res Int 1988	0.00	0.00	0.00%
00-7-90-90-93.09 2021 PD Exp Q42 Prin 3230	0.00	0.00	0.00%
00-7-90-90-93.10 2021 PD Exp Q42 Int 3230	0.00	0.00	0.00%

Account	Budget	Actual	Actual % of Budget
00-7-90-90-93.11 2021 Q41 Exp Prin 3041	0.00	0.00	0.00%
00-7-90-90-93.12 2021 Q41 Exp Int 3041	0.00	0.00	0.00%
00-7-90-90-93.13 2023 Expl Q43 prin 3295	1,458.13	0.00	0.00%
00-7-90-90-93.14 2023 Expl Q43 int 3295	5.50	0.00	0.00%
00-7-90-90-93.15 2023 PD Exp Q45 Pri #3281	0.00	0.00	0.00%
00-7-90-90-93.16 2023 PD Exp Q45 Int #3281	0.00	0.00	0.00%
00-7-90-90-93.17 2024 Tahoe #27750 Prin	18,997.71	7,727.52	40.68%
00-7-90-90-93.18 2024 Tahoe #27750 Int	736.29	494.98	67.23%
00-7-90-90-93.19 2025 Fire Trk Prin	70,334.04	70,334.04	100.00%
00-7-90-90-93.20 2025 Fire Trk Int	36,650.10	36,650.10	100.00%
00-7-90-90-93.23 2025 Tahoe Q44 Prin #3448	17,884.80	5,878.00	32.87%
00-7-90-90-93.24 2025 Tahoe Q44 Int #3448	1,499.88	583.56	38.91%
00-7-90-90-93.25 Fire Dept Extrac EQ lease	18,544.00	0.00	0.00%
00-7-90-90-93.26 Fire Dept. Gear Lease	24,645.72	24,645.72	100.00%
00-7-90-90-93.27 $1.3M PSB Prin 3450	111,958.45	27,300.55	24.38%
00-7-90-90-93.28 $1.3M PSB Int 3450	66,498.95	17,313.80	26.04%
00-7-90-90-93.30 G Park Rest Loan #3422	39,733.00	13,048.51	32.84%
00-7-90-90-93.31 Gard Park Int.loan #3422	5,663.00	2,083.53	36.79%
00-7-90-90-93.36 Late payments	0.00	0.00	0.00%
00-7-90-90-93.37 Line of Credit Interest	25,000.00	0.00	0.00%
00-7-90-90-93.42 Police Taser Lease	53,571.30	3,593.52	6.71%
Total DEBT SERVICE	**493,180.87**	**209,653.83**	**42.51%**
00-7-90-91 Funding Reserves			
00-7-90-91-91.06 Reappraisal Fund Payment	50,000.00	0.00	0.00%
00-7-90-91-91.10 Tennis Court Sinking Fund	1,440.00	0.00	0.00%
Total Funding Reserves	**51,440.00**	**0.00**	**0.00%**
00-7-90-95 PERSONNEL EXPENSES			
00-7-90-95-12.00 State CCC	13,000.00	5,958.47	45.83%
Total PERSONNEL EXPENSES	**13,000.00**	**5,958.47**	**45.83%**
00-7-90-97 OTHER EXPENDITURES			
00-7-90-97-10.00 NCIC Grants Admin	0.00	0.00	0.00%
00-7-90-97-45.00 Newport Ambulance	258,442.65	107,684.45	41.67%
00-7-90-97-48.00 Prop & Casualty Insurance	56,481.96	13,785.44	24.41%
00-7-90-97-80.00 Orleans County Tax	67,000.00	0.00	0.00%
00-7-90-97-90.00 MERP Grant Expenditures	325,635.00	110,774.94	34.02%
00-7-90-97-90.01 VT BGS Bldg Mini Grt Exp	4,000.00	0.00	0.00%
00-7-90-97-98.00 Renaiss Proj (NCDD)	30,000.00	30,000.00	100.00%
00-7-90-97-99.00 Miscellaneous	3,000.00	-276.00	-9.20%
Total OTHER EXPENDITURES	**744,559.61**	**261,968.83**	**35.18%**
Total DEBT SERVICE AND MISC	**1,302,180.48**	**477,581.13**	**36.68%**
00-7-92-98 CAPITAL IMPROVEMENTS			

Account	Budget	Actual	Actual % of Budget
00-7-92-98-10.02 Main Street Maintenance	0.00	128.75	100.00%
00-7-92-98-47.01 Event/Program Equipment	0.00	0.00	0.00%
00-7-92-98-51.00 Street Resurfacing	229,460.00	0.00	0.00%
00-7-92-98-54.02 VISTA Contract Materials	0.00	59,801.46	100.00%
00-7-92-98-54.03 VISTA Traffic Lights	0.00	343.00	100.00%
00-7-92-98-55.04 Fire Station Repair & Mai	0.00	0.00	0.00%
00-7-92-98-55.10 Municipal Bldg Maint	0.00	0.00	0.00%
00-7-92-98-60.04 Rec Maintenance Vehicles	0.00	0.00	0.00%
00-7-92-98-70.01 Bullet Proof Vest Relacem	83,750.00	74,951.30	89.49%
00-7-92-98-70.02 Cruiser Equipment	0.00	0.00	0.00%
00-7-92-98-70.03 Dispatch Equipment	0.00	0.00	0.00%
00-7-92-98-70.04 Fire Vehicle/Equipment	45,200.00	0.00	0.00%
00-7-92-98-70.05 Lease/Purchase-Fire P U	0.00	0.00	0.00%
00-7-92-98-70.07 Police Vehicles	0.00	0.00	0.00%
00-7-92-98-70.08 Prouty Beach Washer/Dryer	55,000.00	27,797.79	50.54%
00-7-92-98-70.09 Public Works Vehicles	200,000.00	986.75	0.49%
00-7-92-98-70.11 Tech Equip Fleet Replacem	0.00	0.00	0.00%
00-7-92-98-71.15 BridgeCulvert/Retain Wall	60,000.00	20,260.00	33.77%
00-7-92-98-71.24 Gardner Park Improvements	0.00	1,237.63	100.00%
00-7-92-98-71.28 Gateway Renovations	0.00	0.00	0.00%
00-7-92-98-71.29 Gateway/Waterfront Impr	0.00	0.00	0.00%
00-7-92-98-71.35 Prouty Beach Improv	0.00	0.00	0.00%
00-7-92-98-71.40 Street Reconstruction	160,540.00	0.00	0.00%
Total CAPITAL IMPROVEMENTS	**833,950.00**	**185,506.68**	**22.24%**
00-7-93 STREET IMPROVEMENT BOND			
Total STREET IMPROVEMENT BOND	**0.00**	**0.00**	**0.00%**
00-7-95 APPROPRIATIONS			
00-7-95-66 APPROPRIATIONS			
00-7-95-66-98.03 City Recycling Center	0.00	124.27	100.00%
00-7-95-66-98.04 ConnectABILITIES	2,000.00	0.00	0.00%
00-7-95-66-98.05 Goodrich Memorial Library	110,000.00	0.00	0.00%
00-7-95-66-98.07 NE Kingdom Comm Action	0.00	0.00	0.00%
00-7-95-66-98.08 NEK Adult Learning Scvs.	3,000.00	0.00	0.00%
00-7-95-66-98.09 NEK Council on Aging	7,000.00	0.00	0.00%
00-7-95-66-98.10 NKHS NEK Human Svcs	4,818.00	0.00	0.00%
00-7-95-66-98.12 Orleans & North Essex VNA	17,500.00	0.00	0.00%
00-7-95-66-98.14 Orls Cty Historic Society	4,000.00	0.00	0.00%
00-7-95-66-98.15 Pope Memorial Animal Soci	2,000.00	0.00	0.00%
00-7-95-66-98.17 Rural Comm Transit	11,000.00	0.00	0.00%
00-7-95-66-98.20 Umbrella Inc	8,500.00	0.00	0.00%
Total APPROPRIATIONS	**169,818.00**	**124.27**	**0.07%**
00-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
00-7-95-99-98.00 Transfer Funds School	0.00	0.00	0.00%
Total APPROPRIATIONS	**169,818.00**	**124.27**	**0.07%**

Account	Budget	Actual	Actual % of Budget
Total Expenditures	**9,511,463.09**	**3,291,008.41**	**34.60%**
Total GENERAL FUND	**0.00**	**10,367,274.21**	
01-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
01-6-00-81-00.00 Mooring Mgt Income	0.00	450.00	100.00%
Total Revenues	**0.00**	**450.00**	**100.00%**
01-7-81-96 MOORING MANAGEMENT			
01-7-81-96-13.00 Gas & Oil Harbormaster	0.00	0.00	0.00%
01-7-81-96-29.00 Mooring Mgt Expenses	0.00	0.00	0.00%
Total MOORING MANAGEMENT	**0.00**	**0.00**	**0.00%**
Total Expenditures	**0.00**	**0.00**	**0.00%**
Total MOORING MANAGEMENT FUND	**0.00**	**450.00**	
02-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
Total Revenues	**0.00**	**0.00**	**0.00%**
02-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**0.00**	**0.00**	**0.00%**
Total PROJECT FUND	**0.00**	**0.00**	
03-6-00-28 CEMETERY TRUST FUND			
03-6-00-28-26.00 Dividend Income	0.00	346.25	100.00%
03-6-00-28-27.00 Gains/Losses	0.00	8,793.19	100.00%
03-6-00-28-28.00 Burials	0.00	0.00	0.00%
03-6-00-28-30.00 Interest Income	0.00	1,674.64	100.00%
03-6-00-28-34.00 Other Income	0.00	0.00	0.00%
Total CEMETERY TRUST FUND	**0.00**	**10,814.08**	**100.00%**
03-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
Total Revenues	**0.00**	**10,814.08**	**100.00%**
03-7-60-69 EAST MAIN ST CEMETERY			
03-7-60-69-45.00 Contracted Services	0.00	2,500.00	100.00%
03-7-60-69-93.00 Admin Fees	0.00	506.78	100.00%
03-7-60-69-99.00 Income Acct Purchases	0.00	0.00	0.00%

Account	Budget	Actual	Actual % of Budget
Total EAST MAIN ST CEMETERY	**0.00**	**3,006.78**	**100.00%**
03-7-90-90 PERSONNEL EXPENSES			
Total PERSONNEL EXPENSES	**0.00**	**0.00**	**0.00%**
03-7-90-99 ADMINISTRATION			
Total ADMINISTRATION	**0.00**	**0.00**	**0.00%**
03-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**0.00**	**3,006.78**	**100.00%**
Total EAST MAIN ST CEMETRY	**0.00**	**7,807.30**	
04-6-00-2 NILES FUND REVENUES			
04-6-00-22-00.00 Interest Income	0.00	1,514.08	100.00%
04-6-00-23-00.00 Dividend Income	0.00	387.62	100.00%
04-6-00-24-00.00 Gains & Losses	0.00	-8,148.29	100.00%
Total NILES FUND REVENUES	**0.00**	**-6,246.59**	**100.00%**
04-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
Total Revenues	**0.00**	**-6,246.59**	**100.00%**
04-7-10 ADMINISTRATION			
04-7-10-30-29.00 Admin Fees	0.00	463.39	100.00%
04-7-10-37-43.00 Legal Expense	0.00	85.00	100.00%
Total ADMINISTRATION	**0.00**	**548.39**	**100.00%**
04-7-20 NILES FUND-OTHER EXPENSE			
04-7-20-20-29.00 Other Expenditures	0.00	52.50	100.00%
04-7-20-40-99.00 Beneificiary	0.00	0.00	0.00%
04-7-20-50-26.00 Advertising	0.00	0.00	0.00%
Total NILES FUND-OTHER EXPENSE	**0.00**	**52.50**	**100.00%**
04-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**0.00**	**600.89**	**100.00%**
Total PERLEY S NILES FUND	**0.00**	**-6,847.48**	
05-6-00-21-00.00 MMA Interest PSB1750	0.00	0.00	0.00%
05-6-00-21-01.00 Interest on Savings 2555	0.00	0.00	0.00%

Account	Budget	Actual	Actual % of Budget
05-6-00-21-06.00 MMA Interest CHITT 3700	0.00	0.00	0.00%
05-6-00-21-08.00 Interest UDAG 2555	0.00	0.00	0.00%
05-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
Total Revenues	**0.00**	**0.00**	**0.00%**
05-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**0.00**	**0.00**	**0.00%**
Total C.D.B.G. FUNDS	**0.00**	**0.00**	
06-6-00-26 COMMUNITY HEROIN REIMBURS			
Total COMMUNITY HEROIN REIMBURS	**0.00**	**0.00**	**0.00%**
06-6-00-29-00.00 Interest Acct #1748	0.00	0.28	100.00%
06-6-00-29-10.00 Justice funds #1748	0.00	0.00	0.00%
06-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
06-6-00-40-10.00 MMA #3805 (Treasury)	0.00	0.00	0.00%
06-6-00-40-20.00 Stonegarden Int.	0.00	0.29	100.00%
06-6-00-40-25.00 Stonegarden	0.00	0.00	0.00%
06-6-00-60-97.00 Interest #3805 Treasury	0.00	0.51	100.00%
Total Revenues	**0.00**	**1.08**	**100.00%**
06-7-40-85-90.00 Treasury Funds #3805 FED	0.00	0.00	0.00%
06-7-40-85-90.01 Justice Fund #1748 (Fed)	0.00	0.00	0.00%
06-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**0.00**	**0.00**	**0.00%**
Total PUBLIC SAFETY FUNDS	**0.00**	**1.08**	
07-6-00-10 TRUST FUND REVENUES			
07-6-00-10-00.00 Rec Trust Income #1756	0.00	3,767.05	100.00%
Total TRUST FUND REVENUES	**0.00**	**3,767.05**	**100.00%**
07-6-00-2 RECREATION FUND			
07-6-00-20 PROGRAM REVENUES			
07-6-00-20-10.00 Events/Trips	0.00	0.00	0.00%
Total PROGRAM REVENUES	**0.00**	**0.00**	**0.00%**
07-6-00-29 OTHER REVENUES			
07-6-00-29-00.00 Rec Trust Donations	0.00	0.00	0.00%
07-6-00-29-42.00 Ice Rink Imp Rev #3652	0.00	0.00	0.00%

Account	Budget	Actual	Actual % of Budget
07-6-00-29-43.00 Ice Out Contest	0.00	0.00	0.00%
Total OTHER REVENUES	**0.00**	**0.00**	**0.00%**
Total RECREATION FUND	**0.00**	**0.00**	**0.00%**
07-6-00-3 RECREATION TRUST INCOME			
07-6-00-30-10.00 Gardner Park Improvements	0.00	31.15	100.00%
07-6-00-30-15.00 Playground Brick program	0.00	0.00	0.00%
07-6-00-30-16.00 Recreation Committee Proj	0.00	5.00	100.00%
07-6-00-30-40.00 G P Babe Ruth Revenue	0.00	0.00	0.00%
07-6-00-30-41.00 Interest Babe Ruth Fund	0.00	1.58	100.00%
07-6-00-30-51.00 Interest PB Improvements	0.00	0.00	0.00%
07-6-00-30-52.00 Ice Rink Imprv Int #3652	0.00	0.00	0.00%
07-6-00-30-54.00 Perform Arts Center Int	0.00	0.00	0.00%
07-6-00-30-55.00 Rec Trust Scholar Int	0.00	0.00	0.00%
07-6-00-30-56.00 Preforming Arts Center	0.00	0.00	0.00%
07-6-00-30-58.00 Rec Trust Int. #1756	0.00	3.95	100.00%
07-6-00-30-99.00 Transfer In	0.00	0.00	0.00%
Total RECREATION TRUST INCOME	**0.00**	**41.68**	**100.00%**
07-6-00-80 BAND STAND			
Total BAND STAND	**0.00**	**0.00**	**0.00%**
Total Revenues	**0.00**	**3,808.73**	**100.00%**
07-7-70 REC TRUST FUND EXPENSES			
07-7-70-20 TRIPS & EVENTS			
07-7-70-20-39.02 Fall Events	0.00	66.50	100.00%
07-7-70-20-39.03 Father/daughter Dance	0.00	0.00	0.00%
07-7-70-20-39.05 Halloween Expenses	0.00	0.00	0.00%
07-7-70-20-39.07 Mother/Son Dance	0.00	0.00	0.00%
07-7-70-20-39.08 Red Sox Raffle	0.00	0.00	0.00%
Total TRIPS & EVENTS	**0.00**	**66.50**	**100.00%**
07-7-70-76-71.00 Donations	0.00	0.00	0.00%
Total REC TRUST FUND EXPENSES	**0.00**	**66.50**	**100.00%**
07-7-71 REC TRUST PROGRAMS			
07-7-71-76-39.02 Ice Out Expenses	0.00	0.00	0.00%
07-7-71-76-39.10 Youth Dances	0.00	0.00	0.00%
Total REC TRUST PROGRAMS	**0.00**	**0.00**	**0.00%**

Account	Budget	Actual	Actual % of Budget
07-7-80 OTHER EXPENDITURES			
07-7-80-82-99.00 Other Expenses	0.00	1,409.80	100.00%
07-7-80-83-10.00 GP Playground & Splash Pa	0.00	0.00	0.00%
07-7-80-83-39.01 Childrens Christmas Party	0.00	0.00	0.00%
07-7-80-83-39.04 Ice Out Contest	0.00	0.00	0.00%
Total OTHER EXPENDITURES	**0.00**	**1,409.80**	**100.00%**
07-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**0.00**	**1,476.30**	**100.00%**
Total RECREATION TRUST FUND	**0.00**	**2,332.43**	
08-6-50-2 SEWER DEPT INCOME			
08-6-50-26-40.00 Sewer Dept-Sewer Charge	1,586,794.31	495,453.22	31.22%
08-6-50-26-41.00 Sewer Dept-Derby Share	110,000.00	0.00	0.00%
08-6-50-26-42.00 Sewer Dept-Labor & Materi	0.00	0.00	0.00%
08-6-50-26-43.00 Sewer Allocation Fee	0.00	151.00	100.00%
08-6-50-26-44.00 Sewer Dept. Misc.	0.00	0.00	0.00%
08-6-50-26-45.00 Sewer Plant-Discharge Fee	243,977.45	104,698.41	42.91%
08-6-50-26-70.00 Interest Income	7,000.00	10,113.00	144.47%
08-6-50-29-40.00 RF1-259-1.1 CSO	25,000.00	0.00	0.00%
08-6-50-29-41.00 ARPA CSO	649,015.61	0.00	0.00%
08-6-50-29-75.00 WWTF Sinking Fund Interes	0.00	0.00	0.00%
08-6-50-29-77.00 Vactor Fund Int	0.00	0.00	0.00%
Total SEWER DEPT INCOME	**2,621,787.37**	**610,415.63**	**23.28%**
08-6-50-30-99.00 Transfer In	0.00	0.00	0.00%
Total Revenues	**2,621,787.37**	**610,415.63**	**23.28%**
08-7-50-57 SEWER COLLECTION			
08-7-50-57-10.00 Regular Pay	132,397.47	21,465.39	16.21%
08-7-50-57-10.01 Sewer Coll-Overtime	0.00	1,308.62	100.00%
08-7-50-57-11.00 Social Security	0.00	1,684.81	100.00%
08-7-50-57-13.00 Health Insurance	0.00	708.66	100.00%
08-7-50-57-14.00 Retirement	0.00	0.00	0.00%
08-7-50-57-16.00 Unemployment Compensation	0.00	0.00	0.00%
08-7-50-57-17.00 Worker's Compensation	0.00	0.00	0.00%
08-7-50-57-20.00 Operating Supplies	1,000.00	0.00	0.00%
08-7-50-57-20.01 Repair & Maintenance Supp	500.00	0.00	0.00%
08-7-50-57-30.00 Utilities	25,500.00	5,989.25	23.49%
08-7-50-57-31.00 Pump Station Alarm Lines	1,500.00	0.00	0.00%
08-7-50-57-32.00 Fuel	6,900.00	6,212.15	90.03%
08-7-50-57-45.01 Professional Expense	0.00	0.00	0.00%
08-7-50-57-45.02 Pump Station Alarms	4,300.00	3,190.00	74.19%
08-7-50-57-47.00 Truck & Equip Rental	0.00	0.00	0.00%

Account	Budget	Actual	Actual % of Budget
08-7-50-57-50.00 Materials	15,000.00	206.64	1.38%
08-7-50-57-55.00 Repair & Maintenance	14,000.00	7.12	0.05%
08-7-50-57-55.01 Pump Station Repair	26,000.00	5,052.67	19.43%
08-7-50-57-60.00 Truck & Equip Maint Suppl	10,000.00	2,222.22	22.22%
08-7-50-57-60.01 Truck & Equip Repairs	8,000.00	1,372.34	17.15%
08-7-50-57-62.00 Small Tools & Equipment	4,000.00	1,265.14	31.63%
08-7-50-57-66.00 Water Meters	0.00	0.00	0.00%
08-7-50-57-99.00 Other Expenses	0.00	0.00	0.00%
Total SEWER COLLECTION	**249,097.47**	**50,685.01**	**20.35%**
08-7-50-58 SEWER PLANT			
08-7-50-58-10.00 Regular Pay	207,996.52	59,033.59	28.38%
08-7-50-58-10.02 Overtime Pay	15,000.00	4,940.69	32.94%
08-7-50-58-20.00 Office Supplies	400.00	124.52	31.13%
08-7-50-58-30.00 Utilities	105,000.00	35,316.47	33.63%
08-7-50-58-31.00 Communications	9,200.00	1,856.66	20.18%
08-7-50-58-32.00 Fuel	32,000.00	3,897.69	12.18%
08-7-50-58-34.00 Solid Waste Disposal	1,400.00	2,037.39	145.53%
08-7-50-58-45.00 Professional Expense	7,000.00	6,233.40	89.05%
08-7-50-58-46.00 Sludge Dewater/Disposal	216,709.28	185,075.57	85.40%
08-7-50-58-47.00 Truck & Equip Rental	4,200.00	0.00	0.00%
08-7-50-58-55.00 Repair & Maintenance	33,000.00	6,219.25	18.85%
08-7-50-58-55.01 Repair Parts	45,000.00	7,034.75	15.63%
08-7-50-58-60.00 Truck & Equip Maint Suppl	5,000.00	0.00	0.00%
08-7-50-58-60.01 Truck & Equip Repairs	5,000.00	299.96	6.00%
08-7-50-58-62.00 Small Tools & Equipment	3,200.00	1,826.05	57.06%
08-7-50-58-65.00 Operating Supplies	210,000.00	70,501.70	33.57%
08-7-50-58-71.00 Plant Improvements	40,000.00	0.00	0.00%
08-7-50-58-83.00 Plant Water Usage Fees	11,000.00	1,507.45	13.70%
08-7-50-58-83.01 State Operating Fee	5,100.00	5,100.00	100.00%
08-7-50-58-99.00 Other Expenses	9,500.00	3,494.08	36.78%
Total SEWER PLANT	**965,705.80**	**394,499.22**	**40.85%**
08-7-50-59 SEWER ADMINISTRATION			
08-7-50-59-10.00 Salaries	94,437.29	5,436.32	5.76%
08-7-50-59-10.10 Holiday	0.00	0.00	0.00%
08-7-50-59-10.12 Vacation	0.00	0.00	0.00%
08-7-50-59-15.00 Employee Work Attire	2,900.00	535.54	18.47%
08-7-50-59-20.00 Office Supplies	300.00	266.33	88.78%
08-7-50-59-22.00 Software	0.00	0.00	0.00%
08-7-50-59-31.00 Communications	0.00	0.00	0.00%
08-7-50-59-45.00 Professional Services	1,500.00	0.00	0.00%
08-7-50-59-55.00 Repair & Maintenance	1,200.00	598.56	49.88%
08-7-50-59-99.00 Other Expenses	500.00	0.00	0.00%
Total SEWER ADMINISTRATION	**100,837.29**	**6,836.75**	**6.78%**
08-7-50-90 PERSONNEL EXPENSES			

Account	Budget	Actual	Actual % of Budget
08-7-50-90-10.00 Health Ins Opt Out	2,080.00	0.00	0.00%
08-7-50-90-11.00 Social Security	17,059.23	5,171.25	30.31%
08-7-50-90-13.00 Health Insurance	31,232.95	14,527.16	46.51%
08-7-50-90-13.01 Dental/Vision Ins.	800.00	303.19	37.90%
08-7-50-90-13.02 Life/AD&D/Disability	2,121.34	684.50	32.27%
08-7-50-90-14.00 Municipal Retirement	20,627.18	9,897.45	47.98%
08-7-50-90-16.00 Unemployment Compensation	946.04	230.27	24.34%
08-7-50-90-17.00 Worker's Comp	7,954.00	1,749.52	22.00%
08-7-50-90-18.00 HRA Expense	2,677.00	1,040.95	38.88%
Total PERSONNEL EXPENSES	**85,497.74**	**33,604.29**	**39.30%**
08-7-50-91 OTHER EXPENSES			
08-7-50-91-42.00 Engineering	0.00	598.00	100.00%
08-7-50-91-45.00 Fold Utility Bills	100.00	48.99	48.99%
08-7-50-91-46.00 Sewer Line Mapping	2,000.00	462.50	23.13%
08-7-50-91-48.00 P & C Insurance-Plant	29,203.30	7,127.59	24.41%
08-7-50-91-55.00 Claims & Damages	0.00	0.00	0.00%
08-7-50-91-90.00 Legal Counsel Expense	0.00	0.00	0.00%
Total OTHER EXPENSES	**31,303.30**	**8,237.08**	**26.31%**
08-7-50-94 CAPITAL EXPENDITURES			
08-7-50-94-10.00 Sewer Lines-Labor	0.00	0.00	0.00%
08-7-50-94-42.01 CSO Engineering	0.00	26,851.20	100.00%
08-7-50-94-42.04 Siphon Study	0.00	0.00	0.00%
08-7-50-94-50.00 CSO Materials	0.00	49,504.92	100.00%
08-7-50-94-56.00 Sewer Lines & Structures	0.00	0.00	0.00%
08-7-50-94-70.02 Vehicle	0.00	0.00	0.00%
08-7-50-94-71.04 Pump Stations	0.00	0.00	0.00%
08-7-50-94-90.00 ARPA CSO Exp	649,015.61	0.00	0.00%
Total CAPITAL EXPENDITURES	**649,015.61**	**76,356.12**	**11.76%**
08-7-50-95 DEBT SERVICE			
08-7-50-95-71.01 RF075 Plant Upgrade	225,672.00	0.00	0.00%
08-7-50-95-90.00 SRF RF1-150 Interest	2,057.00	2,057.31	100.02%
08-7-50-95-91.04 Vactor Sinking Fund	0.00	0.00	0.00%
08-7-50-95-93.03 PSB Loan 3451 Prin	68,512.02	16,671.50	24.33%
08-7-50-95-93.04 PSB Loan 3451 Int	42,000.42	10,956.61	26.09%
08-7-50-95-93.11 2001 Sewer Prin 2010-4	0.00	0.00	0.00%
08-7-50-95-93.12 2001 Sewer Int 2010-4	0.00	0.00	0.00%
08-7-50-95-93.14 Dewatering Loan #2921 Int	0.00	0.00	0.00%
08-7-50-95-93.15 RF1-259-1.0 CSO Prin	25,000.00	0.00	0.00%
08-7-50-95-93.17 RF150 Prive Pump Prin	11,985.00	11,984.85	100.00%
08-7-50-95-93.21 SRF RF1 - 075 Interest/Ad	13,813.00	0.00	0.00%
08-7-50-95-98.00 Dewatering Loan #2921 Pri	0.00	0.00	0.00%
Total DEBT SERVICE	**389,039.44**	**41,670.27**	**10.71%**

Account	Budget	Actual	Actual % of Budget
08-7-50-96 Capital Reserve			
08-7-50-96-91.00 Capital Reserve	128,000.00	0.00	0.00%
Total Capital Reserve	**128,000.00**	**0.00**	**0.00%**
08-7-50-97 SEWER SYSTEM DEPRECIATION			
08-7-50-97-97.00 Depreciation	90,000.00	0.00	0.00%
Total SEWER SYSTEM DEPRECIATION	**90,000.00**	**0.00**	**0.00%**
08-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**2,688,496.65**	**611,888.74**	**22.76%**
Total SEWER FUND	**-66,709.28**	**-1,473.11**	
09-6-50 WATER DEPT INCOME			
09-6-50-04-20.00 Water Allocation Fee	0.00	132.00	100.00%
09-6-50-26-50.00 Water Dept - Rent	1,220,301.79	358,368.21	29.37%
09-6-50-26-51.00 Water Dept-Labor & Materi	0.00	0.00	0.00%
09-6-50-26-60.00 Interest Income	7,000.00	7,008.15	100.12%
09-6-50-26-80.00 Water Tower Fund Interest	0.00	0.00	0.00%
09-6-50-26-83.00 Interest Resevoir Cover	0.00	0.00	0.00%
09-6-50-26-88.00 ARPA Fund Interest	0.00	0.00	0.00%
09-6-50-26-89.00 ARPA Funds	0.00	0.00	0.00%
09-6-50-26-94.00 ES Water Tower Grant Reim	0.00	0.14	100.00%
09-6-50-26-97.00 Misc Income	0.00	0.00	0.00%
09-6-50-26-98.00 Water Facility Repl Int.	0.00	0.00	0.00%
09-6-50-30-99.00 Transfer In	0.00	0.00	0.00%
Total WATER DEPT INCOME	**1,227,301.79**	**365,508.50**	**29.78%**
Total Revenues	**1,227,301.79**	**365,508.50**	**29.78%**
09-7-50-62 WATER TREATMENT & PUMPING			
09-7-50-62-10.00 Regular Pay	57,624.13	17,847.33	30.97%
09-7-50-62-10.01 Overtime Pay	5,000.00	235.01	4.70%
09-7-50-62-11.00 Social Security	0.00	3,874.06	100.00%
09-7-50-62-20.00 Operating Supplies	42,000.00	17,558.25	41.81%
09-7-50-62-30.00 Utilities	175,000.00	54,455.98	31.12%
09-7-50-62-31.00 Communications	9,700.00	2,148.80	22.15%
09-7-50-62-32.00 Fuel	4,000.00	755.70	18.89%
09-7-50-62-60.00 Repair Parts	3,000.00	0.00	0.00%
09-7-50-62-60.01 Repair & Maintenance	30,000.00	26,960.43	89.87%
09-7-50-62-62.00 Small Tools & Equipment	500.00	649.98	130.00%
09-7-50-62-66.00 Water Meters	5,000.00	14,725.15	294.50%
09-7-50-62-99.00 Other Expenses	13,500.00	7,084.80	52.48%
Total WATER TREATMENT & PUMPING	**345,324.13**	**146,295.49**	**42.36%**

Account	Budget	Actual	Actual % of Budget
09-7-50-64 WATER DISTRIBUTION			
09-7-50-64-10.00 Regular Pay	132,397.47	52,909.75	39.96%
09-7-50-64-10.01 Water Distr-Overtime	0.00	1,742.15	100.00%
09-7-50-64-20.00 Operating Supplies	1,200.00	1,334.92	111.24%
09-7-50-64-22.00 Equipment	2,000.00	0.00	0.00%
09-7-50-64-31.00 Communications	1,200.00	338.80	28.23%
09-7-50-64-32.00 Fuel	4,500.00	3,779.37	83.99%
09-7-50-64-47.00 Truck & Equip Rental	0.00	2,060.00	100.00%
09-7-50-64-50.00 Materials	8,000.00	41,208.13	515.10%
09-7-50-64-55.00 Repair & Maintenance	2,000.00	1,031.71	51.59%
09-7-50-64-60.00 Truck & Equip Maint Suppl	11,000.00	2,222.23	20.20%
09-7-50-64-60.01 Truck & Equip Repairs	6,500.00	1,672.30	25.73%
09-7-50-64-62.00 Small Tools & Equipment	4,000.00	4,781.43	119.54%
09-7-50-64-71.01 Derby Road Waterline	0.00	0.00	0.00%
09-7-50-64-99.00 Other Expenses	1,000.00	64.00	6.40%
Total WATER DISTRIBUTION	**173,797.47**	**113,144.79**	**65.10%**
09-7-50-65 WATER DEPT-ADMINISTRATION			
09-7-50-65-10.00 Salaries	33,613.29	5,435.77	16.17%
09-7-50-65-15.00 Employee Work Attire	2,900.00	249.61	8.61%
09-7-50-65-20.00 Office Supplies	250.00	266.33	106.53%
09-7-50-65-22.00 Equipment (Computer)	200.00	0.00	0.00%
09-7-50-65-31.00 Communications	0.00	0.00	0.00%
09-7-50-65-60.00 Repair & Maintenance	2,000.00	598.56	29.93%
09-7-50-65-99.00 Other Expenses	4,000.00	25.00	0.63%
Total WATER DEPT-ADMINISTRATION	**42,963.29**	**6,575.27**	**15.30%**
09-7-50-90 PERSONNEL EXPENSES			
09-7-50-90-10.00 Health Ins Opt Out	520.00	0.00	0.00%
09-7-50-90-11.00 Social Security	4,790.75	1,944.19	40.58%
09-7-50-90-13.00 Health Insurance	7,808.24	5,665.96	72.56%
09-7-50-90-13.01 Dental/Vision Ins.	200.00	75.80	37.90%
09-7-50-90-13.02 Life/AD&D/Disability	550.00	216.39	39.34%
09-7-50-90-14.00 Municipal Retirement	5,792.73	4,211.22	72.70%
09-7-50-90-16.00 Unemployment Compensation	236.51	57.57	24.34%
09-7-50-90-17.00 Worker's Comp	1,988.00	437.38	22.00%
09-7-50-90-18.00 HRA Expense	2,219.29	1,040.94	46.90%
Total PERSONNEL EXPENSES	**24,105.52**	**13,649.45**	**56.62%**
09-7-50-91 OTHER EXPENSES			
09-7-50-91-45.00 Professional Expense	1,000.00	268.26	26.83%
09-7-50-91-48.00 Prop & Casualty Insurance	5,356.87	1,307.44	24.41%
09-7-50-91-90.00 Waterline Mapping	2,000.00	462.50	23.13%
09-7-50-91-93.00 Water Tower LOC interest	0.00	0.00	0.00%
Total OTHER EXPENSES	**8,356.87**	**2,038.20**	**24.39%**

Account	Budget	Actual	Actual % of Budget
09-7-50-92-10.05 Administration	0.00	0.00	0.00%
09-7-50-94 CAPITAL EXPENDITURES			
09-7-50-94-10.00 Water Lines-Labor	0.00	0.00	0.00%
09-7-50-94-42.00 Waterline Eng & Des	0.00	0.00	0.00%
09-7-50-94-45.00 Water Tower Maint Contrac	26,500.00	26,309.95	99.28%
09-7-50-94-56.00 Waterline Materials	0.00	0.00	0.00%
09-7-50-94-70.02 Vehicle	0.00	0.00	0.00%
09-7-50-94-71.02 Eastside Water Tower Proj	0.00	684.46	100.00%
09-7-50-94-71.03 Water Lines-Materials	0.00	0.00	0.00%
09-7-50-94-91.00 Water Reservoir Cover	0.00	0.00	0.00%
Total CAPITAL EXPENDITURES	**26,500.00**	**26,994.41**	**101.87%**
09-7-50-95 DEBT SERVICE			
09-7-50-95-91.00 Water Tower Sinking Fund	0.00	0.00	0.00%
09-7-50-95-93.01 26 VMBB Water Twr Prin 81	201,790.51	29,315.00	14.53%
09-7-50-95-93.02 26 VMBB Water Twr Int 816	20,000.00	55,652.14	278.26%
09-7-50-95-93.03 PSB BAN 3466 Prin	0.00	0.00	0.00%
09-7-50-95-93.04 PSB BAN 3466 Int	0.00	0.00	0.00%
09-7-50-95-93.07 Eastside Water Tower Prin	0.00	0.00	0.00%
09-7-50-95-93.08 Eastside WT LOC Int	0.00	0.00	0.00%
09-7-50-95-93.10 RF3-095 Water Well Prin	41,054.00	41,053.92	100.00%
09-7-50-95-93.11 RF3-095 Water Well Int	411.00	410.54	99.89%
09-7-50-95-93.12 RF3-129 Int & Admin Fee	27,169.00	27,169.08	100.00%
09-7-50-95-93.19 RF3-129 Arsenic Water Pri	140,009.00	140,009.08	100.00%
09-7-50-95-93.20 RF3-095 Admin Fee	821.00	821.08	100.01%
Total DEBT SERVICE	**431,254.51**	**294,430.84**	**68.27%**
09-7-50-96 Capital Reserve			
09-7-50-96-91.00 Capital Reserve	148,000.00	0.00	0.00%
Total Capital Reserve	**148,000.00**	**0.00**	**0.00%**
09-7-50-97 WATER SYSTEM			
09-7-50-97-97.00 Depreciation	27,000.00	0.00	0.00%
Total WATER SYSTEM	**27,000.00**	**0.00**	**0.00%**
09-7-95-95-95.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	**1,227,301.79**	**603,128.45**	**49.14%**
Total WATER FUND	**0.00**	**-237,619.95**	
Total All Funds	**-66,709.28**	**10,131,924.48**	

Account/Description	Budget	Balance
00-1-00-00 CASH		
00-1-00-00-18.00 GF Checking PSB	0.00	3,372,705.43
00-1-00-00-25.00 P.D. Cash Account	0.00	300.00
00-1-00-00-39.00 Health Reimbursment Acct	0.00	9,406.31
00-1-00-00-50.00 Wal-Mart Fund MMA	0.00	0.00
00-1-00-00-70.00 USDA Grant fund	0.00	50.00
00-1-00-00-75.00 Grants Inc Fund	0.00	50.00
Total CASH	**0.00**	**3,382,511.74**
00-1-00-03 TAXES RECEIVABLES		
00-1-00-03-00.00 Current Taxes	0.00	8,112,750.44
00-1-00-03-01.00 Delinquent Taxes	0.00	274,574.86
00-1-00-03-02.00 Tax Interest Recvble	0.00	41,119.01
00-1-00-03-03.00 Penalty & Other Recvble	0.00	21,965.98
00-1-00-03-99.00 Allowance for Uncollectab	0.00	-425,753.63
Total TAXES RECEIVABLES	**0.00**	**8,024,656.66**
00-1-00-04 OTHER RECEIVABLES		
00-1-00-04-78.00 Leahy Bproof Vest Recv	0.00	4,377.20
00-1-00-04-91.00 AR Phone Receivable	0.00	0.00
00-1-00-04-92.00 VMERS Makeup-JMorin	0.00	11,697.37
00-1-00-04-93.00 Employee Pension Plans	0.00	0.00
00-1-00-04-94.00 Miscellaneous Receivable	0.00	113,875.85
00-1-00-04-95.00 Grants Receivable	0.00	194,755.84
00-1-00-04-97.00 Police Contract Services	0.00	0.00
00-1-00-04-99.00 Other Receivables	0.00	0.00
Total OTHER RECEIVABLES	**0.00**	**324,706.26**
00-1-00-07-55.00 Causeway Grant Receivable	0.00	0.00
00-1-00-07-56.00 Grant Rcvble-Gardner PK	0.00	0.00
00-1-00-07-75.00 Prepaid Postage	0.00	1,130.97
00-1-00-07-81.00 Prepaid Expense	0.00	0.00
00-1-00-07-86.00 Prepaid Health Insurance	0.00	57,097.45
00-1-00-08-00.00 Due From/To Other Funds	0.00	-981,139.75
Total Asset	**0.00**	**10,808,963.33**
00-2-00-10-05.00 Tax Anti/LOC Note	0.00	0.00
00-2-00-10-20.00 Accounts Payable	0.00	301,516.18
00-2-00-10-22.00 Retainage Payable VISTA L	0.00	38,135.18
00-2-00-10-41.00 Marriage License Fees	0.00	385.00
00-2-00-10-50.00 Accrued Payroll/FICA	0.00	96,703.63
00-2-00-10-51.00 Accrued Vacation	0.00	115,394.35
00-2-00-10-52.00 Accrued Comp Time	0.00	17,192.33
00-2-00-10-53.00 Accrued Short-Term Sick	0.00	49,042.54
00-2-00-11-40.00 FICA Payable	0.00	0.00
00-2-00-11-41.00 Federal Income Tax	0.00	0.00

Account/Description	Budget	Balance
00-2-00-11-42.00 State Income Tax	0.00	0.00
00-2-00-11-43.00 TIF Payable	0.00	0.00
00-2-00-11-45.00 Benefits	0.00	-0.01
00-2-00-11-46.00 AFLAC Flex Benefit Payabl	0.00	372.61
00-2-00-11-47.00 HSA Benefits	0.00	0.00
00-2-00-11-48.00 Vision Insurance-Eyemed	0.00	0.00
00-2-00-11-49.00 Vision Insurance-VSP	0.00	-320.36
00-2-00-11-50.00 Dental Insurance-Delta	0.00	-988.90
00-2-00-11-60.00 Project D.A.R.E.	0.00	0.00
00-2-00-12-01.00 PSB BAN #3422	0.00	0.00
00-2-00-12-09.00 A/R Credits	0.00	0.00
00-2-00-15-00.00 Reserve Tax Clearing	0.00	0.00
00-2-00-15-01.00 Tax Over Payment	0.00	5,700.11
00-2-00-15-50.00 Reserve AR Clearing	0.00	0.00
00-2-00-15-80.00 Reserve Utility Clearing	0.00	0.00
00-2-00-16-01.00 Unavailable Grant Revenue	0.00	0.00
00-2-00-16-05.00 Npt City School District	0.00	-1,509,271.11
00-2-00-16-10.00 Deferred Revenue-ACT 60	0.00	0.00
00-2-00-16-20.00 Deferred Rev-Bike Path Gr	0.00	16,524.90
00-2-00-16-25.00 Def Rev - Fire VCF 202444	0.00	0.00
00-4-00-15-02.00 Reappraisal Reserve	0.00	0.00
00-4-00-15-04.00 Wa-Mart Reserve	0.00	0.00
00-4-00-15-05.00 NBRC Grant Funds Match	0.00	0.00
Total Liability	**0.00**	**-869,613.55**
00-3-00-18-00.00 Fund Balance - General	0.00	1,311,302.67
Total Fund Balance	**0.00**	**1,311,302.67**

LANDMARK
DIVIDEND

October 14, 2026

Terms of Agreement

Lease Information:
Seller/Site Owner: City Of Newport
Mailing Address: 222 Main St
Newport, VT 05855-5000

Tenant	Current Rent	Escalation Rate	Site Address
Crown Castle	$3,184.88 Monthly	CPI per 5 Years	289 Mountain View Dr, Newport, VT 05855-9100

Easement Area and Assignment of Lease: The Easement Area shall be approximately the leased premises described by the existing cellular lease (the "Lease(s)") and a non-exclusive access and utility easement. The Easement Area will be confirmed by a survey performed during due diligence. Landmark will be assigned the Lease(s) for the duration of the easement.

Confidentiality: Site Owner agrees not to disclose any of the terms of this agreement to any unrelated third parties, except for its broker, agent, lawyers, consultants, bookkeepers and tax advisors, without Landmark's prior written consent for the later of one (1) year from the date of this document or the date on which both parties enter into a mutually acceptable easement and purchase and sale agreement.

Exclusivity: Until the expiration of this agreement, Site Owner shall not, directly or indirectly, (a) offer the Lease(s) or the Easement Area for sale or assignment to any other person; (b) negotiate, solicit or entertain any offers to sell or assign any interest in the Lease(s) or the Easement Area to any other person; or (c) modify, amend, supplement, extend, renew, terminate or cancel the Lease(s).

The purchase price shall be the gross purchase price from which will be deducted:

- Prorated rent for the remainder of the month/year of closing
- If applicable, the next two months' of rent payments to account for the time it takes the tenant time to recognize Landmark as the new payee (Site Owner shall be entitled to receive and deposit the next two monthly rent checks after closing, provided however, if one or both rent checks are received by Landmark, Landmark will pay to Site Owner the sum of the rental revenue not received by Site Owner for the 2 months following closing once received by Landmark); and
- Transfer taxes.

Offer Expiration Date: ~~January 12, 2027~~ April 1, 2027

* Landmark will complete a title search of the property on which the telecom site is located (the "Property") and perform any and all due diligence on the Property, including a survey of the Easement Area and site inspection at its sole cost and expense. Site Owner will provide Landmark with attorney comments to any of Landmark's transaction documents within five (5) days of the receipt of such documents. If there is a mortgage or lien on the Property, Site Owner agrees to use commercially reasonable efforts to obtain a non-disturbance agreement ("NDA") from the lender or lienholder. In the event the NDA cannot be obtained, Landmark may still close the transaction subject to a twenty percent (20%) reduction in the Purchase Price, provided the Property satisfies Landmark's loan-to-value calculation and Site Owner complies with Landmark's additional due diligence requests.

* Our signatures below acknowledge that these are the business terms upon which this transaction will be completed and authorizes Landmark to proceed with this transaction. Closing is subject to Landmark's receipt and evaluation of the document checklist items, completion of due diligence and final underwriting approval, and a mutually acceptable easement and purchase agreement. Landmark will endeavor to close this transaction within forty-five (45) days of its receipt of Site Owner's signature below or if that is not possible, within five (5) days of the receipt of all due diligence including any necessary NDAs or consents and the expiration or waiver of any right of first refusal (the "ROFR") of any tenant. If Landmark does not close the transaction within ninety (90) days of the date of Site Owner's signature below, this agreement will expire unless extended by mutual written consent.

* For the purposes of this document, "Landmark" and "Site Owner" shall refer to and mean Landmark Dividend LLC and its affiliates and Site Owner and their respective affiliates, successors and/or assigns.

Additional Terms:

• Landmark and Site Owner also agree to share any future rent from carriers 50/50 (50% to Site Owner) who may require additional space outside of the ground lease. In the event an agreement is executed with a carrier for space outside of the ground lease, the parties shall enter into a mutually agreeable amendment to the easement contemplated herein to include such additional space.

Purchase Price and Term: Initial below

1. _____ Purchase Price: $710,000.00
Term: 360 Months
Type: Installment (See Schedule 1)

Please sign and date below and return at your earliest convenience

Approved by:

_____
Joe Gunter

Date: _____
Phone: _____
Email: _____

_____
Landmark Authorized Signatory

CROWN CASTLE

MD7

September 14, 2026

CITY OF NEWPORT
222 MAIN STREET
Newport, VT 05855

RE: Business Unit # 857782
Site Name 857782

Dear Landlord:

Thank you for taking the time to speak with me. As per our conversation, Crown Castle, your tenant, would like to extend its business relationship with you at this time and as a result, is offering the following options. Please review the general summaries below: *All options require **final** Crown Castle committee approval:*

OPTION A: 99-Year Term Easement Purchase: Lump Sum

- Purchase price of **$675,000.00**
- Crown Castle will pay all normal closing costs

Thank you again for your time and I look forward to hearing from you soon.

Kind Regards,

AGREEMENT BETWEEN

THE TOWN OF COVENTRY, VERMONT
AND
THE NEWPORT CITY FIRE DEPARTMENT

This Fire Department Services Agreement ("the agreement") made as of January 1, 2027, ("the effective date") between the Newport City Fire Department ("NCFD"), a not for profit organization, with a principal office at 222 Main Street Newport, Vermont and the Town Of Coventry Vermont ("Town") a municipality having an office at 168 Main Street Coventry, Vermont being the parties to this agreement.

WHEREAS, the Town wishes to contract with NCFD to provide fire services to the benefit of Town, its citizens and visitors, pursuant to the terms of this agreement***;*** and,

WHEREAS, NCFD provides fire protection services for the Town and the City of Newport, Vermont.

NOW THEREFORE, it is mutually agreed by the parties as follows:

1) Nature of Services.

(a) NCFD shall provide 24-hour, seven days per week, 365 days per year emergency fire services for immediate response to the geographical areas of the Town identified with the State e911 Board as covered by NCFD services; and shall provide mutual aid or other back-up emergency support to other areas when applicable; as well as a non-emergency medical assist. Services rendered under this agreement shall be at the basic level or higher, as defined by the State of Vermont Division of Public Safety. It is understood that the demand for fire services is unpredictable, and, in addition to resources provided under this agreement, NCFD resources as well as other certified fire department services may be required from time to time to provide services to the Town.

(b) In the performance of its obligations hereunder, NCFD shall be conducted in full compliance with any and all applicable laws, rules and regulations adopted or promulgated by any governmental

agency or regulatory body, both state and federal. NCFD assumes full responsibility for the payment of all contributions, payroll taxes or assessments, state or federal, as to all employees engaged in the operation of the division, and further agrees to meet all requirements that may be specified under regulations of administrative officials or bodies charged with enforcement of any state or federal laws relating to employer obligations concerning employees.

2) Organization and Oversight.

(a) Except as relative to the nature of services, equipment, personnel, and the financial arrangement between NCFD and the Town more particularly set out in this agreement, amendments to the NCFD by-laws shall have full force and effect upon NCFD without further amendment to this agreement.

3) Equipment.

(a) All equipment shall be maintained in good operational shape as required by the State of Vermont Division of Public Safety; Department of Motor Vehicles; VOSHA and/or other governing agencies as applicable. NCFD shall provide copies of inspection, or registration, reports to the Town upon request if available.

4) Personnel.

(a) Fire trucks, vehicles and equipment shall be staffed by personnel authorized by the State of Vermont Division of Public Safety; and/or the Department of Motor Vehicles, at the level and in the quantities required by the State to operate at the Basic or higher level. Copies of certification documentation shall be provided to the Town by NCFD upon request. NCFD shall be solely responsible for the management of the service and its personnel, and shall have sole control of the method and means by which they perform their duties.

(b) Nothing in this agreement shall create an employer-employee relationship between NCFD personnel and the Town. NCFD shall provide Worker's Compensation insurance for its personnel in amounts and coverage as required by the State of Vermont.

5) Insurance and Indemnity.

(a) NCFD shall provide the Town with a certificate of insurance naming the Town as additional insured for the purposes of any claims that may arise as a result of any action or conduct by NCFD or its agents in the operation of the division pursuant to this agreement.

(b) NCFD shall carry comprehensive general and automobile liability insurance, as required by this paragraph, and shall be written for not less than the limits of liability as follows:

Comprehensive General Liability	
Bodily Injury:	$1,000,000.00 Each Occurrence
	$2,000,000.00 Aggregate
Property Damage:	$1,000,000.00 Each Occurrence
	$2,000,000.00 Aggregate
Automobile Liability	
Bodily Injury:	$1,000,000.00 combined single limit
Property Damage:	$1,000,000.00 combined single limit

6) Financial and Other Records.

(a) NCFD shall keep accurate financial records for the division, which shall be made available to the Town upon prior, reasonable notice, at any time during normal business hours.

(b) Failure to keep materially accurate financial records for the division, or to make them available to the Town in the fashion described above, shall be a default of this agreement. The Town shall notify NCFD in writing if it believes the records are materially inaccurate. NCFD shall have 30 days to remedy the default.

(c) To the extent that records contain protected health information, disclosure of said information shall be governed by the Health Insurance Portability and Accountability Act (HIPAA).

7) Sub-Contracting.

(a) NCFD shall not sub-contract any of its obligations under this agreement; nor shall the benefits of this agreement to NCFD be assignable. This provision shall not prohibit the use of other emergency services for the purposes of mutual aid during times of unusually high demands for services.

8) Funding and Option to Renew.

(a) For the contract year beginning July 1, 2025, the City shall invoice based on a 3-year average of charges for the City's responses to fire calls and vehicle accidents. In addition, Coventry's capital share will continue to be based on a 3 year running average for percentage of calls to Coventry for Coventry's share of Newport City's debt service cost (interest and principal). The invoice will be produced after Newport City's fiscal year has ended.

(b) The invoice amount will be payable in one installment due on or before January 31, 2026. NCFD shall invoice the town.

(c) If this contract is renewed the contract amount for each subsequent year shall be at the amounts as calculated by the formula outlined in 8)(a) by NCFD.

9) Default.

(a) If the Town shall default in the payment of sums due hereunder, when due, and shall fail to cure such default within 30 days after receipt of written notice, then the Town shall be deemed to have breached this agreement and NCFD, at its option, may terminate this agreement by written notice to the Town. If no cure is made, NCFD shall continue to provide services to the Town for no less than an additional 30 days, for so long as a pro-rata amount is received for both periods.

(b) If either party shall fail to comply with the terms of this agreement, and shall fail to cure such non-compliance within 30 days after receipt of written notice, then that party shall be deemed to have breached this agreement and the other party, at its option, may terminate this agreement by written notice to the defaulting party.

(c) Should NCFD terminate this agreement due to breach by the Town, NCFD shall be entitled to the pro-rated balance of the contract from the date of breach forward, as agreed upon liquidated damages.

(d) Should the Town terminate this agreement due to breach by NCFD, the Town shall be entitled to the prorated balance of the contract from the date of breach forward, as agreed upon liquidated damages

10) Term.

(a) The term of this agreement shall be from January 1, 2027 to December 31, 2028, unless extended by mutual written agreement of the parties.

11) Amendment.

(a) This agreement shall not be amended except by written agreement of the parties.

12) Notices.

If to Newport City Fire Department:

City Manager
222 Main Street
Newport, VT 05855

If to Town of Coventry:

Coventry Select Board
In care of Coventry Town Administrator
P.O Box 8
Coventry, VT 05825

13) General Provisions.

(a) In case any one or more of the provisions of this Agreement shall be held to be invalid, illegal, or unenforceable this Agreement shall not be deemed to be invalid. This Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein and there shall be deemed substituted such other provisions as will most nearly accomplish the intent of the Parties to the extent permitted by applicable law.

(b) Nothing in this agreement is intended to or shall be construed to confer upon or give to any person, firm or other entity, other than the Parties hereto and their respective successors and assigns any rights or remedies by reason of this agreement.

(c) This agreement shall inure to the benefit of, and be binding upon, the respective successors and assigns of the parties.

(d) In the event that any dispute arises under this agreement, or any modification, rider or attachment thereto, such dispute shall be governed by, construed and enforced in accordance

with the laws of the State of Vermont.

(e) This agreement, together with any written agreements that shall have been executed simultaneously or attached to it, as the case may be, contains the entire agreement and understanding between the parties. There are no oral understandings, terms, or conditions and neither party has relied upon any representation, express or implied, not contained in this agreement. All prior understandings, terms or conditions are deemed merged in this agreement.

(f) No failure of either party to insist upon compliance with the terms of this agreement by the other shall constitute a waiver of the parties' right to subsequently demand compliance with the terms hereof.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and delivered as of the date and year first written.

Newport City

_____, Date: _____

Rick Ufford-Chase, Mayor

Town of Coventry

_____, Date:_____

_____, Select Board Chair,

(Signature) and Print Name

LOAN AGREEMENT

Vermont State Revolving Fund

Loan RF1-403-1.0
Loan Amount: $52,100.00

1. City of Newport, the Municipality, hereby certifies to the Vermont Bond Bank ("Bond Bank") that:

(a) It will secure all state and federal permits, licenses and approvals necessary to construct and operate the improvements to be financed by the Loan (the "Project"), if any, as described in Exhibit A;

(b) It has established, or covenants with the Bond Bank to establish, by ordinance, rule or regulation, a rate charge or assessment schedule which will generate annually sufficient revenue to pay:

(i) Principal, administrative fees and interest of the Municipal Note, as the same becomes due; and

(ii) reasonably anticipated cost of operating and maintaining the improvements to be financed by the Loan, if any, and the system of which is a part;

(c) It has duly established a fund under Title 24 of the Vermont Statutes Annotated, or by other means permitted by law which, for so long as the Municipal Note shall remain outstanding, shall be maintained and replenished from time to time, and used solely to repair, replace, improve and enlarge the improvement to be financed by the Loan, if any.

2. The Municipality shall make funds sufficient to pay the principal, administrative fees and interest as the same matures (based upon the Maturity Schedule appended hereto as Exhibit C) available to the Bond Bank at least five business days prior to each principal payment date.

3. The Bond Bank and Municipality agree that Loan proceeds will be paid to the Municipality as Project costs are incurred and paid by the Municipality over the course of the Project, but in no event shall payments be made more often than monthly, and only on Municipality's certification, through its authorized representative, that such costs have been paid.

4. The Municipality is obligated to make the principal, administrative fee and interest portion of the Municipal Note payments scheduled by the Bond Bank on an annual basis. The Municipality may prepay the Loan at its option without penalty.

5. The Municipality shall be obligated to inform in writing to the Bond Bank, or such agent designated by the Bond Bank, at least thirty days prior to each principal payment date of any

changes to the name of the official or address to whom invoices for the payment of principal, administrative fees and interest should be sent.

6. The period of performance for this agreement begins upon execution and ends five years after execution.

7. Notwithstanding paragraph 14 hereof, prior to payment of the amount of the Loan, or any portion thereof, the Bond Bank shall have the right to cancel all or any part of its obligations hereunder and after payment of any portion thereof to require a refund of amounts paid if:

(a) Any representation made by the Municipality to the Bond Bank in connection with its application for a loan or additional loans shall be incorrect or incomplete in any material respect; or

(b) The Municipality has violated commitments made by it in its application and supporting documents or has violated any of the terms of this Loan Agreement.

8. The Municipality shall at all times comply with all applicable federal and state requirements pertaining to the Project, including but not limited to requirements of Federal Clean Water Act, Title 24 of the Vermont Statutes Annotated, and the list of Federal Laws and Authorities included as Exhibit B. The enumeration of the Federal Laws and Authorities in Exhibit B shall not be construed as a waiver by the Municipality of any exemption or exception, jurisdictional or otherwise.

9. If any provisions of this Loan Agreement shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such provision shall not affect any of the remaining provisions of this Loan Agreement and this Loan Agreement shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

10. This Loan Agreement may be executed in one or more counterparts, any of which shall be regarded for all purposes as an original and all of which constitute but one and the same instrument. Each party agrees that it will execute any and all documents or other instruments, and take such other actions as are necessary, to give effect to the terms of this Loan Agreement.

11. No waiver by either party of any term or condition of the Loan Agreement shall be deemed or construed as a waiver of any other terms or conditions, nor shall a waiver of any breach be deemed to constitute a waiver of any subsequent breach, whether of the same or of a different section, subsection, paragraph, clause, phrase, or other provision of this Loan Agreement. Any delay in exercising rights or requirements of the Loan Agreement does not constitute a waiver of such rights or requirements.

12. The Municipality agrees to indemnify and hold the Bond Bank, the state, its officials, agents, and employees harmless from and against any and all claims, suits, actions, costs, and damages resulting from the negligent performance or non-performance by the Municipality or any of its officials, agents, or employees of the Municipality's obligations under this Agreement, as it

may be amended or supplemented from time to time. It is further understood that such indemnity shall not be limited by an insurance coverage.

13. The Municipality agrees that the Loan will be adjusted upon final audit to an amount equal to or less than the project costs determined eligible by the Department of Environmental Conservation and recommended to the Bond Bank for loan participation.

14. The Municipality agrees that if actual final eligible costs are less than the amount paid under the Loan Agreement, repayment of the excess funds will be made within sixty days of the request made by the Department of Environmental Conservation.

15. Increases, amendments, or modifications to the project during construction will be processed for record keeping purposes only, except for the addition of major approved Project Elements, Exhibit A. The Loan Agreement will also be amended upon completion of the project based upon final audited eligible costs, and any increases in the Loan will be made contingent upon availability of funds. All Project records will be retained by the Municipality and made available for state inspection upon request for three years after Project completion or until any audit questions have been resolved, whichever is later.

16. The Municipality will obtain flood insurance for any insurable portion of the Project.

17. The Municipality agrees to use the loan proceeds solely for the project for which the loan is made and any approved amendments thereto. The Municipality further agrees to make prompt payment to the contractors and to apply any interest received to the Project. Once payment has been made to contractors, the applicant shall submit a payment request to the Department of Environmental Conservation (DEC). Funds will be disbursed from Federal Award ID Number CS500001## (## equals last two digits of award year). Upon disbursement, DEC will notify the Municipality of the standard terms and conditions applicable based on the exact amount of federal funds disbursed and relevant capitalization grant being drawn down. Please see https://dec.vermont.gov/water-investment/water-financing/srf/reimbursement-help for the standard terms and conditions. If the foregoing link is not accessible, contact DEC for assistance.

18. The terms of this Loan Agreement shall be controlling over those of any prior Agreement with respect to this Loan Agreement. However, this Loan Agreement shall not otherwise supersede the terms of any other agreements between the Municipality and the State.

19. The Municipality agrees to furnish to the Bond Bank such financial statements as the Bond Bank may reasonably request, which statements and supporting records shall be prepared and maintained in accordance with Generally Accepted Accounting Principles (GAAP).

20. This agreement will be funded by approximately 80 percent federal funds. These funds are being awarded in accord with the Federal Clean Water State Revolving Fund, CFDA number 66.458, under the authority of the Environmental Protection Agency. This is not a research and development award. For any accounting year in which the Municipality expends Loan proceeds and other Federal funds of $1,000,000 or more from all Federal sources, the Municipality shall

have an audit performed in accord with the Federal Single Audit Act and furnish a copy to the Vermont Department of Environmental Conservation within 9 months of the end of Municipality's accounting period.

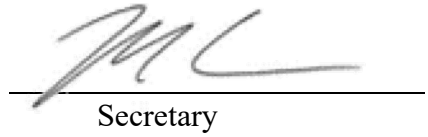
21. By acceptance of this Agreement, the Municipality agrees to complete a Subrecipient Annual Report as provided by the Department of Finance. Prior to submitting the Subrecipient Annual Report, the Municipality must review previous fiscal year disbursements from the Department of Environmental Conservation to determine the actual amount of federal funds disbursed from the loan proceeds. The Subrecipient Annual Report must then be submitted to the State of Vermont Department of Finance within 45 days after its fiscal year end, informing the State whether or not a single audit is required for the prior fiscal year. If a single audit is required, the Municipality will submit a copy of the audit report to the Vermont Department of Environmental Conservation within 9 months of its fiscal year end. If a single audit is not required, only the Subrecipient Annual Report to the State Department of Finance is required.

22. The Municipality understands that the provisions of the Davis-Bacon Act, which is codified at Subchapter IV of Chapter 31 of Title 40 of the United States Code and U.S. Department of Labor Memorandum No. 208 ("Memorandum 208"), may apply to the Project, and the Municipality certifies and agrees that with respect to the Project, it has complied and will continue to comply with the requirements of the Davis-Bacon Act and Memorandum 208, as applicable.

23. The effective date of the Loan Agreement is the execution date of the General Obligation Note.

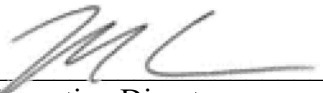
IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

Attest:



_____
Secretary

VERMONT BOND BANK

By: 
_____
Executive Director

Attest:

_____
Clerk

City of Newport

By: _____
Chair of the Governing Body

And by:

_____
Treasurer

Date_____

List of Loan Exhibits
EXHIBIT A: Project description and conditions
EXHIBIT B: List of Federal Laws and Authorities
EXHIBIT C: General Obligation Note
EXHIBIT D: Resolution and Certificate

EXHIBIT A

PROJECT DESCRIPTION AND CONDITIONS FOR THIS AGREEMENT

Description:

This planning loan is for the 20-yr evaluation of the Newport City WWTF

Conditions:

1. Repayment of this loan shall commence no later than five (5) years after the execution of the loan, unless the terms of the loan indicate the loan principal will be completely forgiven.

2. If the project funded with this loan proceeds to construction within five (5) years of loan execution and the construction project is funded with a SRF loan, the planning loan will be consolidated with the construction loan.

3. The engineer will meet with the Water Investment Division (WID) to present work summaries at 30% work completion, 60% work completion, and 90% work completion, or as otherwise directed by the WID engineer. Disbursements will not be made without each required meeting and disbursements above 90% of the loan amount will not be made until the final documents have been received, reviewed, and approved by WID.

4. After completion of planning, if project construction is to be fully funded by grants and/or loans administered by other federal, state, or local funding agencies (referred to as "alternative funding"), the Applicant will, within sixty (60) days of receiving alternative funds, repay the entire portion of the CWSRF planning loan. Under certain circumstances partial or full planning loan forgiveness may be allowable, such as when planning costs are not being paid for from alternative funds.

5. The Applicant shall, as a condition of the loan, provide the Department with a digitally formatted copy of any plan or surveys developed with funds awarded under the loan, if the Applicant or any subcontractor develops plans or surveys in digital format. By acceptance of the loan, the Applicant agrees to pass through this requirement to any subcontracts awarded and funded by the loan. This condition is included pursuant to Section 56 of Act 233 of 1994. Such digital formats are subject to the Federal Freedom of Information Act and the State Access to Public Records and Document Statute and, unless otherwise restricted, the Department will release copies of such information to the general public upon request. It shall be acceptable to submit read only copies or copies marked archival copies only. The Applicant, by acceptance of this loan agrees not to copyright any plans or surveys developed pursuant to this action. Acceptable electronic formats include pdf and pdf/A.

EXHIBIT B

LIST OF FEDERAL LAWS AND AUTHORITIES WHERE APPLICABLE

ENVIRONMENTAL:

- "American Iron and Steel" requirements of P.L. 113-76 the Consolidated Appropriations Act of 2014
- Archeological and Historic Preservation 16 USC §469a-1
- Bald and Golden Eagle Protection Act, 16 USC §668-668c
- Clean Air Act, 42 USC §7401
- Coastal Barrier Resources Act, 16 USC §3501
- Coastal Zone Management 16 USC §1451
- Davis-Bacon Act (40 CFR '31.36(i)(5))
- Davis Bacon and Related Acts Wage Rate Requirements (29 CFR 5.5)
- Endangered Species Act, 16 USC §1531
- Floodplain Management, Executive Order 11988, as amended by Executive Order 12148
- Protection of Wetlands, Executive Order 11990 (1977) as amended by Executive Order 12608 (1997)
- Environmental Justice, Executive Order 12898
- Protection and Enhancement of the Cultural Environment, Executive Order 11990 (1977), as amended by Executive Order
- Farmland Protection Policy Act, 7 USC §4201
- Fish and Wildlife Coordination Act, 16 USC §661
- Magnuson-Stevens Fishery Conservation and Management Act, 16 USC §1801 *et seq.*
- Marine Mammal Protection Act, 16 USC §7703 *et seq.*
- Migratory Bird Act 16 USC Chapter 7, Subchapter II: Migratory Bird Treaty
- National Historic Preservation Act 54 USC § 300101 *et seq.*
- Rivers and Harbors Act, 33 USC §403
- Safe Drinking Water Act, 42 USC §300f
- Wild and Scenic Rivers Act 16 USC §1271
- Section 504 of the Rehabilitation Act of 1973

ECONOMIC:

- Demonstration Cities and Metropolitan Development Act of 1966, PL 89-754 as amended
- Section 306 of the Clean Air Act and Section 508 of the Clean Water Act, including Executive Order 11738, Administration of the Clean Air Act and the Federal Water Pollution Control Act with Respect to Federal Contracts, Grants, or Loans

SOCIAL LEGISLATION:

- Age Discrimination Act of 1975
- Title VI of the Civil Rights Act of 1964
- Disadvantaged Business Enterprise, 49 USC § 47113 - Minority and disadvantaged business

participation
- Equal Employment Opportunity, Executive Order 11264
- Women's and Minority Business Enterprise, Executive Orders 11625 and 12138
- Section 13 of the Federal Water Pollution Control Act Amendments of 1972; Prohibition against sex discrimination
- Rehabilitation Act of 1973, PL 93-112 (including Executive Orders 11914 and 11250)

MISCELLANEOUS AUTHORITY:

- Executive Order 12549 - Debarment and Suspension
- Trafficking and Violence Protection Act of 2000 (P.L. 106-386)
- Uniform Relocation and Real Property Acquisition Policies Act of 1970, PL 91-646
- Signage requirements per 2015 EPA guidance
- 2 CFR 200.216 and section 889 of Public Law 115-232, Prohibition of certain telecommunication and video surveillance services or equipment
- Build America, Buy America (BABA) provisions of the Federal Infrastructure Investment and Jobs Act (IIJA)

EXHIBIT C $52,100.00

UNITED STATES OF AMERICA
STATE OF VERMONT
City of Newport
GENERAL OBLIGATION NOTE

The City of Newport (hereinafter called the "Municipality"), a body corporate and a political subdivision of the State of Vermont, promises to pay to the Vermont Bond Bank, or registered assigns, the not-to-exceed sum of $52,100.00 with a preliminary interest at the rate of 0.00% per annum and with a preliminary administrative fee of 0.00%, subject to change based on final disbursed value, beginning on 11/1/2029 as follows:

Loan Agreement
Vermont EPA Clean Water State Revolving Fund
Newport City, Vermont
Loan RF1-403-1.0
Prepared on 9/28/2026
Loan Terms
Loan Amount: $52,100.00
Loan Term Years: 5
Interest rate: 0.0000%
Administrative Fe 0.0000%

Repayment Date	Payment Number	Principal Due	Principal Payment	Principal Forgiven	Interest Payment	Administrative Fees	Total Payment
11/1/2029	1	52,100.00	5,210.00	26,050.00	0.00	0.00	5,210.00
11/1/2030	2	20,840.00	5,210.00	0.00	0.00	0.00	5,210.00
11/1/2031	3	15,630.00	5,210.00	0.00	0.00	0.00	5,210.00
11/1/2032	4	10,420.00	5,210.00	0.00	0.00	0.00	5,210.00
11/1/2033	5	5,210.00	5,210.00	0.00	0.00	0.00	5,210.00
			26,050.00	26,050.00	0.00	0.00	

For planning purposes only. Figures subject to change based on actual disbursements.

EXHIBIT C

This Note is payable in lawful money of the United States at M&T Bank in the City of Burlington, State of Vermont. Repayment terms shall comply with 24 V.S.A. Chapter 120, §4755 which prohibits deferral of payment. Final payment of this Bond shall be made upon surrender of this Bond for cancellation.

This Note is issued by the Municipality for the purpose of financing planning of infrastructure improvements under and by virtue of Title 24, Vermont Statutes Annotated, and a vote of the governing body of the Municipality duly passed on 9/15/2026.

This Note is transferable only upon presentation to the Treasurer of the Municipality with a written assignment duly acknowledged or proved. No transfer hereof shall be effectual unless made on the books of the Municipality kept by the Treasurer as transfer agent and noted hereon by the Treasurer with a record of payments as provided hereon.

It is hereby certified and recited that all acts, conditions and things required to be done precedent to and in the issuing of this Note have been done, have happened, and have been performed in regular and due form, as required by such law and vote, and for the assessment, collection and payment hereon of a tax to pay the same when due the full faith and credit of the Municipality are hereby irrevocably pledged.

IN TESTIMONY WHEREOF, the Municipality has caused this Note to be signed by its Treasurer, and a majority of its Selectboard and its seal to be affixed hereto.

City of Newport

By: _____

_____

_____

_____

_____
Majority of its Governing Body

Date_____

_____
Treasurer

EXHIBIT C $52,100.00

City of Newport

GENERAL OBLIGATION NOTE

CERTIFICATE OF REGISTRATION

It is hereby certified that this Note is a fully registered Note, payable only to the holder of record as appears of record in the office of the Treasurer of the issuing Municipality. This Note may be transferred by presentation of the same with an assignment in writing signed by the registered holder. Presentation shall be made to the Treasurer of the Municipality at his office and he shall record such transfer in his records and on the Note. The name and address of the original registered owner of this Note is Vermont Bond Bank, 100 Bank St, Suite 401, Burlington, VT 05402.

.

_____

Treasurer

EXHIBIT D

RESOLUTION AND CERTIFICATE
(General Obligation)
(Vermont Clean Water State Revolving Fund)

WHEREAS, at meetings of the municipal legislative body of the City of Newport (herein called the "Municipality") at each of which all or a majority of the members were present and voting, which meetings were duly noticed, called and held as appears of record, it was found and determined that the public interest and necessity required certain public wastewater improvements described in Exhibit A, and it was further found and determined that the cost of making such public improvements would be too great to be paid out of ordinary annual income and revenue, and that a proposal for providing such improvements and the issuance of bonds of the Municipality to pay for its share of the cost of the same shall be submitted to the legal voters at meetings thereof, and it will be ordered, all of which action will be hereby ratified and confirmed; and

WHEREAS, the Municipality has applied for financial assistance in planning for the authorized improvements which application has been approved by the Department of Environmental Conservation and the Vermont Bond Bank, as evidenced by the Funding Application Approval, the terms and conditions of which are found in Exhibit A; and

WHEREAS, pursuant to powers vested in them by law the said governing board is about to enter into a Loan Agreement on behalf of the Municipality with the Vermont Bond Bank respecting a Loan from said Bank in the amount of $52,100.00 to be discounted by the amount of up to $26,050, repayable with interest at the rate of 0.00% per annum, together with an administrative fee of 0.00%.

AND WHEREAS, the Note to be given by the Municipality to the Vermont Bond Bank at the time of receiving the proceeds of said Loan shall be substantially in the form found in Exhibit C;

THEREFORE, be it resolved that the Governing Body proceed forthwith to cause said Note to be executed and delivered to the Vermont Bond Bank upon the price and terms stated, and be registered as the law provides; and

BE IT FURTHER RESOLVED, that the Note when issued and delivered pursuant to law and this Resolution shall be the valid and binding obligation of the said Municipality, payable according to law and the terms and tenor thereof from unlimited ad valorem taxes on the grand list of taxable property of said Municipality as established, assessed, apportioned and provided by law; and

BE IT FURTHER RESOLVED, that in addition to all other taxes, there shall annually be assessed and collected in the manner provided by law each year until the Note, or any bond or bonds issued to refund or replace the same, is fully paid, a tax, charge or assessment sufficient to pay the note and bond or bonds as the same shall become due; and

BE IT FURTHER RESOLVED, that execution of the above-referenced Loan Agreement between the Municipality and the Vermont Bond Bank is hereby authorized, the presiding officer of the legislative body and Treasurer of the borrower being directed to execute said Loan Agreement on behalf of the Municipality and the legislative branch thereof; and

EXHIBIT D

BE IT FURTHER RESOLVED, that the Municipality expressly incorporates into this Resolution each and every term, provision, covenant and representation set forth at length in Exhibit A to be delivered in connection with the issuance and sale of the Note, execution and delivery of each of which is hereby authorized, ratified and confirmed in all respects, and the covenants, representations and undertakings set forth at length in said Loan Agreement are incorporated herein by reference; and

BE IT FURTHER RESOLVED, that all acts and things heretofore done by the lawfully constituted officers of the Municipality, and any and all acts or proceedings of the Municipality and of its Governing Body, in, about or concerning the improvements hereinabove described and of the issuance of evidence of debt in connection therewith, are hereby ratified and confirmed.

BE IT FURTHER RESOLVED, that in connection with the pending sale of the Note in the face amount of $52,100.00 to the Vermont Bond Bank, execution and delivery of the Note, this Resolution Certificate, Loan Agreement and incidental documents, all attached hereto, are authorized; and

BE IT FURTHER RESOLVED, that M&T Bank in the City of Burlington, Vermont, is hereby designated the Municipality's paying agent with respect to the Note and the Loan Agreement.

And we, the undersigned officers, as indicated, hereby certify that we as such officers have signed the Note payable as aforesaid, and reciting that it is issued under and pursuant to the vote herein above mentioned, and we also certify that the Note is duly registered in the office of the Treasurer of the Municipality as prescribed by law.

And we, the said officers of the Municipality, hereby certify that we are the duly chosen, qualified and acting officers of the Municipality as undersigned; that the Note is issued pursuant to said authority; that no other proceedings relating thereto have been taken; and that no such authority or proceeding has been repealed or amended.

We further certify that no litigation is pending or threatened affecting the validity of the Note nor the levy and collection of taxes, charges or assessments to pay it, nor the works of improvement financed by the proceeds of the Note, and that neither the corporate existence of the Municipality nor the title of any of us to our respective offices is being questioned.

EXHIBIT D

ATTEST:

City of Newport

_____
Clerk

By: _____

_____

_____

_____

_____
Majority of its Governing Body

And By:

_____
Its Treasurer

Newport City Grant Funding Tracking –11/12/26

Grant Title/ Award date	Awarding Entity	Grant Award $	Total Project Expenditure	Funds Collected	Status	Notes
Causeway Signals 07/2019	Northern Borders Regional Commission	250,000.00	1,342416.36	174,881.20	In Closeout Process	Project Complete/ Final Reimbursement Approved
Causeway Signals 06/2021	USDA Facility Disaster Grant	119,845.00	1,342,146.36	0	In Closeout Process	Project Complete/ Final Reimbursement Processing
Fire Dept Water Rescue 10/2024	VT Community Foundation	20,000.00	21,304.88	20,000.00	**Closed**	Closed in FY 2026
Gardner Park Playground 06/2019	CBDG	100,000.00	382,118.51	100,000.00	In Closeout Process	Project complete
Downtown Master Plan 02/2024	Vt ACCD	55,923.71	55,923.71	55,923.71	Closed	Closed in fy 2026
Eastside Water Tower/Reservoir 03/2021	Community Recovery Program	20% total cost Limited to 997,000.00	4,263,676.11	852,735.22	Open	Project online/ final certification pending
General Rd Permit / Stormwater 07/2024	Vt AOT	12,000.00	15,964.78	12,000.00	Closed	Completed in FY 2026
CSO Separation- Eastside Pump station/ Gardner Park Siphon Project 01/2024	ARPA CSO	852,645.00	838,087.81	776,853.13	In Closeout Process	Project Complete/ Final Reimbursement Processing
Grandstand Restoration Project 12/2022	HUD/Congressional	500,000.00	0	0	Open	Pending Environmental Release
Grandstand Restoration Project	Freeman Foundation	100,000.00	0	0	**Open**	Pending Environmental Release
Discover Newport/TIF	**Vt DEC**	45,000.00	45,000.00	45,000.00	closed	Closed in FY 2026
Bldg Energy Resilience Prog(MERP)	Buildings & General Services MERP	465,184.42	$212,999.02	78,821.21	Open	ongoing
Bicycle/Ped Scoping Study 08/2024	VT AOT	48,000.00	**0**	0	Open	Preliminary Planning Stage
Stormwater permit Gardner Park 06/2024	ARPA- 3 Acre Permit Assistance	49,999.00	**9,425.25**	9,425.25	closed	Closed in FY2026
Stormwater permit Prouty Beach 06/2024	ARPA- 3 Acre Permit Assistance	49,999.00	**16011.50**	16,011.50	Closed	Closed in Fy 2026
Stormwater Permit Recy. Center 06/2024	ARPA- 3 Acre Permit Assistance	49,999.00	**8,746.82**	8,746.82	closed	Closed in FY 2026

Stormwater Permit WWTF 06/2024	ARPA-3 Acre Permit Assistance	49,999.00	**4,424.00**	4,424.00	closed	Closed in FY 2026
Stormwater Mephemagog View 06/2024	ARPA- 3 Acre Permit Assistance	49.999.00	**1,857.15**	1,857.15	closed	Closed in FY2026
Prouty Beach Cabin Project 10/2024	Vt. Buildings & General Services	16,000.00	27,842.32	**13291.00**	closed	Closed in FY 2026
SWIP Solid Waste Management Program	VT Dept of Environmental Cons.	3,447.00	3500.00	**3447.00**	Open/yearly renewal	Ongoing project
Causeway Bridge Evaluation 7/2024	Vt AOT	27,000.00	24,419.67	**0**	Open	10% match requirement
CSO Engineering/Administration (loan) Clean Drinking Water program Gardner Park Siphon Project	VT Bond Bank RF1-384-1.0	22,200.00	**22,200.00**	0	Open/ Revolving Loan	Project complete/loan Draw approved
CSO EngineeringAdministration (loan) Clean Water Drinking Program East Side Pump/Management Plan	Vt Bond Bank RF1-259-1.1	95,200.00	90,376.23	90,304.00	open/project completed	Loan draw complete/ pending forgiveness action 5 year deferral of payments
PD Funding (4 separate grants) StoneGarden / Counter Terrorism Initiative	Homeland Security	TBD	**TBD**	TBD	Open/Yearly Renewal	Operational Actuals dictate cost and funding
Aquatic Nuisance Control	VT DEC	9090.00	TBD	**TBD**	open	% of operational cost
Building Mini Grant- Thermal Energy Study	Vt Building and General Services	4000.00	0	**0**	open	Preliminary Planning stage
VTSIU Program Special Investigations Unit/Detective	Dept of States Attorney	30,000.00	TBD	**TBD**	Open/Yearly Renewal	No match requirement
ShARP/ Governor Highway Safety Program	Chittitendon County Sheriff	TBD	**TBD**	TBD	open/yearly renewal	No match requirement
Municipal Planning Grant Thermal Energy Study	VT Dept. of Housing and Dev.	30,000.00	0	**0**	open	Preliminary Planning Stage
Main Street Infrastructure Project	NBRC	3,00,000.00	0	0	open	Preliminary Planning Stage
Equitable Sharing Program/Police Seizure/Forfeiture Redistribution	Dept of Justice	TBD	**TBD**	TBD	open/yearly renewal	No match requirement
General Stormwater Project(TBD)	VT AOT	14,000.00	**TBD**	TBD	Open	No match requirement
Development Fund/ Communication Project	Vermont Community Foundation	25,000.00		25,000.00	Open	No match Requirement

STONE ENVIRONMENTAL
100% EMPLOYEE-OWNED

535 Stone Cutters Way / Montpelier / VT / 05602 / USA
802.229.4541 / info@stone-env.com / www.stone-env.com

November 2, 2026

Joe Gunter, City Manager
City of Newport
Sent via email to city.manager@newportvermont.org

Stone Project No. 20261202
Subject: Proposal for an Environmental Assessment in Compliance with Northern Border Regional Commission Catalyst Program Requirements, City of Newport Water/Wastewater Project

Dear Joe,

Stone Environmental, Inc. (Stone) is pleased to present our proposal to perform an Environmental Assessment (EA) in accordance with the National Environmental Policy Act (NEPA) for the City of Newport's proposed water and wastewater project. This proposal is submitted in response to an email correspondence between the City and Stone dated October 19, 2026. We understand that the City has secured funding through the Northern Border Regional Commission (NBRC) Catalyst Program to upgrade approximately 1,100 feet of water and sewer line under Main Street located in downtown Newport.

1. Project Understanding & Approach

The City of Newport has secured NBRC Catalyst Program funding to upgrade the water and sewer line under Main Street. This proposal assumes that NBRC requires a NEPA EA for the project. At project initiation, Stone will confirm the applicable level of NEPA review with NBRC and TCG, including whether a categorical exclusion is available, before proceeding with EA preparation.

We propose to conduct the EA in accordance with NBRC guidance documents and the required EA template to ensure compliance with NEPA and all applicable local, state, and federal laws and authorities triggered by NBRC funding. The EA will evaluate the proposed water and wastewater upgrades on Main Street, as well as the broader Affected Environment within the Project Area, including existing infrastructure, surrounding land uses, and environmental resources that may be impacted by the proposed improvements.

2. Proposed Scope of Services

2.1 Project Coordination

Stone will coordinate closely with the City of Newport and the City's engineering consultant(s) to obtain and integrate all relevant project materials, including design plans, technical reports, permitting documentation, and supporting studies. Stone will serve as the primary point of contact with NBRC and its environmental consultant, The Clark Group (TCG), and will manage agency coordination, correspondence, and responses to comments throughout the EA process. At project initiation, Stone will confirm EA scope, review

sequencing, and regulatory requirements consistent with NBRC guidance, and will ensure use of the most current NBRC EA template.

Stone will participate in a project kickoff meeting with the City and TCG and will manage schedule coordination, and invoicing for the duration of the project. The Project Manager will oversee day-to-day coordination, track review milestones, and ensure timely communication among the project team, regulatory agencies, and NBRC representatives to support an efficient and transparent EA process.

2.2 NBRC Environmental Assessment

Stone will prepare Chapters 1 and 2 of the EA, including the Purpose and Need, Proposed Action, and Alternatives, and will develop a proposed Affected Environment boundary. Chapters 1–2 and the Affected Environment boundary will be submitted to TCG for review and approval before proceeding with Chapter 3, Affected Environment, consistent with review sequencing confirmed at project initiation. Stone will conduct a site visit to better understand project context, assess environmental topics, and document the Affected Environment with a photographic log.

Following approval, Stone will evaluate resource areas required under the NBRC EA Template, including land use and transportation; utilities and infrastructure capacity; noise; solid and hazardous materials; air quality and greenhouse gas emissions; geology, soils, and geologic hazards; surface waters, floodplains, wetlands, and other federally protected waters; biological resources and federally listed species; cultural and historic resources pursuant to Section 106; socioeconomic conditions; and environmental justice considerations (as applicable). To do so, Stone will correspond with relevant agencies, provide required supporting documentation (e.g., maps), and document relevance, recommendations, or additional actions required for the project. Stone will prepare the Section 106 consultation package and submit it to TCG for review and approval prior to transmittal to the State Historic Preservation Office (SHPO). Stone will support coordination and responses as needed. Stone will utilize the U.S. Fish and Wildlife Service's Information for Planning and Consultation (IPaC) system to assess potential impacts to federally listed species and will coordinate with NBRC and TCG to confirm whether formal or informal Section 7 consultation is required. Documentation will be incorporated into the EA and Administrative Record, as applicable.

Stone will submit Chapters 1 through 3 to TCG for review and feedback before moving on to Chapter 4, Environmental Impacts. A summary of cumulative impacts and conclusions will be included in the EA. Where impacts are identified, the EA will include a table outlining proposed mitigation measures and/or best management practices. When necessary, Stone will coordinate with the City of Newport and its project team to refine and incorporate mitigation measures consistent with project design and regulatory requirements. A full draft EA will be shared with TCG for final review and feedback. Supporting documentation, correspondence, and technical materials will be organized within a digital Administrative Record; consistent with NBRC guidance, appendixes will be limited to recommended materials only, with all other

documentation retained in the Administrative Record.

Following approval, Stone will support TCG in preparing materials necessary for issuance of the Notice of Availability. Stone will provide responses to comments, revisions and supporting materials to assist TCG with finalization of the EA and FONSI, as applicable.

2.2.1 Limitations

This proposal is based on currently available project information and preliminary review of mapping resources and regulatory databases. The EA will rely on existing design plans, engineering details, and supporting studies provided by the City. This proposal does not include additional assessment needs that may arise during the EA process such as a Threatened or Endangered Species Survey, Phase I or Phase II environmental site assessment (ESA), 8-step process for development in floodplains and wetlands, or Archeological Resource Assessment. The EA will rely on available project plans, technical documentation, and regulatory coordination to support analysis and conclusions. Any additional technical assessment or study would be handled through a change order.

3. Key Project Staff & Roles

This project will be overseen by Annemarie Fortune, AICP, Senior Planner. Annemarie supports cross-disciplinary projects at Stone and routinely supports projects through the NEPA process. Table 1, below, outlines key project staff and their roles.

Table 1. Key Project Staff & Role

Task Area	Role	Proposed Staff Members
Project Management & Client Coordination	Overall project oversight; point of contact for City and NBRC's TCG; schedule, budget, and deliverables management.	Annemarie Fortune, AICP
EA Senior Review & Oversight	EA strategy, regulatory coordination oversight, senior review of EA documentation, and determination support.	Annemarie Fortune, AICP Katrina Mattice, PE
EA Drafting and Compilation	Preparation and compilation of the EA narrative and supporting documents; integration of technical inputs; response to comments.	John Farrell Annemarie Fortune, AICP
Determination and Public Notice Support	Preparation of public notices; coordination of comment periods; incorporation of public and agency comments.	Annemarie Fortune, AICP

4. Project Schedule

The proposed schedule assumes a contract between the City of Newport and Stone is executed by mid-November 2026, with work commencing immediately thereafter. The schedule (Table 2) reflects the

sequencing required to complete an NBRC-compliant EA, inclusive of coordination with TCG, and completion of required public notices and agency coordination.

The milestones in Table 2 are planning targets dependent on timely design information, TCG review, completion of applicable agency consultation, and required public-comment periods. The January 2027 coordination milestone assumes agencies receive complete consultation materials early enough to complete their reviews. Additional studies, design changes, or consultation extending beyond the assumed review windows may shift subsequent milestones.

Table 2. Proposed Project Schedule

Phase	Subtask/Milestone	Time Frame	Deliverables
Project Initiation & EA Scoping	Contract execution; kickoff meeting with the City of Newport and TCG; confirm EA scope, sequencing, and regulatory requirements; confirm use of current NBRC EA template and guidance	Mid-Late November 2026	Kickoff meeting notes Confirmed EA scope
EA Chapters 1–2 Preparation & TCG Review/Approval	Prepare Purpose and Need, Proposed Action, and Alternatives; develop proposed Affected Environment (AE) boundary; Submit Chapters 1–2 and AE boundary to TCG; address comments and finalize	December 2026	Proposed AE boundary
Desktop Analysis	Review mapping, aerials, and regulatory databases; initiate Section 106 consultation; request IPaC Official Species List	January 2027	Section 106 initiation package IPaC species list
EA Chapter 3 – Affected Environment & Analysis	Evaluate environmental resources; complete Section 106 coordination; IPaC follow-up; submit to TCG for review.	January 2027	Draft EA Chapter 3 Agency correspondence
Draft EA Compilation	Prepare complete Draft EA (Chapters 1–4, cumulative impacts, integrated mitigation/BMP table, conclusions); submit Draft EA to TCG for review	February 2027	Substantially complete Draft EA
NBRC Review & Revisions	Respond to TCG comments; revise EA documentation; support preparation of Notice of Availability	March 2027	Revised Draft EA; response-to-comments documentation
Public Notice & Finalization	Support EA public comment period; respond to comments; finalize EA	April 2027	Final EA

The timeline assumes timely provision of project information and agency responsiveness. Variations to the schedule can be accommodated based on TCG review timing, project design progress, and regulatory coordination needs. Significant schedule impacts will be communicated promptly.

5. Fee for Services

Costs for the proposed Scope of Services will be billed on a time-and-materials basis, subject to a maximum of $14,738; Stone will not exceed the proposed budget without the City's prior consent. Costs are summarized by task in Table 3, as follows:

Table 3. Proposed Budget

Task	Professional Services	Subcontractors	Expenses	Total
1 - Project Management	$2,878	$0	$0	$2,878
2 - EA Drafting and Compilation	$11,221	$303	$336	$11,860
TOTAL				$14,738

The proposed budget reflects the scope of services and limitations described above and assumes reliance on project information provided by the City. The scope includes the Section 106 consultation package, IPaC review, and agency coordination described above. If consultation requires additional effort beyond that scope, including preparation of a biological assessment, support for formal Section 7 consultation, or negotiation of a Section 106 agreement document, Stone will review the additional scope, fee, and schedule with the City and obtain authorization through a change order before proceeding. The budget also reflects the following assumptions and exclusions:

- Stone will be responsible for publication of the public notice.
- The budget assumes limited comments from TCG and the public.
- If mitigation is required, Stone will work with the City and its project design team to identify appropriate mitigation opportunities.
- Preparation of permit applications, engineering design, implementation of mitigation measures, and construction-phase environmental monitoring are excluded from the budget.

Thank you for the opportunity to work with you. Please feel free to contact us using the information provided below with any questions or comments. The attached General Professional Services Agreement, when signed by the City and Stone, will establish the contract for these services and authorize initiation of the project.

Sincerely,

Annemarie M. Fortune
Signer ID: 9SE0BUBR19...

Annemarie Fortune, AICP
Brownfields Program Manager / Senior Planner
Direct Phone / 802.778.3001
E-Mail /

17Sunset Terrace
Newport, VT 05855
802-334-6434

November 12, 2026

Joe Gunter, City Manager
City of Newport
222 Main Street
Newport, VT 05855
(802) 334-5136

city.manager@newportvermont.org

Scope of Work and Cost Estimate for NBRC-Compliant NEPA Environmental Review Downtown Water, Sewer, Roadway, and Streetscape Improvements, Newport, Vermont

Project Number 53249 (260574)

Dear Mr. Gunter,

Verdantas is pleased to submit this proposal to the City of Newport for an environmental review compliant with the National Environmental Policy Act (NEPA) and Northern Border Regional Commission (NBRC) requirements for the City's downtown infrastructure project. This scope and fee are based on NBRC Grant Agreement GT-26SPC-00016 and the assumptions stated below.

Project Description

The City received a $3,000,000 NBRC award toward a $3,750,000 project to replace approximately 1,200 linear feet of undersized downtown water and sewer mains, reconstruct the roadway, and add bike lanes, shade trees, sidewalk upgrades, and outdoor community spaces. The work is intended to support planned housing and commercial growth and strengthen downtown climate resilience and livability. The grant period of performance is July 1, 2026, through September 30, 2029, with anticipated phased construction during 2027–2029.
The NBRC grant agreement requires satisfaction of NEPA requirements before NBRC will issue a Notice to Proceed. Verdantas will prepare the environmental review documentation and supporting record needed for NBRC review based on the presently defined project and the assumptions in this proposal.

Scope of Work

Scope of Work

1. Project Initiation and Information Review

Participate in one virtual kickoff meeting with the City and project team.

Review available plans, mapping, project narrative, grant information, prior studies, and other City-provided materials.

Confirm the project limits, purpose and need, proposed action, alternatives, and NBRC documentation requirements.

2. Environmental Resource Review and Coordination

Complete desktop screening for wetlands and waters, floodplains, threatened and endangered species, historic and archaeological resources, environmental justice, hazardous materials indicators, land use, soils, and other resources applicable to the project.

Prepare screening maps and agency consultation documentation appropriate for the NBRC review.

Coordinate with the U.S. Fish and Wildlife Service, Vermont Division for Historic Preservation, and other agencies only as needed based on screening results.

3. NBRC Environmental Review Documentation

Prepare draft environmental review documentation using the current NBRC format or other format directed by NBRC or its NEPA consultant. The document will address the project description, purpose and need, alternatives, affected environment, potential effects, avoidance and mitigation measures, consultation, and supporting records. The fee includes one consolidated City review and one

consolidated NBRC review cycle, followed by preparation of a final document and supporting administrative record materials.

4. Project Management

Provide routine coordination, budget and schedule management, and up to three virtual coordination meetings in addition to the kickoff meeting.

Assumptions and Exclusions

- The project is limited to the downtown water and sewer, roadway, and streetscape improvements described in NBRC Grant Agreement GT-26SPC-00016.
- All work is anticipated to occur within existing, developed rights-of-way.
- No wetlands are anticipated within the existing, developed rights-of-way or project limits.
- No floodplain impacts are anticipated within the existing, developed rights-of-way or project limits.
- No historic structures are anticipated within the existing, developed rights-of-way or the project area of potential effects.
- The City design engineer will provide current project plans, project limits, purpose and need, alternatives information, property information, and relevant prior studies in electronic format.
- The fee includes desktop review and agency coordination appropriate to the assumptions above. Wetland delineation, floodplain analysis or Eight-Step review, archaeological or architectural survey, hazardous-material sampling, and other specialized field or technical studies are excluded.
- If screening or agency consultation identifies wetlands, floodplains, historic properties, archaeological sensitivity, threatened or endangered species, or another issue requiring expanded study, Verdantas will notify the City and provide a supplemental scope and fee before proceeding.
- The fee includes one consolidated City review and one consolidated NBRC or NEPA consultant review cycle. Material design changes or additional review cycles are additional services.
- Engineering design, environmental permitting, bidding, construction administration, legal notices, public hearings, application fees, publication costs, and third-party charges are excluded.

Compensation

Lump Sum

Based upon the information and assumptions listed in this SOW, Verdantas proposes that the SOW described herein be completed for a lump sum cost of **$7,500**. The proposed cost is based upon

information provided to us and the assumptions described in this SOW. If conditions are discovered during performance of services that are not consistent with those known to Verdantas at the time of this SOW preparation or the assumptions upon which the proposed cost was based, as documented herein, are not valid, then the SOW and terms of this Agreement will be revised in consultation with you. You will be promptly notified should these circumstances arise.

Project Schedule

Verdantas anticipates preparing the initial draft within approximately four to six weeks after written authorization and receipt of complete project information. The overall schedule will depend on agency, City, NBRC, and NEPA consultant review times. NBRC's grant agreement prohibits project work before issuance of its Notice to Proceed and identifies satisfaction of NEPA requirements as a prerequisite to that notice.

Additional Services

If Client requests additional services beyond those set forth in the Scope of Services above, at Client's request Verdantas will provide a supplemental proposal , or alternatively provide such additional services in accordance with Verdantas' current Hourly Rate Schedule. Additional services, once authorized by Client and accepted by Verdantas shall be performed in accordance with a Change Order.

Authorization and Terms

The work performed under this SOW will be governed by the enclosed General Government Terms and Conditions (Attachment A). If the proposed SOW, project costs, and contractual terms are acceptable to you, return one signed copy of this letter to us as written authorization to proceed.

Standard of Care and Limitations

Verdantas shall perform its services in a manner consistent with that level of care and skill ordinarily exercised by other members of the engineering and science professions currently performing similar services under similar conditions and subject to the time limits and financial and physical constraints applicable to this engagement. No other warranty, expressed or implied, is made or intended by our proposal or by our oral or written reports. Unless specifically included in the Scope of Services, the work will not attempt to evaluate past or present compliance with federal, state, or local environmental or

land use laws or regulations. Conclusions presented by Verdantas shall be consistent with the SOW, level of effort specified, and investigative techniques employed. Reports, opinions, letters, and other documents will not evaluate the presence or absence of any compound or parameter not specifically analyzed and reported. Verdantas makes no guarantees regarding the completeness or accuracy of any information provided by Client, obtained from public or private files or information provided by subcontractors not retained through Verdantas.

Furthermore, the professional work product will be prepared and made available for the sole use of City of Newport. Unless other arrangements have been made, the contents thereof may not be used or relied upon by any other person or entity without the express written consent and authorization of City of Newport and Verdantas.

Closing

We look forward to working with you on this project and appreciate the opportunity to be of service to you.

If the terms are acceptable, sign and return to Verdantas so we may proceed with scheduling and commence work. Should you have any questions or wish to discuss any portion of the proposal, please let us know.

Sincerely,



Tavis Austin, AICP
Project Manager
Verdantas

Attachments

Attachment A: Government Terms and Conditions

Signature

We accept, on this _____day of _____ (month and year) the above Proposal for the Scope of Work for NBRC-Compliant NEPA Environmental Review Downtown Water, Sewer, Roadway, and Streetscape Improvements, Newport, Vermont; Project Number 53249 (260574).

Tavis Austin, AICP		11/12/2026
Verdantas PM Name	**Signature**	**Date**
Job Title		
Verdantas		

Cathy Furtek Conway		11/12/2026
Verdantas Signatory Name	**Signature**	**Date**
Job Title		
Verdantas		

Client Name	**Signature**	**Date**
City Manager		
City of Newport		

Client's authorization of this Proposal is effective once received by Verdantas. Please provide a signed copy to: taustin@verdantas.com .

Attachment A:

General Government Terms and Conditions

1. Definitions. As used in this Agreement, the following definitions apply:

1.1. "**Agreement**" means these General Terms and Conditions, any Proposal accepted or authorized by Client, and any Task Order amendments or supplements thereto and executed by both Parties.

1.2. "**Claims**" means any and all liabilities, claims, suits, losses, damages, fines, penalties, and costs, including reasonable attorney's fees and other legal fees and related legal expenses.

1.3. "**Project**" means the reasonably related Services and tasks outlined in the applicable accepted Proposal(s) or executed Task Order(s), and relevant amendments thereto, and encompasses all activities, deliverables, objectives, and milestones that the Consultant is contracted to complete within the agreed-upon timeframe and budget.

1.4. "**Proposal**" means a document prepared by Consultant by which Consultant offers to perform specific Services for or on behalf of Client. The Proposal shall describe the scope of Services offered and provide an estimated budget for the Services. The Proposal may also include a proposed project schedule and related details regarding the Services.

1.5. "**Services**" means the work performed or to be performed by Consultant, including temporary or supplemental staff as necessary, pursuant to an accepted Proposal and executed Task Order and includes all Consultant work product. Engineer's Services and Additional Services do not include: (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission; (2) advising Owner, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances; (3) providing surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements; or (4) providing legal advice or representation.

1.6. "**Site**" means any site upon which or in relation to which Services may be performed.

1.7. "**Task Order**" means a document by which Client authorizes Consultant to provide specific Services as set forth in a Proposal. The term Task Order may refer to a Work Order, Purchase Order, Requisition for Services, Authorization, Notice to Proceed, or other equivalent document.

2. Project Authorization and Contract Documents.

2.1. During the Term of this Agreement, Client may periodically request Consultant to provide Proposals to perform professional Services for or on behalf of Client. In response to each such request, Consultant shall prepare a Proposal that integrates this Agreement and describes the proposed Scope of Services and associated fees and submit the Proposal to Client for its consideration. Depending on the Services to be offered, the Proposal may contain supplementary terms that modify the terms and conditions set forth in this Agreement. If the Proposal is acceptable to Client, Client may authorize Consultant to proceed with the Project by executing the Proposal and returning it to Consultant. Alternatively, Client may authorize the Project or a mutually-acceptable portion thereof, by Client preparing, or requesting Consultant prepare, a Task Order, as defined herein, for execution.

2.2. For any specific Project, in the event of an inconsistency between the terms of this Agreement and the terms of Consultant's Proposal or the terms of a Task Order, the terms and/or conditions of the document most recently executed by both Parties shall control.

2.3. Unless expressly stated otherwise in a Proposal, the fees, costs, and schedules in the Proposal constitute Consultant's estimated costs and estimated schedule for the Services. These estimates are not guaranteed. Consultant shall inform Client if it determines at any time that a material change to the nature, time, cost, or extent of Services is required or advisable. No material change will be made without Client's consent except pursuant to Section 13, below.

2.4. The Services for specific projects may be revised as agreed upon by the Client and Consultant which may, depending on the revision and its timing, be set forth in a Task Order incorporating the scope and cost of the revised or additional work. The new, revised, or amended Task Order shall be effective upon execution by both Consultant and Client.

3. Term and Effective Date. The Agreement shall be effective the date it has been signed by both Parties and shall continue in force and effect for a period of three (3) years or until (i) all Task Orders have been completed and all Consultant's invoices have been paid in full, whichever is longer; (ii) the Agreement is terminated by either Party; or (iii) the Agreement has been modified, or the Term has been extended, by a writing executed by both Parties.

4. Force Majeure.

4.1. Consultant's fees, costs, and schedule are subject to equitable adjustments, up to and including termination of the Agreement, for delays caused by occurrences or circumstances beyond Consultant's reasonable control, such as fires, floods, earthquakes, strikes, riots, war, terrorism, threat of terrorism, acts of God, acts or regulations of a governmental agency, emergency, security measures or other circumstances, including, without limitation, unusual weather conditions ("**Force Majeure**").

4.2. If Consultant determines in its sole discretion, based on circumstances surrounding a Force Majeure event and its effect on the Services, that the health or safety of its personnel or its subcontractors' personnel is or may be at risk, Consultant shall have the right to temporarily cease providing its Services, and after consultation with Client and obtaining Client's approval, to take such measures as Consultant deems necessary to protect personnel, the environment, or property, at Client's expense.

5. Hazardous Substances; Reporting Obligations; General Risks.

5.1. *Unanticipated Hazardous Substances.*

A. Hazardous substances may exist at a site where there is no reason to believe that they are present ("**Unanticipated Hazardous Substances**"). The Parties agree that the discovery of Unanticipated Hazardous Substances constitutes a changed condition and may require a renegotiation of the Scope of Services, an adjustment of the schedule or estimated costs, or termination of the Task Order. Consultant shall notify Client as soon as practicable should Unanticipated Hazardous Substances be encountered.

B. Client waives any claim against Consultant and agrees that Consultant shall not be liable for any Claim for injury or loss arising from Consultant's discovery of, or responses to, Unanticipated Hazardous Substances.

C. In the event that samples or materials are collected as part of the Services, and the samples or materials contain hazardous substances or constitute hazardous waste, as defined by federal, state, or local statutes, regulations, ordinances or related requirements, Consultant will, after completion of testing, (i) return such samples and materials to the Client, or (ii) using a hazardous waste or hazardous materials manifest signed by Client as generator, have such samples and materials transported to a location selected by Client for final disposal. Client agrees to pay the costs associated with the storage, transport, and disposal of such samples and materials. Client hereby assumes all potential liability as generator of the waste, including liability under CERCLA for arranging for the disposal of the hazardous substances.

5.2. *Reporting Immediate Threats*.

A. In accordance with individual state laws and regulations, the performance of the Services under the Agreement may require Consultant to act as a state-certified or registered professional with certain professional obligations owed to the public, including, in some instances, an independent duty to report the existence of certain environmental conditions, discharges or threats of releases or circumstances that in Consultant's professional judgment pose an imminent threat to public health or the environment ("**Immediate Threat**"). Consultant will report any such Immediate Threats it discovers and its assessment of the significance of the Immediate Threat to the Client so that the Client can report to the proper regulatory authorities.

B. If the Client fails to promptly report an Immediate Threat to the proper authorities as required by law, Consultant shall inform Client that it reasonably believes that Consultant has an independent legal or ethical responsibility to do so, citing the regulatory or ethical requirement in writing. If the Client still fails to report the Immediate Threat, Consultant may report such to the authorities. Client agrees that Consultant shall not incur liability for making any such disclosures or reports.

C. Client acknowledges that Consultant's obligations under state laws and regulations may conflict with the interests of the Client. The Client shall not seek to hold Consultant liable in the event of any actual or alleged conflict between the interests of the Client and the requirements of the applicable state law and regulations. The obligations of this paragraph shall extend also to any federal obligations imposed upon Consultant in connection with the Services.

5.3. *General Risks*. Client recognizes that special risks exist and "guarantees" cannot be expected under the Agreement, specifically in Consultant's determinations regarding the composition of a site's subsurface including the existence or non-

existence of hazardous or regulated substances Consultant cannot eliminate these risks or guarantee any particular result. Client acknowledges that an increased scope of investigation may reduce, but not eliminate risk. The passage of time also affects the information presented in the report. Consultant opinions are based upon the scope of Services performed and the information and observed site conditions that existed at the time Consultant's opinions were formulated.

5.4. *Waste Containment*. If hazardous or toxic waste, hazardous materials, hazardous chemicals or compounds, or hazardous substances, or waste regulated by local, state, provincial or federal law, including, without limitation, any sampling materials such as drill cuttings and fluids or asbestos ("**Waste**") are encountered by Consultant, Consultant shall have the option, but not the obligation, to appropriately containerize the Waste and either (i) leave the containerized Waste on Site for proper disposal by Client or (ii) using a manifest signed by Client as generator, assist Client with transportation of the Waste to a location selected by Client for disposal. Client acknowledges that at no time does Consultant assume authority over the transportation or disposal of, or title to, or the risk of loss associated with, the Waste. Client agrees Consultant shall have no liability for any and all Claims (including, without limitation, any liability derived from any local, state, provincial or federal law) in any way related to Consultant's assistance with the storage, transportation, or disposal of the Waste, except to the extent such Claims result from Consultant's gross negligence or willful misconduct.

6. Labor Rates.

6.1. For Services charged on a time-and-material or cost-reimbursable basis, labor, costs, and expenses will be billed to Client as indicated in the Proposal or Task Order.

6.2. All labor rates are subject to periodic adjustment by Consultant. If labor rates are not stated in the Proposal, Consultant's standard labor rates in effect at the time Services are performed shall apply.

6.3. If Services covered by the Proposal are subject to taxes or fees (except income taxes), such costs will be charged to and reimbursed by Client. A handling and administrative charge of 15% will be added to all subcontractor or subconsultant expenses.

7. Invoices and Payment.

7.1. Services shall be invoiced monthly, or as otherwise set forth in the Proposal or Task Order. Unless otherwise agreed in writing, invoices will be payable within thirty (30) days of receipt by the Client. If the Client objects to any portion of an invoice, the Client shall notify Consultant in writing within seven (7) business days from the date of receipt of the invoice, and shall state the reasons for the objection, and timely pay the portion of the invoice that is not in dispute. The Parties shall work together in good faith to settle the disputed portion of any invoice. If any billing and payment dispute cannot be resolved within thirty (30) days of Consultant's receipt of written notice thereof, Consultant may pursue all legal and equitable remedies under applicable law in a court of competent jurisdiction.

7.2. Consultant may furnish opinions of probable cost, financial evaluations, feasibility studies, economic analyses of alternate solutions, and utilitarian considerations of operations and maintenance costs (collectively, "**Opinions of Probable Cost**"). Opinions of Probable Cost prepared by Consultant hereunder will be made on the basis of Consultant's experience and qualifications and will represent Consultant's judgment as an experienced and qualified design professional. Consultant does not represent, warrant, or guarantee the accuracy of such estimates and shall not be liable should actual costs differ from issued Opinions of Probable Cost.

7.3. Invoiced charges not paid within the time periods set forth in Section 7.1, shall be deemed delinquent and accrue interest at a rate of one and one-half percent (1.5%) per month, or the maximum amount allowed by applicable law, whichever is less. Late payments shall be first applied to accrued interest and then to unpaid principal. Interest charges will not apply to any disputed portion of an invoice, to the extent the dispute is resolved in favor of the Client.

8. Termination.

8.1. Either Party may terminate the Agreement for cause by written notice to the other Party (i) upon breach by the other Party of a material obligation under the Agreement, (ii) if the other Party goes into bankruptcy, is liquidated or is otherwise unable to pay its debts as they become due, or (iii) if the other Party resolves to appoint or has appointed for it an administrator, receiver or other similar officer affecting the Party's business, property or assets in a manner that affects or could affect the Party's ability to pay its debts as they become due or its ability to fulfill its obligations under this Agreement or a contract integrating this Agreement.

8.2. If the Agreement is terminated by either Party for cause, Consultant shall cease provision of Services. Any termination for cause will be effective only if the terminated Party is given (a) at least 10 calendar days' written notice of termination, (b) opportunity to consult with the terminating Party before the termination date, and (c) reasonable opportunity to cure the breach. The foregoing notwithstanding, if Client fails to pay any invoice within 10 business days of its due date, Consultant reserves the right to stop performance of the Services immediately upon notice to Client of its non-payment.

8.3. Client may terminate the Agreement for its convenience upon five (5) business days' written notice to Consultant, in which event Client shall pay all fees and expenses for Services accrued as of the termination date and Consultant's reasonable costs resulting from termination, including, without limitation, demobilization costs, as detailed in a final invoice.

9. Insurance.

9.1. During the term of this Agreement, Consultant shall, at its own expense, maintain and carry the insurance as set forth below. Consultant will furnish certificates of such insurance or policy declaration pages upon request.

TYPE	LIMITS
Worker's Compensation	Statutory Limit
Employer's Liability	
Bodily Injury by Accident	$1,000,000
Bodily Injury by Disease	$1,000,000 Each Employee
Bodily Injury by Disease	$1,000,000 Policy Limit
Commercial General Liability including Contractual Liability, Broad Form Property Damage, and Completed Operations	$1,000,000 (Combined Single Limit) $2,000,000 (General Aggregate)
Automobile Liability, including Bodily Injury/Property for Owned, Hired, and Non-Owned Vehicles	$1,000,000 (Combined Single Limit)
Professional Liability (Errors and Omissions)	$5,000,000
Per Claim Aggregate	$5,000,000
Pollution Liability Coverage	$5,000,000
Per Claim Aggregate	$5,000,000
Excess Liability (Umbrella Form)	$5,000,000

9.2. Upon written agreement of the Parties, Consultant may procure and maintain additional insurance coverage or increased policy limits at Client's expense.

10. Indemnification; Limitation of Liability.

10.1. Consultant shall indemnify Client, its affiliates and their respective directors, officers, and employees (individually and collectively, "**Client Indemnitees**") from and against Claims arising out of the Agreement, to the extent Claims are caused by the negligence, breach of contract, or willful misconduct of Consultant. The foregoing does not include Client's attorney's fees or other fees.

10.2. Client agrees that Consultant, its affiliates and their respective directors, officers, employees, and contractors (individually and collectively, "**Consultant Indemnitees**") does not assume liability for Claims arising out of the Agreement, to the extent Claims are caused by the negligence, breach of contract, or willful misconduct of Client.

10.3. Client agrees that Consultant shall not be liable for any environmental hazard, contamination or pollution, whether latent or patent, or the violation of any law or regulation relating thereto, existing at a Site prior to commencement of the Services ("**Pre-Existing Condition**") and further agrees that Consultant shall not be liable for Claims sustained in connection with a Pre-Existing Condition except to the extent the Pre-Existing Condition is exacerbated by the negligence or willful misconduct of a Consultant Indemnitee.

10.4. The provisions of this Section 10 will (i) apply to the fullest extent allowed by law, and (ii) survive the completion of Services and the expiration, cancellation, or termination of the Agreement.

11. Standard of Care.

11.1. Consultant's Services shall be performed using the degree of care and skill ordinarily exercised by other members of the engineering and science professions providing substantively similar Services in the same locality and time, subject to the time limits and financial and physical constraints applicable to the Services and Project. Consultant makes no representations

and provides no warranties or guarantees other than those expressly set forth herein. Any implied representations, warranties, or guarantees are expressly disclaimed.

12. Client Responsibilities.

12.1. Client shall assist Consultant in connection with Services as reasonably necessary, including, without limitation, as specified in the authorized Proposal. If applicable to the Services, Client will provide Consultant:

A. Clean, secure, and unobstructed space at the Site, as applicable and available, for Consultant's and its subcontractors' equipment and vehicles.

B. Specifications (including, without limitation, facility schematics, Site schematics, engineering drawings and plot plans) detailing the construction of underground and aboveground facilities located at the Site that pertain to Consultant's Services or are necessary to enable Consultant to perform the Services.

C. Approval of each specific location for boring, drilling, excavation or other intrusive work and identification of concealed or underground utilities, structures, obstructions, obstacles, or sensitive conditions before Consultant commences work at the location. If Client does not identify the location of the concealed and underground items or approve each location of intrusive work, Client agrees that Consultant shall not be liable for any harm, injury, or damages arising out of or related to contact with such hazards.

D. Selection of any hazardous waste transporter and disposal facility and arrangements for execution of the waste generator portion of any bill of lading, waste manifest, waste profile and related documents.

E. All information related to the Services in Client's possession, custody or control reasonably required by Consultant or which Client knows would affect the accuracy or completeness of Services.

12.2. *Site Access*.

A. Client shall provide reasonable ingress to and egress from the Site for Consultant and its subcontractors and their respective personnel, equipment, and vehicles, including but not limited to obtaining any site access, consents or easements and complying with their terms. If Client does not own the project site, Client warrants and represents to Consultant that Client has the authority and permission of the owner and occupant of the project site to grant this right of entry to Consultant.

B. Client acknowledges that Consultant's ability to comply with the schedule for performance of Services is contingent upon timely and complete Site access. Consultant shall not be responsible for damages or delays arising from the Client's actions or inactions regarding Site access. Depending on the Services to be performed in connection with the Project, Consultant's Proposal may require that an authorized, knowledgeable representative of the Site owner be present during some or all of the on-site activities.

C. Unless otherwise expressly agreed in writing by the parties, Client is responsible for Site security.

12.3. Client warrants and represents that all information provided by, on behalf of, or at the request of Client or any governmental agency to Consultant (including any Consultant subcontractor), shall be accurate and complete. Consultant has the right to rely on such information, without independent investigation, verification, or inquiry.

13. Mutual Commitment to Workplace Ethics. Both Client and Consultant acknowledge the benefits of maintaining business practice standards designed to maintain a healthy workplace, and to foster cooperation and respect between business partners. Client and Consultant (including their respective employees, representatives, agents, and subcontractors) agree to recognize this by conducting themselves accordingly, including, at a minimum, compliance with all applicable laws, rules, regulations, and standards. Client and Consultant agree that neither shall engage in discrimination or discriminatory practices based on age, race, religion, ancestry, sex, gender identity, ethnic or national origin, marital status, disability, veteran status, sexual orientation, political affiliation, or genetics. Client and Consultant further agree that neither shall engage in, tolerate, or permit physical, verbal, mental or sexual harassment by, against, or among its employees, representatives, or agents.

14. Change Orders.

14.1. Consultant shall complete its Services as set forth in the authorized Proposal or Task Order unless modified in writing by Client and Consultant ("**Change**"). Consultant shall be entitled to equitable adjustment in compensation and schedule based on the agreed to changes.

14.2. In the event of a Change, the Client may choose to: (i) authorize completing the Services as originally defined; (ii) authorize additional funds to complete the revised Proposal or Task Order; or (iii) request that provision of Services cease upon reaching a specific expenditure level. If option (iii) is selected, then Consultant will turn over such data, results and materials completed at the authorized level. Regardless of which option is selected, Client agrees to pay Consultant for all work properly performed, and Consultant and Client shall both continue to fulfill their obligations under this Agreement.

15. Use of Name. Client authorizes Consultant to use Client's name, and a general description of the Services and subject matter thereof, as a reference for prospective clients and projects.

16. No Third-Party Reliance. Except as provided otherwise herein, the authorized Proposal, the applicable Task Order, or is subsequently agreed in writing by Consultant, the Agreement does not, and is not intended to, grant to any person other than Consultant and Client any benefit, right or remedy hereunder. Unless otherwise expressly agreed by Consultant in writing, Client will not provide Consultant's work product to any third party, and no third party will have the right to rely on the Services or Consultant's Work Product. If a court determines, notwithstanding this Section 16, that a third party has the right to rely on Services, to the fullest extent allowable under applicable law, such reliance is subject to the limitations included in the Agreement. Client agrees Consultant shall have no liability for Claims resulting from a Client Indemnitee directly or indirectly providing Consultant work product to a third party absent Consultant's prior express written consent.

17. Work Product.

17.1. Client agrees that Consultant shall retain ownership rights in all deliverables conceived, developed, or made by Consultant and its affiliates during performance of the Services including all documents, data, calculations, field notes, estimates, work papers, reports, materials, methodologies, technologies, know- how and all other information prepared, developed, or furnished by or on behalf of Consultant ("**Work Product**"). Client acknowledges and agrees that Consultant shall maintain all ownership rights in technical information, inventions, discoveries, improvements, and copyrightable material, made or conceived by Consultant prior to its commencing performance of the Services or developed by Consultant outside the scope of the Services.

17.2. Upon its receipt of payment in full for the Services, Consultant shall grant Client a non-exclusive, royalty-free license to use such work product only for the Project, as specified by the authorized Proposal or applicable Task Order, for the purposes for which it was prepared by Consultant.

17.3. Work Product is created solely for the purposes of Consultant's performance of the Services. Any unauthorized changes made by Client to, and any re-use by Client of, the Work Product, shall be at Client's sole risk and without liability to Consultant.

17.4. Consultant makes no warranty as to the compatibility of the electronic data included in Work Product for any operating system, software, or software version other than that stated in a specific project Proposal or Task Order. By accepting electronic data, Client acknowledges the risks and waives any and all claims against Consultant in the event of incompatibility or alteration of Work Product by an operating system or software not due to the actions of either Party.

18. Severability. If one or more provisions of this Agreement is determined to be invalid, unlawful, or unenforceable in whole or in part, the validity, lawfulness, and enforceability of the remaining provisions (and of the same provision to the extent enforceable) will not be impaired, and the Parties agree to substitute a provision as similar in intent to the subject provision as possible without compromising the validity or enforceability of the substitute provision.

19. Governing Law; Conflict Resolution.

19.1. The Agreement is governed by and shall be construed in accordance with the laws of the state in which the Project is located. The state courts in which the Project is located have exclusive jurisdiction and venue over all disputes arising out of the Agreement and is deemed to be the place of performance for all obligations under the Agreement. The Parties waive any objection to this section on grounds of inconvenient forum or otherwise.

19.2. The Parties agree that all disputes arising under the Agreement shall be submitted to nonbinding mediation unless the Parties mutually agree otherwise. The Parties agree to waive their rights to a jury trial of any conflict related hereto.

19.3. All causes of action, including but not limited to actions for indemnification, arising out of or relating to Consultant's work shall be deemed to have accrued and the applicable statutes of limitation shall commence to run not later than either:

(i) the date of substantial completion of the Services, for acts or failures to act occurring prior to substantial completion, or (ii) the date of issuance of Consultant's final invoice, for acts or failures to act occurring after substantial completion of the Services.

19.4. As to any dispute involving Client or the subject matter of the Services in which Consultant is either not a named party or not at fault, Client shall reimburse Consultant for any reasonable attorney's fees, other legal fees and expenses, and other costs incurred and the time of Consultant's personnel spent in responding, defending, or participating in subpoenas, depositions, examinations, appearances or production of documents/records.

20. Miscellaneous.

20.1. *Interpretation*. Words in the singular include the plural and vice versa. Section captions are for convenience only and do not affect the meaning or construction of the terms set forth in this Agreement. A reference to a specific item as included within a general category does not exclude items of a similar nature, unless expressly stated otherwise.

20.2. *Non-solicitation*. During the term of this Agreement and for one year thereafter, Client will not target and then hire any Consultant professional providing services to Client under this Agreement. Without limiting any damages or other remedies, immediately upon any breach of the foregoing, Client will pay Consultant an amount equal to 50% of Consultant professional's ending annual salary with Consultant.

20.3. *Subcontracts.* Consultant may subcontract all or any part of the Services without the prior written approval of Client, but such subcontracting shall not relieve Consultant of any of its obligations under this Agreement.

20.4. *Entire Agreement.* The Agreement, including approved Proposals and applicable Task Orders, constitutes the entire understanding between the Parties and the full and final expression of such understanding, and supersedes all prior and contemporaneous agreements, representations, or conditions, express or implied, oral, or written.

20.5. *Waiver; Amendment*. A provision of this Agreement may be waived, deleted, or modified only by a document signed by the Parties stating their intent to modify the Agreement.

20.6. *Survival*. Sections 7, 10, 15, 16, 17, 18 and 19 and all provisions of this Agreement that by their nature would usually be construed to survive an expiration or termination shall survive the expiration or termination of the Agreement.

20.7. *Notices.* Unless Consultant is directed otherwise, any required Notices provided hereunder will be made in writing to the persons identified in the Proposal and delivered by electronic mail, first class mail, or such services as may be agreed by the Parties.

20.8. *Relationship of Parties.* The Agreement does not give either Party the authority to act as an agent or partner of the other Party, or to bind or commit the other Party to any obligations. Nothing contained in this Agreement shall be construed as creating a partnership, joint venture, agency, trust, or other association of any kind.

20.9. *Language***.** Client hereby confirms and agrees that this Agreement and all documents relating hereto be drafted in English.

CITY OF NEWPORT, VERMONT

MEMORANDUM

TO: City Manager, Finance assistant and, City Treasurer
FROM: Newport City Council
DATE: November 16, 2026
SUBJECT: Accounts Payable/payroll Warrant Review and Distribution of Checks

Effective immediately, the Newport City Council establishes the following procedure for the processing and distribution of accounts payable checks.

1. Accounts Payable Warrants

All accounts payable warrants shall be presented to the Newport City Council for review and approval prior to the distribution of any associated checks.

If there are special circumstances that a check must be expedited for any reason, including in order to avoid penalty for late payment, a special warrant with only those items impacted may be prepared for review and initial approval by the Mayor, or in the Mayor's absence, the President of the Council. Following that approval, the invoice can be paid, and the council will review the matter and - assuming they are in agreement that the expense is legitimate - add their names approving the warrant at the following Council Meeting.

2. Warrant Review and Approval

Accounts payable warrants shall be submitted for review and approval at the next scheduled City Council meeting. Following Council review and approval, the warrant shall be signed by the City Council, and the associated checks may be distributed.

3. Payroll

This directive does not apply to payroll. Payroll shall continue to be processed and paid according to the City's established regular payroll schedule. Payroll payments shall not be delayed as a result of the accounts payable warrant review process. Payroll warrants will be reviewed and signed at the next scheduled City Council meeting.

4. Implementation

The City Manager, Treasurer, and Finance Assistant are directed to implement this procedure and ensure that all applicable personnel follow the requirements outlined in this memorandum.

The intent of this directive is to ensure that the City Council has the opportunity to exercise its financial oversight responsibilities through the review and approval of accounts payable warrants prior to the release of funds.

NEWPORT CITY COUNCIL

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
1	**00-6-30-20 TAXES**							
2	**00-6-30-20-00.00 Property Taxes**	$ 9,861,298.35	$ 5,735,971.21	$ 6,327,254.64	$ 12,112,379.00	*191.43*		
3	**00-6-30-20-01.00 Property Taxes (Approp)**	$ -	$ -	$ -	$ -	*0*		
4	**00-6-30-20-04.00 Fish & Wildlife Taxes**	$ -	$ -	$ 200.00	$ -	*0*	$ 200.00	0.00%
5	**00-6-30-20-06.00 Interest Current**	$ 18,507.58	$ 18,635.46	$ 18,500.00	$ 7,449.86	*40.27*	$ 18,500.00	0.00%
6	**00-6-30-20-08.00 Corrections Contract**	$ 106,410.65	$ 110,667.08	$ 106,000.00	$ -	*0*	$ 110,000.00	3.77%
7	**00-6-30-20-10.00 Payments in Lieu of Taxes**	$ 637,184.00	$ 638,756.00	$ 638,756.00	$ 654,124.00	*102.41*	$ 638,000.00	-0.12%
8	**00-6-30-20-11.00 Tax Refunds (Crdt Ovrpmt)**	$ -	$ -	$ -	$ -	*0*		
9	**00-6-30-20-13.00 PILOT - NEKHS**	$ 700.00	$ 700.00	$ 700.00	$ -	*0*	$ 700.00	0.00%
10	**00-6-30-20-15.00 Interest Delinquent**	$ 19,753.68	$ 40,919.45	$ 15,000.00	$ 15,035.57	*100.24*		-100.00%
11	**00-6-30-20-16.00 Penalty Delinquent**	$ 46,045.20	$ 57,116.37	$ 40,000.00	$ -	*0*		-100.00%
12	**00-6-30-20-19.00 State Muni Tax Adj**	$ 207,815.88	$ -	$ -	$ 245,445.30	*100*		
13	**00-6-30-20-20.00 PILOT - NEKCA**	$ -	$ -	$ -	$ -	*0*		
14	**00-6-30-20-21.00 PILOT Hospital #3**	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	*0*	$ 40,000.00	0.00%
15	**00-6-30-20-22.00 Tax Sale Redemption**	$ (4,551.03)	$ -	$ -	$ -	*0*		
16	**00-6-30-20-24.00 Pilot Natural Resources**	$ 1,123.66	$ 1,123.66	$ 1,200.00	$ -	*0*		-100.00%
17	**00-6-30-21 LICENSES & FEES**							
18	**00-6-30-21-01.00 Beverage Licenses**	$ 1,755.00	$ 2,185.00	$ 2,000.00	$ 70.00	*3.5*	$ 2,000.00	0.00%
19	**00-6-30-21-15.00 Green Mountain Passport**	$ 20.00	$ 26.00	$ 10.00	$ 14.00	*140*	$ 10.00	0.00%
20	**00-6-30-21-20.00 Dog Licenses**	$ 1,265.00	$ 1,173.00	$ 1,200.00	$ 87.00	*7.25*	$ 1,200.00	0.00%
21	**00-6-30-21-30.00 Zoning Permits/Misc Copie**	$ 7,999.80	$ 5,670.81	$ 6,500.00	$ 1,643.68	*25.29*	$ 6,500.00	0.00%
22	**00-6-30-21-40.00 Misc - City Clerk Receipt**	$ 10.00	$ -	$ 100.00	$ -	*0*	$ 100.00	0.00%
23	**00-6-30-21-41.00 NSF Fee**	$ 140.00	$ 140.00	$ -	$ 20.00	*100*		
24	**00-6-30-21-45.00 Vault Time**	$ 583.00	$ 745.50	$ 800.00	$ 287.00	*35.88*	$ 800.00	0.00%
25	**00-6-30-21-47.00 Vault Copies**	$ 2,082.00	$ 2,494.00	$ 2,500.00	$ 1,267.00	*50.68*	$ 2,600.00	4.00%
26	**00-6-30-21-48.00 Avenu Copy Revenue**	$ 1,087.50	$ 1,389.00	$ 600.00	$ 528.00	*88*	$ 1,000.00	66.67%
27	**00-6-30-21-50.00 City Clerk Recording Fees**	$ 35,756.00	$ 33,113.00	$ 35,000.00	$ 15,675.39	*44.79*	$ 34,500.00	-1.43%
28	**00-6-30-21-55.00 Certified Birth Certs**	$ 5,520.00	$ 6,026.00	$ 5,000.00	$ 2,000.00	*40*	$ 5,800.00	16.00%
29	**00-6-30-21-56.00 Marriage Certificate**	$ 1,330.00	$ 1,735.00	$ 1,000.00	$ 535.00	*53.5*	$ 41,527.00	4052.70%
30	**00-6-30-21-57.00 Certified Death Certs**	$ 3,680.00	$ 2,120.00	$ 3,500.00	$ 970.00	*27.71*	$ 2,900.00	-17.14%
31	**00-6-30-21-63.00 Record Restoration Reserv**	$ 12,784.00	$ (28.00)	$ -	$ -	*0*		
32	**00-6-30-22 REIMBURSEMENTS**							
33	**00-6-30-22-61.00 Cty Treasurer Reim School**	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -	*0*	$ 7,500.00	0.00%
34	**00-6-30-22-75.00 Hold Harmless**	$ 26,610.00	$ 30,273.00	$ 27,000.00	$ -	*0*		-100.00%
35	**00-6-30-22-92.00 Expense Reimburse - City**	$ -	$ -	$ -	$ -	*0*		
36	**00-6-30-23 MISCELLANEOUS REVENUES**							

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
37	**00-6-30-23-30.00 USDA Grant Fund**	$ 50.00	$ -	$ -	$ -	*0*		
38	**00-6-30-23-35.00 Grants Inc fund**	$ 50.00	$ -	$ -	$ -	*0*		
39	**00-6-30-23-41.00 MERP Grant**	$ -	$ 14,837.75	$ 325,635.00	$ -	*0*		-100.00%
40	**00-6-30-23-42.00 Vendor Permits**	$ 3,595.00	$ 1,925.00	$ 3,500.00	$ 350.00	*10*	$ 2,760.00	-21.14%
41	**00-6-30-23-43.00 Special Event Permit**	$ 75.00	$ 25.00	$ 100.00	$ -	*0*	$ 50.00	-50.00%
42	**00-6-30-23-44.00 VT BGS Building Mini Grt**	$ -	$ -	$ 4,000.00	$ -	*0*		-100.00%
43	**00-6-30-23-46.00 Landscap/flower donations**	$ -	$ -	$ -	$ -	*0*		
44	**00-6-30-23-51.00 Centennial Revenue**	$ -	$ -	$ -	$ -	*0*	$ -	
45	**00-6-30-23-53.00 Municipal Planning Grant**	$ 7,500.00	$ -	$ 30,000.00	$ -	*0*		-100.00%
46	**00-6-30-23-55.00 Cannabis Control Local Fe**	$ -	$ -	$ -	$ -	*0*		
47	**00-6-30-23-57.00 Land Record Digitization**	$ -	$ -	$ -	$ -	*0*	$ -	
48	**00-6-30-23-58.00 Hazard Mitigation Grant**	$ -	$ -	$ -	$ -	*0*		
49	**00-6-30-23-59.00 Bylaw Modernization Grant**	$ -	$ -	$ -	$ -	*0*		
50	**00-6-30-23-63.00 Restitution Payments**	$ -	$ -	$ -	$ -	*0*		
51	**00-6-30-23-66.00 Reim Recycled Metal**	$ 385.90	$ 401.35	$ -	$ 342.50	*100*		
52	**00-6-30-23-67.00 Equalization Reim.**	$ 2,111.00	$ 2,111.00	$ 2,000.00	$ -	*0*		-100.00%
53	**00-6-30-23-70.00 Lister Education**	$ -	$ -	$ -	$ -	*0*	$ -	
54	**00-6-30-23-72.00 Refunds**	$ 16,226.63	$ 8,147.14	$ -	$ -	*0*		
55	**00-6-30-23-78.00 Cell Tower Lease**	$ 37,783.13	$ 38,007.36	$ 37,000.00	$ 10,647.70	*28.78*		-100.00%
56	**00-6-30-23-81.00 Haz Waste SWIP Grant**	$ 3,447.00	$ 3,447.00	$ 3,400.00	$ -	*0*		-100.00%
57	**00-6-30-23-85.00 VT Com Fnd gt#168040**	$ -	$ -	$ -	$ 25,000.00	*100*		
58	**00-6-30-23-86.00 ACT60 Reappr-EEGL Asst**	$ -	$ -	$ -	$ -	*0*	$ -	
59	**00-6-30-23-87.00 Wal-Mart Funds**	$ -	$ -	$ -	$ -	*0*		
60	**00-6-30-23-88.00 Int Reimburs**	$ -	$ -	$ -	$ -	*0*	$ -	
61	**00-6-30-23-90.00 Municipal Building Income**	$ -	$ -	$ -	$ -	*0*		
62	**00-6-30-23-91.00 City Property Income**	$ -	$ -	$ -	$ -	*0*	$ -	
63	**00-6-30-23-93.00 Land Sale**	$ -	$ -	$ -	$ -	*0*		
64	**00-6-30-23-94.00 NCRC Reimbursement**	$ 55,923.71	$ 104,268.49	$ -	$ -	*0*		
65	**00-6-30-23-96.00 COVID-19 Grant Income**	$ -	$ -	$ -	$ -	*0*	$ -	
66	**00-6-30-23-97.00 MWA Prouty Beach Project**	$ -	$ -	$ -	$ -	*0*	$ -	
67	**00-6-30-23-98.00 Insurance Refunds/Claims**	$ 66,253.00	$ 1,735.93	$ -	$ 659.94	*100*		
68	**00-6-30-23-99.00 Misc Income**	$ 15,595.81	$ 4,885.07	$ 500.00	$ 1,341.98	*268.4*		-100.00%
69	**00-6-30-29 OTHER INTEREST INCOME**							
70	**00-6-30-29-05.00 Del Tax Atty Fees**	$ -	$ -	$ -	$ -	*0*		
71	**00-6-30-29-24.00 Wal-Mart Fund Interest**	$ 555.66	$ -	$ -	$ -	*0*		

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
72	**00-6-30-29-26.00 Bike Path Fund Interest**	$ -	$ -	$ -	$ -	*0*		
73	**00-6-30-29-29.00 Interest Tennis Court Fun**	$ 6.33	$ -	$ -	$ -	*0*		
74	**00-6-30-29-32.00 Interest on Checking MBA**	$ 6,356.43	$ 9,019.64	$ 6,300.00	$ 2,004.85	*31.82*		-100.00%
75	**00-6-30-29-37.00 Interest Coventry St Fd**	$ -	$ -	$ -	$ -	*0*		
76	**00-6-30-29-38.00 Int Reappraisel Fund**	$ 105.55	$ -	$ -	$ -	*0*		
77	**00-6-30-29-45.00 PW Comp Time Fund**	$ 125.61	$ -	$ -	$ -	*0*		
78	**00-6-30-29-46.00 Other Interest**	$ -	$ -	$ -	$ -	*0*	$ -	
79	**00-6-30-29-94.00 Bike Path**	$ -	$ -	$ 48,000.00	$ -	*0*		-100.00%
80	**00-6-30-29-95.00 Int Wal-Mart Funds**	$ 718.76	$ -	$ -	$ -	*0*		
81	**00-6-30-29-96.00 Proceeds 2020 Ford Explor**	$ -	$ -	$ -	$ -	*0*		
82	**00-6-30-29-97.00 Proceeds from Debt 2018 F**	$ -	$ 1,300,000.00	$ -	$ -	*0*		
83	**00-6-30-29-99.00 2020 Ford Explorer Procee**	$ 55,023.30	$ -	$ -	$ -	*0*		
84	**00-6-30-30 Revenue Transfer**							
85	**00-6-30-30-08.00 Sewer Salaries & Benefits**	$ -	$ -	$ 94,437.29	$ -	*0*	$ 101,992.27	8.00%
86	**00-6-30-30-09.00 Water Salaries & Benefits**	$ -	$ -	$ 33,613.29	$ -	*0*	$ 36,302.35	8.00%
87	**00-6-30-30-99.00 Transfer In**	$ -	$ 45,002.25	$ -	$ -	*0*		
88	**00-6-40-41-03.00 SHARP Equipment Grant**	$ -	$ -	$ -	$ -	*0*		
89	**00-6-40-41-05.00 Special Invest Unit SIU**	$ 30,000.00	$ 22,500.00	$ 30,000.00	$ 15,000.00	*50*	$ 30,000.00	0.00%
90	**00-6-40-41-06.00 VT Traffic Court Fines**	$ 3,318.00	$ 7,781.05	$ 10,000.00	$ 8,204.37	*82.04*	$ 7,500.00	-25.00%
91	**00-6-40-41-09.00 K-9 Donations**	$ -	$ -	$ -	$ -	*0*	$ -	
92	**00-6-40-41-13.00 Police Contracted Service**	$ 14,326.70	$ 19,299.14	$ -	$ 1,524.40	*100*	$ -	
93	**00-6-40-41-14.00 Oper Stonegarden 97.067**	$ 131,493.13	$ 90,401.68	$ -	$ 33,934.14	*100*	$ -	
94	**00-6-40-41-15.00 NCUHS Resource Officer**	$ 66,306.16	$ 69,802.80	$ 68,500.00	$ -	*0*	$ 72,600.00	5.99%
95	**00-6-40-41-16.00 Stonegarden Equip 97.067**	$ -	$ -	$ -	$ -	*0*	$ -	
96	**00-6-40-41-17.00 Hmld Security Equip Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
97	**00-6-40-41-18.00 Leahy Bproof Vest Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
98	**00-6-40-41-20.00 Parking Fines**	$ 1,340.00	$ 905.00	$ 1,000.00	$ 45.00	*4.5*	$ 1,000.00	0.00%
99	**00-6-40-41-22.00 USDA Eguip Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
100	**00-6-40-41-26.00 STOP Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
101	**00-6-40-41-27.00 District Court Restitutio**	$ -	$ -	$ -	$ -	*0*	$ -	
102	**00-6-40-41-30.00 SHARP Details 20.600**	$ 7,510.56	$ 21,050.79	$ -	$ 6,077.96	*100*	$ -	
103	**00-6-40-41-31.00 *Dispatch Fed Grant 97.06**	$ -	$ -	$ -	$ -	*0*	$ -	
104	**00-6-40-41-34.00 PD Vehicle Sales Income**	$ -	$ 4,500.00	$ -	$ -	*0*	$ -	
105	**00-6-40-41-35.00 Police Reports**	$ (769.23)	$ 7,370.66	$ 7,000.00	$ 1,470.00	*21*	$ 7,000.00	0.00%
106	**00-6-40-41-36.00 Insurance Claims**	$ -	$ -	$ -	$ -	*0*	$ -	

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
107	**00-6-40-41-37.00 VT Drug Task Force Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
108	**00-6-40-41-38.00 VT Rural Dev Innovation G**	$ 3,000.00	$ -	$ -	$ -	*0*	$ -	
109	**00-6-40-41-39.00 HSI Slot Funds**	$ -	$ -	$ -	$ -	*0*	$ -	
110	**00-6-40-41-40.00 Dispatch Income**	$ 262,000.34	$ 235,719.80	$ 320,036.93	$ 64,602.53	*20.19*	$ 345,876.03	8.07%
111	**00-6-40-41-98.00 Dog Impound Fees**	$ 105.00	$ 60.00	$ 200.00	$ 40.00	*20*	$ 200.00	0.00%
112	**00-6-40-41-99.00 Other Income**	$ -	$ 748.33	$ -	$ 3,895.34	*100*	$ -	
113	**00-6-45-41 FIRE DEPT INCOME**							
114	**00-6-45-41-02.00 VT Com Foundation 2024441**	$ -	$ 20,000.00	$ -	$ -	*0*		
115	**00-6-45-41-05.00 Coventry Capital Share**	$ 30,452.48	$ 26,256.27	$ 35,000.00	$ -	*0*	$ 40,000.00	14.29%
116	**00-6-45-41-06.00 Proceeds Fr Fire Trk Bond**	$ -	$ 868,448.00	$ -	$ -	*0*	$ -	
117	**00-6-45-41-07.00 USDA-RD Grant**	$ -	$ -	$ -	$ -	*0*		
118	**00-6-45-41-16.00 Fire Dept-Labor & Materia**	$ -	$ -	$ -	$ -	*0*		
119	**00-6-45-41-17.00 Fire Dept-Miscellaneous**	$ 4,051.02	$ 20,025.00	$ -	$ -	*0*		
120	**00-6-45-41-23.00 Donations**	$ -	$ -	$ -	$ -	*0*	$ -	
121	**00-6-50-51 STREET DEPT INCOME**							
122	**00-6-50-51-01.00 Street Dept-St Aid to Hig**	$ 158,383.53	$ 164,685.17	$ 156,000.00	$ 93,555.22	*59.97*		-100.00%
123	**00-6-50-51-02.00 Public Works Other Income**	$ 1,587.89	$ 4,364.97	$ -	$ -	*0*		
124	**00-6-50-51-03.00 Street Dept-Labor & Mater**	$ 8,304.26	$ -	$ -	$ -	*0*		
125	**00-6-50-51-06.00 Lane Mileage**	$ 1,589.97	$ -	$ -	$ -	*0*		
126	**00-6-50-51-08.00 Sewer Salaries & Benefits**	$ -	$ -	$ 132,397.47	$ -	*0*		-100.00%
127	**00-6-50-51-09.00 Water Salaries & Benefits**	$ -	$ -	$ 132,397.47	$ -	*0*		-100.00%
128	**00-6-50-51-10.00 Overweight Permits**	$ -	$ -	$ -	$ -	*0*	$ -	
129	**00-6-50-51-11.00 GrandStand:HUD Grnt**	$ -	$ -	$ 125,000.00	$ -	*0*		-100.00%
130	**00-6-50-51-11.01 Grandstand:Freeman Fdn Gr**	$ -	$ -	$ 25,000.00	$ -	*0*		-100.00%
131	**00-6-50-51-14.00 PW Vehicle/Equip Revenue**	$ 11,000.00	$ 15,451.01	$ -	$ -	*0*		
132	**00-6-50-51-18.00 AOT Paving Grant**	$ 200,000.00	$ -	$ -	$ -	*0*		
133	**00-6-50-51-21.00 Stormwater GA0846 Grant**	$ -	$ 10,217.46	$ -	$ -	*0*		
134	**00-6-50-51-21.10 Stormwater Grants**	$ -	$ -	$ -	$ -	*0*	$ -	
135	**00-6-50-51-25.00 PB Connector Trail Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
136	**00-6-50-51-26.00 Downtown Trans Grant**	$ -	$ -	$ -	$ -	*0*		
137	**00-6-50-51-27.00 NBRC Causeway Grant**	$ 12,722.21	$ 45,029.46	$ -	$ -	*0*		
138	**00-6-50-51-34.00 AOT Bike Path CA0009**	$ 2,360.70	$ 2,360.70	$ -	$ -	*0*		
139	**00-6-50-51-35.00 EV Car Charging Income**	$ 1,513.18	$ 1,493.17	$ 1,500.00	$ -	*0*		-100.00%
140	**00-6-60-10 City Landscaper**							
141	**00-6-60-10-01.00 Donations**	$ -	$ 585.00	$ -	$ 965.00	*100*		

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142	**00-6-60-10-10.00 Labor & Materials**	$ -	$ -	$ -	$ -	*0*		
143	**00-6-60-10-20.00 Rotary Grant**	$ -	$ -	$ -	$ -	*0*	$ -	
144	**00-6-70 RECREATION DEPT INCOME**							
145	**00-6-70-70 GRANTS & FEES**							
146	**00-6-70-70-01.00 Playworld**	$ -	$ -	$ -	$ -	*0*		
147	**00-6-70-70-04.00 BGS Capital Grant**	$ -	$ 13,921.00	$ -	$ -	*0*		
148	**00-6-70-70-05.00 Aquatic Nuis AQ19-55**	$ 11,382.25	$ 11,590.00	$ -	$ -	*0*		
149	**00-6-70-70-07.00 Wavied Event Fees**	$ 41.00	$ -	$ -	$ -	*0*		
150	**00-6-70-70-08.00 Parades**	$ -	$ -	$ -	$ -	*0*		
151	**00-6-70-71 SENIOR CENTER**							
152	**00-6-70-71-01.00 Senior Center-Salary Reim**	$ 3,782.37	$ 3,794.72	$ 3,800.00	$ 645.91	*17*	$ 3,800.00	0.00%
153	**00-6-70-71-03.00 Gym Rental**	$ 11,075.00	$ 7,850.96	$ 10,000.00	$ 8,275.00	*82.75*	$ 10,000.00	0.00%
154	**00-6-70-71-04.00 VOREC Grant**	$ 19,499.13	$ -	$ -	$ -	*0*		
155	**00-6-70-71-05.00 Fall Events**	$ -	$ -	$ -	$ -	*0*		
156	**00-6-70-71-06.00 Senior Ctr Other Reim**	$ 325.00	$ 800.00	$ 300.00	$ 200.00	*66.67*	$ 300.00	0.00%
157	**00-6-70-73 PROUTY BEACH**							
158	**00-6-70-73-01.00 Prouty Beach-Admissions**	$ 41.58	$ 241.00	$ 500.00	$ -	*0*		-100.00%
159	**00-6-70-73-02.00 P B Transient Camping**	$ 244,935.23	$ 257,679.70	$ 283,000.00	$ 161,420.60	*57.04*	$ 283,000.00	0.00%
160	**00-6-70-73-03.00 Prouty Beach Seasonal Pmt**	$ 49,977.68	$ 55,013.42	$ 54,900.00	$ 12,390.74	*22.57*	$ 55,000.00	0.18%
161	**00-6-70-73-04.00 Prouty Beach-Misc Income**	$ -	$ 884.00	$ -	$ 774.00	*100*		
162	**00-6-70-73-05.00 PB Green Space Rental**	$ 300.00	$ -	$ -	$ -	*0*		
163	**00-6-70-73-06.00 Equipment Rental**	$ 150.00	$ -	$ 500.00	$ -	*0*		-100.00%
164	**00-6-70-73-07.00 RCDI - PB Connector**	$ -	$ -	$ -	$ -	*0*	$ -	
165	**00-6-70-73-09.00 PB Facility Rental**	$ 2,921.00	$ 2,416.00	$ 3,000.00	$ 586.00	*19.53*	$ 3,000.00	0.00%
166	**00-6-70-73-10.00 PB Athletic Fields Rental**	$ 680.00	$ 688.00	$ 600.00	$ 245.00	*40.83*	$ 600.00	0.00%
167	**00-6-70-73-11.00 Prouty Beach-Electric**	$ 6,789.22	$ 5,275.17	$ 6,000.00	$ 3,675.93	*61.27*	$ 6,000.00	0.00%
168	**00-6-70-73-12.00 Campground Store**	$ 12,331.51	$ 13,582.58	$ 12,000.00	$ 9,394.06	*78.28*	$ 13,000.00	8.33%
169	**00-6-70-73-13.00 Annual Events**	$ 15,703.00	$ 27,192.99	$ 30,000.00	$ 1,000.00	*3.33*	$ 28,000.00	-6.67%
170	**00-6-70-76 RECREATION PROGRAMS**							
171	**00-6-70-76-02.00 Miscellaneous**	$ 779.42	$ 1,099.98	$ -	$ -	*0*		
172	**00-6-70-76-03.00 Donations**	$ -	$ -	$ -	$ -	*0*		
173	**00-6-70-76-05.00 Summer Camp Programs**	$ 25,134.00	$ 27,190.00	$ 25,000.00	$ 4,040.00	*16.16*	$ 26,000.00	4.00%
174	**00-6-70-76-06.00 Discount Tickets**	$ -	$ -	$ -	$ -	*0*		
175	**00-6-70-76-07.00 Adult Programs**	$ 5,071.80	$ 7,044.95	$ 6,500.00	$ 1,834.75	*28.23*	$ 6,500.00	0.00%
176	**00-6-70-76-08.00 Youth Summer Programs**	$ 1,240.00	$ 720.00	$ 1,000.00	$ 90.00	*9*	$ 1,000.00	0.00%

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177	**00-6-70-76-09.00 Youth Winter Programs**	$ 13,681.28	$ 885.00	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
178	**00-6-70-78 GARDNER PARK**							
179	**00-6-70-78-01.00 Lights/Misc**	$ -	$ -	$ -	$ -	*0*		
180	**00-6-70-78-02.00 GP - VCDP Grant**	$ -	$ -	$ -	$ -	*0*		
181	**00-6-70-78-03.00 GP Restoration**	$ 300,000.00	$ -	$ -	$ -	*0*		
182	**00-6-70-78-04.00 Donations**	$ 20,817.43	$ 4,065.00	$ -	$ -	*0*		
183	**00-6-70-78-05.00 Field Rental**	$ 5,160.00	$ 4,592.00	$ 6,000.00	$ 3,107.00	*51.78*	$ 6,000.00	0.00%
184	**00-6-70-78-06.00 GP Facility Rental**	$ -	$ -	$ -	$ -	*0*		
185	**00-6-70-78-08.00 GP Green Space Rental**	$ 1,240.00	$ 2,106.00	$ 1,500.00	$ 875.00	*58.33*	$ 2,000.00	33.33%
186	**00-6-70-78-09.00 Skating Rink Income**	$ 1,470.83	$ 2,099.25	$ 1,500.00	$ -	*0*	$ 2,000.00	33.33%
187	**00-6-70-79 WATERFRONT**							
188	**00-6-70-79-01.00 Dock Rent Northern Star**	$ 6,425.00	$ 6,012.55	$ 5,525.00	$ 4,875.00	*88.24*	$ 5,525.00	0.00%
189	**00-6-70-79-02.00 Northern Star Electric Re**	$ 975.12	$ 1,882.36	$ 1,500.00	$ 447.45	*29.83*	$ 1,500.00	0.00%
190	**00-6-70-79-03.00 Dinghy Dock Revenue**	$ 335.00	$ 450.00	$ 500.00	$ -	*0*	$ 500.00	0.00%
191	**00-6-70-79-04.00 Gateway Center Rental**	$ 22,550.00	$ 20,445.00	$ 24,000.00	$ 3,205.00	*13.35*	$ 24,000.00	0.00%
192	**00-6-70-79-05.00 Gateway Ctr-Snack Bar**	$ -	$ 900.00	$ -	$ -	*0*	$ 1,080.00	
193	**00-6-70-79-06.00 Gateway Kitchen 2FL**	$ -	$ -	$ -	$ -	*0*		
194	**00-6-70-79-08.00 Waterfront-Pump Outs**	$ -	$ -	$ -	$ -	*0*		
195	**00-6-70-79-09.00 Waterfront-Gasoline Sales**	$ 63,113.63	$ 63,641.61	$ 65,000.00	$ 57,111.60	*87.86*	$ 65,000.00	0.00%
196	**00-6-70-79-10.00 Waterfront-Misc Sales**	$ 1,881.50	$ 1,221.70	$ 2,000.00	$ 2,229.17	*111.46*	$ 2,000.00	0.00%
197	**00-6-70-79-11.00 Waterfront Transient**	$ 3,470.62	$ 4,166.35	$ 3,000.00	$ -	*0*	$ 3,500.00	16.67%
198	**00-6-70-79-12.00 Waterfront Seasonal Slips**	$ 49,026.00	$ 48,556.25	$ 50,000.00	$ 5,790.00	*11.58*	$ 50,000.00	0.00%
199	**00-6-70-79-14.00 Gateway Utility Reim**	$ -	$ -	$ -	$ -	*0*	$ -	
200	**00-6-70-80 BOAT WASHING STATION**							
201	**00-6-70-81 MOORING MANAGEMENT**							
						SUM	**$ 2,159,422.66**	

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1	**00-7-30 GOVERNMENT OPERATIONS**							
2	**00-7-30-30 SALARIES & BENEFITS**							
3	00-7-30-30-10.00 Salaries - Council	$ 8,350.00	$ 7,680.00	$ 9,550.00	$ 1,800.00	*18.85*	$ 9,550.00	0.00%
4	00-7-30-30-10.02 Salaries - Manager	$ 73,500.06	$ 79,677.77	$ 184,225.00	$ 62,255.85	*33.79*	$ 215,000.00	16.71%
5	00-7-30-30-10.03 Salaries - Elections	$ 3,910.11	$ 2,315.17	$ 3,000.00	$ 987.77	*32.93*	$ 3,000.00	0.00%
6	00-7-30-30-10.04 Salaries - Treasurer	$ 86,034.39	$ 101,728.01	$ 115,362.50	$ 36,937.85	*32.02*	$ 225,900.00	95.82%
7	00-7-30-30-10.05 Salaries - Assessor	$ 27,859.75	$ 14,272.52	$ -	$ -	*0*	$ -	
8	00-7-30-30-10.06 Reappraisal Salaries	$ -	$ -	$ 31,000.00	$ 7,526.75	*24.28*	$ 30,200.00	-2.58%
9	00-7-30-30-10.07 Salaries - Clerk	$ 80,437.72	$ 94,005.81	$ 112,662.51	$ 34,933.86	*31.01*	$ -	-100.00%
10	00-7-30-30-10.08 Salaries - Plan & Zoning	$ 36,156.62	$ 54,761.72	$ 86,160.00	$ 27,312.16	*31.7*	$ 93,500.00	8.52%
11	00-7-30-30-10.09 DRB Board Salaries	$ 1,584.00	$ 1,566.00	$ 2,000.00	$ 252.00	*12.6*	$ 2,000.00	0.00%
12	00-7-30-30-10.10 Salaries - Del Tax Coll	$ 502.41	$ -	$ -	$ -	*0*	$ -	
13	00-7-30-30-10.11 Salaries - Custodian	$ 49,455.83	$ 4,302.86	$ 15,600.00	$ 2,204.00	*14.13*	$ 10,400.00	-33.33%
14	00-7-30-30-11.00 Social Security	$ 26,479.21	$ 24,834.70	$ 41,693.27	$ 11,862.09	*28.45*	$ 43,200.00	3.61%
15	00-7-30-30-13.00 Health Insurance	$ 85,490.08	$ 72,174.56	$ 108,837.23	$ 34,965.35	*32.13*	$ 131,100.00	20.46%
16	00-7-30-30-13.01 Dental/Vision Ins.	$ 3,657.03	$ 1,229.81	$ 2,448.00	$ 907.73	*37.08*	$ 3,000.00	22.55%
17	00-7-30-30-13.02 Life/AD&D/Disability	$ 3,924.38	$ 3,594.70	$ 4,500.00	$ 901.88	*20.04*	$ 4,250.00	-5.56%
18	00-7-30-30-14.00 Retirement	$ 34,901.55	$ 34,341.07	$ 46,102.93	$ 13,717.85	*29.75*	$ 52,700.00	14.31%
19	00-7-30-30-15.00 Work Attire	$ 160.00	$ -	$ -	$ -	*0*	$ -	
20	00-7-30-30-16.00 Unemployment	$ 1,226.47	$ 1,881.84	$ 1,773.82	$ 431.76	*24.34*	$ -	-100.00%
21	00-7-30-30-17.00 Work's Comp	$ 6,285.18	$ 5,177.80	$ 6,478.00	$ 1,424.96	*22*	$ -	-100.00%
22	00-7-30-30-18.00 HRA Expense	$ 8,710.93	$ 2,076.98	$ 4,000.00	$ -	*0*	$ 4,000.00	0.00%
23	**00-7-30-31 OFFICE OPERATIONS**							
24	00-7-30-31-20.00 Office Supplies	$ 15,891.87	$ 11,554.08	$ 18,850.00	$ 5,001.94	*26.54*	$ 16,000.00	-15.12%
25	00-7-30-31-20.02 Recording Supplies	$ 819.78	$ -	$ 1,500.00	$ -	*0*	$ 1,500.00	0.00%
26	00-7-30-31-20.03 Dog Tags	$ 146.39	$ 135.58	$ 50.00	$ 119.00	*238*	$ 120.00	140.00%
27	00-7-30-31-21.00 Copier Lease	$ 464.92	$ 1,427.24	$ 1,800.00	$ 194.96	*10.83*	$ 4,500.00	150.00%
28	00-7-30-31-22.01 Reappraisel Software Main	$ 11,068.00	$ 24,156.00	$ 10,000.00	$ -	*0*	$ 15,000.00	50.00%
29	00-7-30-31-22.02 Digitization Exp. (Avenue	$ 4,675.00	$ 4,845.00	$ 5,000.00	$ 2,040.00	*40.8*	$ 5,000.00	0.00%
30	00-7-30-31-22.03 AIGS - AP Solutions	$ -	$ 16,820.00	$ 16,000.00	$ 13,916.30	*86.98*	$ 7,000.00	-56.25%
31	00-7-30-31-22.04 Software Maintenance	$ 21.19	$ 63.57	$ 500.00	$ -	*0*	$ 6,500.00	1200.00%
32	00-7-30-31-23.00 Travel & Miscellaneous	$ 2,004.34	$ 2,147.21	$ 4,400.00	$ 540.74	*12.29*	$ 2,400.00	-45.45%
33	00-7-30-31-24.00 Conference & Dues	$ 401.14	$ 90.00	$ 650.00	$ 425.00	*65.38*	$ 1,000.00	53.85%
34	00-7-30-31-26.00 Advertising	$ 1,488.00	$ 2,547.00	$ 2,950.00	$ 1,060.00	*35.93*	$ 3,000.00	1.69%

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
35	00-7-30-31-26.01 Annual Report	$ 4,324.70	$ 4,942.10	$ 8,000.00	$ -	*0*	$ 6,000.00	-25.00%
36	00-7-30-31-28.00 Equipment	$ 1,271.50	$ -	$ 2,000.00	$ 1,000.58	*50.03*	$ 6,500.00	225.00%
37	00-7-30-31-30.00 Utilities	$ 24,516.51	$ 22,946.03	$ 25,000.00	$ 4,429.12	*17.72*	$ 22,000.00	-12.00%
38	00-7-30-31-31.00 Communications	$ 19,844.49	$ 22,327.38	$ 18,000.00	$ 5,943.23	*33.02*	$ 22,400.00	24.44%
39	00-7-30-31-34.00 Waste Disposal	$ -	$ 924.99	$ 2,100.00	$ 1,377.56	*65.6*	$ 2,900.00	38.10%
40	00-7-30-31-42.00 Planning	$ -	$ -	$ -	$ -	*0*	$ -	
41	00-7-30-31-43.00 Legal Counsel	$ 43,713.01	$ 55,764.07	$ 25,000.00	$ 4,489.05	*17.96*	$ 20,000.00	-20.00%
42	00-7-30-31-44.00 Audit Services	$ 47,820.00	$ 66,910.00	$ 70,000.00	$ -	*0*	$ 60,000.00	-14.29%
43	00-7-30-31-45.00 Contracted Services	$ 53,579.78	$ 1,608.17	$ 12,000.00	$ 6,077.50	*50.65*	$ 12,000.00	0.00%
44	00-7-30-31-46.00 Tax Map Maintenance	$ 3,500.00	$ 3,700.00	$ 3,900.00	$ 925.00	*23.72*	$ 3,900.00	0.00%
45	00-7-30-31-48.00 Employment Practices Ins	$ 16,493.05	$ 20,391.94	$ 20,069.63	$ 4,898.35	*24.41*	$ -	-100.00%
46	00-7-30-31-48.01 Public Official Liab Ins	$ 4,593.88	$ 6,377.76	$ 6,848.79	$ 1,671.57	*24.41*	$ -	-100.00%
47	00-7-30-31-55.00 Repair & Maintenance	$ 1,116.50	$ 1,133.43	$ 1,200.00	$ 598.56	*49.88*	$ 1,200.00	0.00%
48	00-7-30-31-62.00 Equipment	$ 1,271.50	$ -	$ 1,500.00	$ -	*0*	$ -	-100.00%
49	00-7-30-31-70.00 New Equipment	$ -	$ -	$ 500.00	$ 33.00	*6.6*	$ -	-100.00%
50	00-7-30-31-90.04 Digitization Grant Exp	$ -	$ -	$ -	$ -	*0*	$ -	
51	00-7-30-31-90.05 Bike Path	$ -	$ -	$ 60,000.00	$ -	*0*		-100.00%
52	00-7-30-31-90.06 Bylaw Modern Grant Expens	$ -	$ -	$ -	$ -	*0*		
53	00-7-30-31-90.08 Grant Administration	$ -	$ 18,300.32	$ -	$ -	*0*		
54	00-7-30-31-90.09 Hazard Mitigation Grant E	$ -	$ -	$ -	$ -	*0*		
55	00-7-30-31-90.11 Municipal Plan Grant Exp	$ -	$ -	$ 33,000.00	$ -	*0*		-100.00%
56	00-7-30-31-90.12 EB5 Recovery Effort Grant	$ -	$ -	$ -	$ -	*0*		
57	00-7-30-31-93.00 Record Digitalization Pr	$ -	$ -	$ -	$ -	*0*		
58	00-7-30-31-99.00 Council Special Projects	$ 8,937.55	$ 3,864.23	$ 5,500.00	$ 1,194.19	*21.71*	$ -	-100.00%
59	00-7-30-31-99.02 School Dist Elec Other	$ 500.00	$ 176.45	$ 500.00	$ -	*0*	$ 450.00	-10.00%
60	00-7-30-31-99.19 COVID-19 Expenses	$ -	$ -	$ -	$ -	*0*	$ -	
61	**00-7-30-33 CITY HALL**							
62	00-7-30-33-32.00 Fuel Oil	$ 18,003.69	$ 18,390.69	$ 20,000.00	$ -	*0*	$ 30,000.00	50.00%
63	00-7-30-33-33.00 Propane for Generator	$ -	$ 94.59	$ 100.00	$ 89.39	*89.39*	$ 100.00	0.00%
64	00-7-30-33-39.00 Other Direct Costs	$ -	$ -	$ -	$ -	*0*	$ -	
65	00-7-30-33-55.00 Repair & Maintenance	$ 20,294.96	$ 16,053.68	$ 18,900.00	$ 5,137.59	*27.18*	$ 17,000.00	-10.05%
66	00-7-30-33-62.00 Small Tools & Equip	$ 83.44	$ 501.90	$ 500.00	$ 284.48	*56.9*	$ 500.00	0.00%
67	00-7-30-33-71.00 Improvements	$ 311.71	$ 3,092.48	$ -	$ -	*0*	do not use	#VALUE!
68	00-7-30-33-99.00 Misc Expense	$ 110.00	$ 25.00	$ -	$ 15.00	*100*	do not use	#VALUE!

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
68.1	00-7-30-39 Tax Sale Expenses			$ -				
68.2	00-7-30-39-43.00 Tax sale Expense			$ -			$ 1,000.00	
69	**00-7-4 PUBLIC SAFETY**							
70	**00-7-40 POLICE DEPARTMENT**							
71	**00-7-40-40 PD SALARIES & BENEFITS**							
72	00-7-40-40-10.00 Salaries	$ 1,562,598.74	$ 1,537,126.45	$ 1,514,312.59	$ 429,186.60	*28.34*	$ 1,550,900.00	2.42%
73	00-7-40-40-10.01 Overtime	$ 182,742.83	$ 107,347.69	$ 120,000.00	$ 45,697.84	*38.08*	$ 127,800.00	6.50%
74	00-7-40-40-10.20 Stonegarden Detail 97.067	$ -	$ 74,210.58	$ -	$ 44,149.11	*100*		
75	00-7-40-40-11.00 Social Security	$ 122,484.61	$ 124,186.19	$ 125,024.91	$ 37,952.88	*30.36*	$ 127,800.00	2.22%
76	00-7-40-40-13.00 Health Insurance	$ 328,899.29	$ 356,235.06	$ 383,722.18	$ 155,053.10	*40.41*	$ 457,000.00	19.10%
77	00-7-40-40-13.01 Dental/Vision Ins.	$ 22,649.00	$ 8,715.88	$ 11,422.98	$ 3,677.34	*32.19*	$ 11,100.00	-2.83%
78	00-7-40-40-13.02 Life/AD&D/Disability	$ 15,870.82	$ 12,321.18	$ 13,704.72	$ 4,322.36	*31.54*	$ 13,700.00	-0.03%
79	00-7-40-40-14.00 Retirement	$ 177,558.83	$ 209,732.83	$ 168,400.00	$ 60,313.19	*35.82*	$ 185,800.00	10.33%
80	00-7-40-40-15.00 Uniform Purchases	$ 4,197.77	$ 7,503.85	$ 10,500.00	$ 420.00	*4*	$ 12,500.00	19.05%
81	00-7-40-40-16.00 Unemployment Comp	$ 3,597.28	$ 5,959.16	$ 5,617.10	$ 1,367.24	*24.34*	$ -	-100.00%
82	00-7-40-40-17.00 Worker's Comp	$ 52,938.21	$ 78,091.90	$ 85,959.00	$ 18,908.31	*22*	$ -	-100.00%
83	00-7-40-40-18.00 HRA Insurance	$ 30,258.92	$ 11,894.32	$ 16,000.00	$ 9,545.16	*59.66*	$ 14,500.00	-9.38%
84	00-7-40-40-19.00 Uniform Allowance/Gym Rmb	$ 10,200.00	$ 8,550.00	$ 9,000.00	$ -	*0*	$ 9,000.00	0.00%
85	**00-7-40-41 PD OPERATIONS**							
86	00-7-40-41-20.00 Office Supplies	$ 6,875.55	$ 9,384.42	$ 13,000.00	$ 2,736.06	*21.05*	$ 9,000.00	-30.77%
87	00-7-40-41-20.20 Stonegarden Maint Supply	$ 6,149.77	$ 5,904.99	$ -	$ 1,633.96	*100*		
88	00-7-40-41-23.00 Travel & Misc Expense	$ 24,112.90	$ 21,524.63	$ 27,000.00	$ 8,365.16	*30.98*	$ 27,000.00	0.00%
89	00-7-40-41-26.00 Advertising	$ 152.66	$ 100.00	$ 600.00	$ -	*0*	$ 200.00	-66.67%
90	00-7-40-41-29.00 K-9 Expenses	$ 1,173.33	$ 2,263.35	$ 1,600.00	$ 663.99	*41.5*	$ 1,700.00	6.25%
91	00-7-40-41-31.00 Communications	$ 72,518.30	$ 51,527.58	$ 47,000.00	$ 13,721.94	*29.2*	$ 47,000.00	0.00%
92	00-7-40-41-45.00 Outside Services	$ 9,685.31	$ 10,147.41	$ 10,000.00	$ 6,459.98	*64.6*	$ 10,000.00	0.00%
93	00-7-40-41-48.00 Police Liability Ins	$ 49,394.49	$ 82,803.06	$ 98,641.72	$ 24,075.28	*24.41*	$ -	-100.00%
94	00-7-40-41-90.05 Bullet Proof Vests	$ -	$ -	$ -	$ -	*0*	$ 4,500.00	
95	00-7-40-41-90.06 COVID-19 Travel	$ -	$ -	$ -	$ -	*0*	$ -	
96	00-7-40-41-90.07 EFF Grant 99.99	$ -	$ -	$ -	$ -	*0*	$ -	
97	00-7-40-41-90.11 GHSP DUI Anytime 20.608	$ -	$ -	$ -	$ -	*0*	$ -	
98	00-7-40-41-90.14 SHARP 20.600	$ 6,316.52	$ 23,257.57	$ -	$ 2,894.38	*100*	$ -	
99	00-7-40-41-90.15 SHARP Equip Grant	$ -	$ -	$ -	$ -	*0*	$ -	
100	00-7-40-41-90.16 State Homeland Sec Grant	$ -	$ -	$ -	$ -	*0*	$ -	

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
101	00-7-40-41-90.17 VT Drug Task Force Grant	$ 15,044.31	$ -	$ -	$ -	*0*	$ -	
102	00-7-40-41-90.18 VT Rural Dev Innovation G	$ 2,692.80	$ -	$ -	$ -	*0*	$ -	
103	00-7-40-41-90.20 Stonegarden Equip 97.067	$ 5,947.26	$ 2,038.92	$ -	$ -	*0*	$ -	
104	00-7-40-41-99.00 Other Expenses	$ 3,130.00	$ 844.79	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
105	**00-7-40-42 PD EQUIPMENT**							
106	00-7-40-42-28.00 Equipment	$ 19,147.04	$ 15,771.58	$ 25,000.00	$ 4,184.17	*16.74*	$ 20,000.00	-20.00%
107	00-7-40-42-35.00 Gasoline	$ 24,133.31	$ 28,048.22	$ 26,000.00	$ 5,338.01	*20.53*	$ 26,000.00	0.00%
108	00-7-40-42-60.00 Vehicle Repair & Maintena	$ 23,111.25	$ 25,941.72	$ 25,000.00	$ 4,066.34	*16.27*	$ 25,000.00	0.00%
109	00-7-40-42-70.00 Cruiser Equipment	$ -	$ -	$ -	$ -	*0*	$ -	
110	00-7-40-42-90.00 Equipment	$ 468.00	$ 223.97	$ -	$ 5,445.63	*100*	$ -	
111	**00-7-45 FIRE DEPARTMENT**							
112	**00-7-45-40 FD SALARIES & BENEFITS**							
113	00-7-45-40-10.00 Salaries	$ 76,664.77	$ 99,363.97	$ 112,650.00	$ 33,677.52	*29.9*	$ 118,300.00	5.02%
114	00-7-45-40-11.00 Social Security	$ 5,789.99	$ 7,799.32	$ 8,617.73	$ 2,626.08	*30.47*	$ 9,100.00	5.60%
115	00-7-45-40-13.00 Health Insurance	$ -	$ 2,600.00	$ 2,600.00	$ 650.00	*25*	$ 2,600.00	0.00%
116	00-7-45-40-13.02 Life/AD&D/Disability	$ 240.45	$ 528.99	$ 577.08	$ 326.91	*56.65*	$ 1,200.00	107.94%
117	00-7-45-40-14.00 Retirement	$ 1,875.21	$ 5,692.53	$ 5,087.50	$ 1,914.41	*37.63*	$ 5,700.00	12.04%
118	00-7-45-40-15.00 Chief Work Attire	$ -	$ 671.57	$ 300.00	$ 189.11	*63.04*	$ 500.00	66.67%
119	00-7-45-40-16.00 Unemployment	$ 143.12	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
120	00-7-45-40-17.00 Fire Dept W/Comp	$ 4,909.98	$ 4,468.21	$ 9,489.39	$ -	*0*	$ 10,000.00	5.38%
121	**00-7-45-41 FD OPERATIONS**							
122	00-7-45-41-20.00 Operating Supplies	$ 561.72	$ 2,546.28	$ 500.00	$ 676.06	*135.21*	$ 500.00	0.00%
123	00-7-45-41-23.00 Other Expense	$ 3,562.44	$ 1,157.53	$ 5,800.00	$ 605.06	*10.43*	$ 6,500.00	12.07%
124	00-7-45-41-25.00 Postage	$ 94.68	$ 20.68	$ 100.00	$ 23.00	*23*	$ 100.00	0.00%
125	00-7-45-41-27.00 Personnel Equipment	$ 21,358.94	$ 30,157.47	$ 20,000.00	$ 90.01	*0.45*	$ 25,000.00	25.00%
126	00-7-45-41-30.00 Utilities	$ 5,362.77	$ 6,111.45	$ 6,000.00	$ 1,196.79	*19.95*	$ 6,500.00	8.33%
127	00-7-45-41-31.00 Communications	$ 5,743.02	$ 7,020.20	$ 5,640.00	$ 11,590.37	*205.5*	$ 15,500.00	174.82%
128	00-7-45-41-48.00 Insurance	$ 8,878.16	$ 15,853.45	$ 15,135.96	$ 4,900.70	*32.38*		-100.00%
129	00-7-45-41-98.00 Coventry Expense	$ -	$ -	$ -	$ -	*0*	$ -	
130	00-7-45-41-99.00 Other Expense	$ 43.77	$ 1,094.22	$ -	$ -	*0*	$ 2,000.00	
131	**00-7-45-42 FD EQUIPMENT**							
132	00-7-45-42-32.00 Fuel Oil	$ 7,564.20	$ 7,197.13	$ 8,000.00	$ -	*0*	$ 8,000.00	0.00%
133	00-7-45-42-35.00 Gasoline	$ 3,539.12	$ 5,030.95	$ 5,200.00	$ 1,133.45	*21.8*	$ 7,000.00	34.62%
134	00-7-45-42-55.00 Repair & Maint Supp Bldg	$ 1,430.25	$ 3,761.87	$ 1,000.00	$ 1,919.45	*191.95*	$ -	-100.00%

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
135	00-7-45-42-60.00 Repair & Maint Supp Equip	$ 65,508.92	$ 83,082.13	$ 55,000.00	$ 16,049.68	*29.18*	$ 55,000.00	0.00%
136	00-7-45-42-90.04 Fire Fighters Grant	$ -	$ -	$ -	$ -	*0*	$ -	
137	**00-7-45-43 FIRE STATION**							
138	00-7-45-43-34.00 Waste Disposal	$ -	$ 397.82	$ 750.00	$ 311.97	*41.6*	$ 975.00	30.00%
139	00-7-45-43-55.00 Repair & Maintenance	$ 6,251.25	$ 8,485.77	$ 14,250.00	$ 2,071.53	*14.54*	$ 16,000.00	12.28%
140	00-7-45-46-23.00 Other Expense	$ -	$ -	$ 2,000.00	$ -	*0*	$ -	-100.00%
141	**00-7-50 PUBLIC WORKS**							
142	**00-7-50-50 PW SALARIES & BENEFITS**							
143	00-7-50-50-10.00 Salaries	$ 594,267.42	$ 613,313.79	$ 855,948.75	$ 176,154.80	*20.58*	$ 867,600.00	1.36%
144	00-7-50-50-11.00 Social Security	$ 50,218.01	$ 54,351.83	$ 65,480.08	$ 14,754.19	*22.53*	$ 65,300.00	-0.28%
145	00-7-50-50-13.00 Health Insurance	$ 71,356.50	$ 103,275.29	$ 119,000.00	$ 34,580.56	*29.06*	$ 135,400.00	13.78%
146	00-7-50-50-13.01 Dental/Vision Ins.	$ 3,486.57	$ 1,982.86	$ 2,400.00	$ 850.80	*35.45*	$ 2,600.00	8.33%
147	00-7-50-50-13.02 Life/AD&D/Disability	$ 11,405.09	$ 7,067.06	$ 8,300.00	$ 2,350.48	*28.32*	$ 8,000.00	-3.61%
148	00-7-50-50-14.00 Municipal Retirement	$ 51,882.46	$ 55,603.47	$ 76,965.26	$ 18,213.22	*23.66*	$ 81,000.00	5.24%
149	00-7-50-50-15.00 Employee Work Attire	$ 6,451.50	$ 6,930.38	$ 6,800.00	$ 875.62	*12.88*	$ 6,800.00	0.00%
150	00-7-50-50-16.00 Unemployment	$ 1,610.10	$ 2,785.21	$ 3,547.64	$ 863.52	*24.34*	$ -	-100.00%
151	00-7-50-50-17.00 Worker's Comp	$ 22,198.88	$ 36,222.19	$ 47,448.00	$ 10,437.04	*22*	$ -	-100.00%
152	00-7-50-50-18.00 HRA Expense	$ 6,219.72	$ 3,437.55	$ 5,700.00	$ 1,782.67	*31.27*	$ 6,000.00	5.26%
153	**00-7-50-51 PW OPERATIONS**							
154	00-7-50-51-20.00 Office Supplies	$ 3,451.87	$ 2,912.58	$ 4,000.00	$ 202.52	*5.06*	$ 3,500.00	-12.50%
155	00-7-50-51-20.19 COVID-19 Expenses	$ -	$ -	$ -	$ -	*0*	$ -	
156	00-7-50-51-22.00 Software Maintenance	$ -	$ -	$ -	$ -	*0*	$ -	
157	00-7-50-51-26.00 Advertising	$ -	$ -	$ -	$ -	*0*	$ -	
158	00-7-50-51-29.00 Miscellaneous	$ -	$ -	$ -	$ -	*0*	$ -	
159	00-7-50-51-30.00 Utilities	$ 9,090.95	$ 3,362.76	$ 9,200.00	$ -	*0*	$ -	-100.00%
160	00-7-50-51-30.01 Street Lights Electricity	$ 104,684.53	$ 108,527.91	$ 107,000.00	$ 22,110.17	*20.66*	$ 135,000.00	26.17%
161	00-7-50-51-31.00 Communications	$ 7,094.41	$ 4,771.08	$ 7,700.00	$ 1,143.74	*14.85*	$ 6,000.00	-22.08%
162	00-7-50-51-33.00 Propane	$ 15,295.48	$ 16,231.83	$ 16,000.00	$ -	*0*	$ 17,000.00	6.25%
163	00-7-50-51-34.00 Waste Disposal	$ -	$ 1,808.14	$ 1,454.52	$ 1,067.65	*73.4*	$ 3,500.00	140.63%
164	00-7-50-51-42.00 Special St Proj Engineeri	$ -	$ -	$ -	$ -	*0*	$ -	
165	00-7-50-51-45.00 Professional Expense	$ 50,339.04	$ 42,764.60	$ 25,000.00	$ 23,068.64	*92.27*	$ 30,000.00	20.00%
166	00-7-50-51-45.01 Tree Maintenance	$ -	$ -	$ 4,000.00	$ -	*0*	$ 3,500.00	-12.50%
167	00-7-50-51-46.00 Professional Services	$ 1,423.19	$ 991.14	$ 1,100.00	$ -	*0*	$ 1,200.00	9.09%
168	00-7-50-51-47.00 Truck & Equipment Rental	$ 8,025.16	$ (1,245.67)	$ 9,000.00	$ -	*0*	$ 7,000.00	-22.22%

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
169	00-7-50-51-48.00 Property Insurance	$ 27,947.24	$ 37,777.49	$ 39,734.02	$ 9,697.80	*24.41*	$ -	-100.00%
170	00-7-50-51-99.00 Other Expense	$ 56.00	$ 5,037.67	$ 2,000.00	$ -	*0*	$ 3,000.00	50.00%
171	**00-7-50-52 PW EQUIPMENT**							
172	00-7-50-52-36.00 Diesel Fuel	$ 42,521.23	$ 45,477.82	$ 45,000.00	$ 5,959.21	*13.24*	$ 60,000.00	33.33%
173	00-7-50-52-60.00 Repair & Maintenance	$ 134,204.68	$ 169,435.12	$ 157,090.84	$ 53,629.71	*34.14*	$ 155,000.00	-1.33%
174	00-7-50-52-62.00 Small Tools & Equipment	$ 7,541.14	$ 3,921.90	$ 7,000.00	$ 1,301.12	*18.59*	$ 6,500.00	-7.14%
175	00-7-50-52-70.00 New Equipment	$ 175.00	$ -	$ 2,000.00	$ 266.34	*13.32*	$ 500.00	-75.00%
176	**00-7-50-53 PW MAINTENANCE**							
177	00-7-50-53-50.00 Materials	$ 183,769.99	$ 188,940.60	$ 215,000.00	$ 60,087.60	*27.95*	$ 230,000.00	6.98%
178	00-7-50-53-51.00 Hot Mix/Paving	$ -	$ -	$ -	$ -	*0*	$ -	
179	00-7-50-53-52.00 Pavement Marking	$ 9,303.87	$ 4,557.88	$ 10,000.00	$ 109.65	*1.1*	$ 10,500.00	5.00%
180	00-7-50-53-53.00 Guardrails	$ -	$ -	$ -	$ -	*0*	$ -	
181	00-7-50-53-54.00 Sign Repair/Replace	$ 13,593.32	$ 5,143.91	$ 8,000.00	$ 875.00	*10.94*	$ 8,000.00	0.00%
182	00-7-50-53-55.02 Parklet - Muni Bldg	$ -	$ -	$ -	$ -	*0*	$ -	
183	00-7-50-53-58.00 Bridge Maint-Long Bridge	$ 47.48	$ -	$ -	$ -	*0*	$ -	
184	00-7-50-53-65.00 Dust Control	$ -	$ -	$ -	$ -	*0*		
185	00-7-50-53-71.00 Capital Improvements	$ -	$ 7,382.17	$ -	$ -	*0*	$ -	
186	00-7-50-53-83.00 State Operating Fees	$ -	$ -	$ -	$ -	*0*	$ -	
187	00-7-50-53-90.00 State Fee - Stormwater	$ 1,558.00	$ 1,425.20	$ 2,000.00	$ -	*0*	$ 2,500.00	25.00%
188	00-7-50-53-90.01 Grandstand:HUD Exp	$ -	$ -	$ 125,000.00	$ -	*0*	$ -	-100.00%
189	00-7-50-53-90.02 Grandstand:Freeman Exp	$ -	$ -	$ 25,000.00	$ -	*0*	$ -	-100.00%
190	**00-7-60-10 City Landscaper**							
191	00-7-60-10-10.00 Salaries	$ 41,057.16	$ 41,247.24	$ 42,292.77	$ 17,804.17	*42.1*	$ 47,000.00	11.13%
192	00-7-60-10-11.00 Social Secuity	$ 2,934.21	$ 2,868.64	$ 3,235.40	$ 1,212.16	*37.47*	$ 3,500.00	8.18%
193	00-7-60-10-13.00 Health Insurance	$ 9,022.34	$ 8,736.83	$ 13,013.73	$ 2,976.50	*22.87*	$ 14,300.00	9.88%
194	00-7-60-10-13.01 Dental/Vision Ins.	$ 440.11	$ 210.82	$ 350.00	$ 54.20	*15.49*	$ 360.00	2.86%
195	00-7-60-10-13.02 Life/AD&D/Disability	$ 447.60	$ 410.30	$ 500.00	$ 149.20	*29.84*	$ 450.00	-10.00%
196	00-7-60-10-14.00 Muni Retirement	$ 3,632.10	$ 3,752.50	$ 3,912.08	$ 1,613.55	*41.25*	$ 4,300.00	9.92%
197	00-7-60-10-16.00 Unemployment	$ 143.12	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
198	00-7-60-10-17.00 Worker's Comp	$ 2,279.02	$ 1,883.64	$ 2,497.00	$ 549.32	*22*	$ -	-100.00%
199	00-7-60-10-18.00 HRA Expense	$ 2,770.99	$ -	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
200	00-7-60-10-33.00 Propane	$ 1,702.09	$ 562.31	$ 2,500.00	$ -	*0*	$ 2,000.00	-20.00%
201	00-7-60-10-35.00 Vehicle Fuel	$ 599.57	$ -	$ 750.00	$ 683.55	*91.14*	$ 2,200.00	193.33%
202	00-7-60-10-50.00 Supplies	$ 17,794.22	$ 32,454.59	$ 18,500.00	$ 2,878.96	*15.56*	$ 18,500.00	0.00%

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
203	00-7-60-10-55.00 Greenhouse Expense	$ -	$ 1,850.19	$ 400.00	$ -	*0*	$ 250.00	-37.50%
204	00-7-60-10-60.00 Vehicle Repair	$ 21,643.14	$ 663.47	$ 3,000.00	$ 2,795.65	*93.19*	$ 3,000.00	0.00%
205	00-7-60-10-62.00 Equipment	$ 602.51	$ 302.11	$ 600.00	$ 125.98	*21*	$ 400.00	-33.33%
206	**00-7-70 RECREATION DEPARTMENT**							
207	**00-7-70-70 RECREATION ADMINISTRATION**							
208	00-7-70-70-10.00 Salaries - Rec Admin	$ 105,569.45	$ 73,683.09	$ 70,011.00	$ 24,661.52	*35.23*	$ 73,900.00	5.55%
209	00-7-70-70-11.00 Social Security	$ 9,031.71	$ 5,564.59	$ 5,355.84	$ 1,863.61	*34.8*	$ 5,700.00	6.43%
210	00-7-70-70-13.00 Health Insurance	$ 46,125.95	$ 43,545.51	$ 36,568.59	$ 12,079.34	*33.03*	$ 40,000.00	9.38%
211	00-7-70-70-13.01 Dental/Vision Ins.	$ 1,686.42	$ 773.74	$ 971.43	$ 353.66	*36.41*	$ 1,100.00	13.24%
212	00-7-70-70-13.02 Life/AD&D/Disability	$ 1,275.01	$ 892.39	$ 722.28	$ 240.76	*33.33*	$ 730.00	1.07%
213	00-7-70-70-14.00 Muni retirement	$ 10,470.30	$ 6,559.96	$ 6,938.52	$ 2,146.80	*30.94*	$ 7,500.00	8.09%
214	00-7-70-70-15.00 Employee Work Attire	$ 288.00	$ -	$ 100.00	$ -	*0*	$ 100.00	0.00%
215	00-7-70-70-16.00 Unemployment	$ 674.87	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
216	00-7-70-70-17.00 Worker's Comp	$ 3,192.52	$ 2,573.48	$ 2,435.00	$ 535.60	*22*	$ -	-100.00%
217	00-7-70-70-18.00 HRA Expense	$ -	$ -	$ 750.00	$ -	*0*	$ 750.00	0.00%
218	00-7-70-70-20.00 Office Supplies	$ 721.67	$ 766.29	$ 500.00	$ -	*0*	$ 750.00	50.00%
219	00-7-70-70-22.00 Software	$ 33.90	$ 3,357.33	$ 3,500.00	$ 3,445.00	*98.43*	$ 3,500.00	0.00%
220	00-7-70-70-23.00 Travel & Misc Expense	$ 1,541.46	$ 1,725.35	$ 1,500.00	$ 837.13	*55.81*	$ 1,500.00	0.00%
221	00-7-70-70-31.00 Communications	$ 3,396.72	$ 2,376.08	$ 4,000.00	$ 1,096.34	*27.41*	$ 4,000.00	0.00%
222	00-7-70-70-45.00 Professional Expense	$ 441.00	$ 47.65	$ 500.00	$ 86.00	*17.2*	$ 500.00	0.00%
223	00-7-70-70-48.00 Property & Casualty Insur	$ 7,866.07	$ 10,848.40	$ 12,597.70	$ 3,074.70	*24.41*	$ -	-100.00%
224	00-7-70-70-60.00 Repair & Maintenance	$ 1,105.65	$ 2,521.10	$ 1,000.00	$ 41.82	*4.18*	$ 1,500.00	50.00%
225	00-7-70-70-70.00 New Equipment	$ 757.12	$ 870.10	$ 500.00	$ -	*0*	$ 2,500.00	400.00%
226	00-7-70-70-90.00 ASCAP	$ -	$ -	$ 500.00	$ -	*0*	$ 500.00	0.00%
227	00-7-70-70-99.00 Other Expenses	$ 28.49	$ 629.56	$ -	$ -	*0*		
228	00-7-70-70-99.19 COVID-19 Materials	$ -	$ -	$ -	$ -	*0*		
229	**00-7-70-71 SENIOR CITIZENS CENTER**							
230	00-7-70-71-10.00 Salaries	$ 7,950.15	$ 7,050.00	$ 8,400.00	$ 2,400.00	*28.57*	$ 10,400.00	23.81%
231	00-7-70-71-11.00 Social Security	$ 537.58	$ 539.39	$ 642.60	$ 183.60	*28.57*	$ 700.00	8.93%
232	00-7-70-71-16.00 Unemployment	$ 163.12	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
233	00-7-70-71-17.00 Worker's Comp	$ 1,287.23	$ 273.70	$ 292.00	$ 64.26	*22.01*	$ -	-100.00%
234	00-7-70-71-39.00 Senior Center Expense	$ -	$ 1,000.00	$ 1,000.00	$ -	*0*	$ 500.00	-50.00%
235	00-7-70-71-47.00 Rental	$ -	$ -	$ -	$ -	*0*		
236	00-7-70-71-60.00 Repairs & Maintenance	$ -	$ -	$ -	$ -	*0*	$ -	

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237	00-7-70-72-90.04 VOREC Grant	$ -	$ -	$ -	$ -	*0*	$ -	
238	**00-7-70-73 PROUTY BEACH**							
239	00-7-70-73-10.00 PB Operations	$ 18,275.38	$ 6,087.86	$ -	$ -	*0*		
240	00-7-70-73-10.01 Overtime	$ -	$ -	$ -	$ -	*0*	$ -	
241	00-7-70-73-10.03 Salaries - PB Maint Sprvs	$ 4,099.25	$ 24,551.59	$ 22,500.00	$ 11,085.00	*49.27*	$ 23,700.00	5.33%
242	00-7-70-73-10.05 PB Seasonal Maint Staff	$ 31,043.26	$ 31,435.63	$ 35,000.00	$ 22,599.75	*64.57*	$ 36,800.00	5.14%
243	00-7-70-73-10.06 Campground Events	$ 2,193.88	$ -	$ -	$ -	*0*		
244	00-7-70-73-10.07 PB Seasonal T.B. Staff	$ 32,879.13	$ 45,210.39	$ 20,000.00	$ 16,050.60	*80.25*	$ 25,000.00	25.00%
245	00-7-70-73-10.08 Seasonal Maint Staff (2)	$ -	$ -	$ -	$ -	*0*		
246	00-7-70-73-10.09 Seasonl Ticket Booth Staf	$ -	$ -	$ -	$ -	*0*	$ -	
247	00-7-70-73-10.14 Health Ins Opt Out	$ -	$ -	$ -	$ -	*0*		
248	00-7-70-73-11.00 Social Security	$ 6,026.25	$ 7,424.71	$ 5,928.75	$ 3,283.26	*55.38*	$ 6,600.00	11.32%
249	00-7-70-73-13.00 Health Insurance	$ 3,257.25	$ 26.65	$ -	$ -	*0*		
250	00-7-70-73-13.02 Life/AD&D/Disability	$ -	$ -	$ -	$ -	*0*	$ -	
251	00-7-70-73-14.00 Muni Retirement	$ 1,263.98	$ -	$ -	$ -	*0*		
252	00-7-70-73-15.00 Prouty Beach Attire	$ 568.19	$ 200.00	$ 250.00	$ 383.52	*153.41*	$ 500.00	100.00%
253	00-7-70-73-16.00 Unemployment	$ 143.12	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
254	00-7-70-73-17.00 Worker's Comp	$ 5,159.64	$ 4,408.30	$ 2,695.00	$ 592.89	*22*	$ -	-100.00%
255	00-7-70-73-18.00 HRA Expense	$ -	$ -	$ -	$ -	*0*	$ -	
256	00-7-70-73-20.00 Operating Supplies	$ 2,707.22	$ 4,064.08	$ 6,500.00	$ 2,439.56	*37.53*	$ 5,000.00	-23.08%
257	00-7-70-73-22.00 Software	$ 2,560.00	$ 2,842.00	$ 3,500.00	$ -	*0*	$ 3,000.00	-14.29%
258	00-7-70-73-30.00 Utilities	$ 29,763.12	$ 34,165.54	$ 30,000.00	$ 11,469.10	*38.23*	$ 36,500.00	21.67%
259	00-7-70-73-31.00 Communications	$ 8,251.72	$ 5,589.96	$ 7,000.00	$ 1,733.05	*24.76*	$ 4,000.00	-42.86%
260	00-7-70-73-33.00 Propane	$ 7.10	$ 349.25	$ 500.00	$ 119.24	*23.85*	$ 500.00	0.00%
261	00-7-70-73-34.00 Waste Disposal	$ 3,244.11	$ 2,766.53	$ 3,500.00	$ 1,730.52	*49.44*	$ 3,600.00	2.86%
262	00-7-70-73-35.00 Gasoline	$ 2,907.48	$ 1,520.24	$ 4,000.00	$ 450.81	*11.27*	$ 5,000.00	25.00%
263	00-7-70-73-36.00 PB Security	$ -	$ -	$ -	$ -	*0*		
264	00-7-70-73-39.00 Merchandise for Resale	$ 6,929.69	$ 5,593.91	$ 5,000.00	$ 3,171.42	*63.43*	$ 5,000.00	0.00%
265	00-7-70-73-39.01 Camper Events	$ -	$ -	$ 500.00	$ 714.94	*142.99*	$ 500.00	0.00%
266	00-7-70-73-45.00 Contracted Services	$ 551.44	$ 320.00	$ 500.00	$ 2,493.92	*498.78*	$ 1,000.00	100.00%
267	00-7-70-73-46.00 Pest Control	$ 749.60	$ 484.00	$ 500.00	$ -	*0*	$ 500.00	0.00%
268	00-7-70-73-55.00 Repair & Maint Supplies	$ 3,595.62	$ 14,153.29	$ 5,000.00	$ 1,166.98	*23.34*	$ 5,000.00	0.00%
269	00-7-70-73-60.00 Equip Maintenance	$ 5,474.61	$ 4,892.25	$ 4,000.00	$ 2,056.51	*51.41*	$ 5,000.00	25.00%
270	00-7-70-73-62.00 Small Tools & Equipment	$ 267.77	$ 37.02	$ 500.00	$ 528.18	*105.64*	$ 500.00	0.00%

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271	00-7-70-73-70.00 New Equipment	$ 3,644.14	$ 5,033.96	$ 4,500.00	$ 1,110.48	*24.68*	$ 4,500.00	0.00%
272	00-7-70-73-71.00 Improvements	$ 5,758.30	$ 4,326.55	$ 4,000.00	$ 63.98	*1.6*	$ 4,000.00	0.00%
273	00-7-70-73-93.00 Lease Equipment	$ 1,480.68	$ 1,744.43	$ 1,750.00	$ 435.00	*24.86*	$ 1,750.00	0.00%
274	00-7-70-73-99.00 Other Expenses	$ 4,010.63	$ 2,411.28	$ 4,000.00	$ 1,026.24	*25.66*	$ 2,000.00	-50.00%
275	**00-7-70-76 RECREATION PROGRAMS**							
276	00-7-70-76-10.00 Salaries - Program Superv	$ -	$ 1,491.50	$ 36,608.00	$ 7,661.00	*20.93*	$ 46,000.00	25.66%
277	00-7-70-76-10.04 Summer Camp	$ -	$ -	$ -	$ -	*0*		
278	00-7-70-76-10.05 Summer Camp Salary	$ 28,897.46	$ 35,213.89	$ 34,000.00	$ 36,421.99	*107.12*	$ 35,700.00	5.00%
279	00-7-70-76-10.06 Summer Prog Salary	$ 7,280.73	$ -	$ -	$ -	*0*		
280	00-7-70-76-10.07 Annual Events Salary	$ 1,020.75	$ 972.98	$ 1,500.00	$ -	*0*	$ 1,600.00	6.67%
281	00-7-70-76-10.08 Adult Programs	$ -	$ -	$ -	$ -	*0*		
282	00-7-70-76-10.14 Health Ins Opt Out	$ -	$ -	$ -	$ -	*0*	$ -	
283	00-7-70-76-10.30 Winter Prog Salary	$ 11,969.77	$ 11,843.56	$ 15,000.00	$ -	*0*	$ 16,000.00	6.67%
284	00-7-70-76-11.00 Social Security	$ 3,818.09	$ 3,523.31	$ 6,663.76	$ 3,560.83	*53.44*	$ 7,600.00	14.05%
285	00-7-70-76-13.00 Health Insurance	$ -	$ -	$ 2,600.00	$ -	*0*	$ 2,600.00	0.00%
286	00-7-70-76-13.01 Dental/Vison Ins.	$ -	$ -	$ -	$ -	*0*	$ -	
287	00-7-70-76-13.02 Life/AD&D/Disability	$ 62.76	$ 26.15	$ 660.00	$ -	*0*	$ 700.00	6.06%
288	00-7-70-76-14.00 Muni Retirement	$ -	$ -	$ 3,386.24	$ 452.79	*13.37*	$ 3,700.00	9.27%
289	00-7-70-76-16.00 Unemployment	$ -	$ -	$ 100.00	$ -	*0*	$ -	-100.00%
290	00-7-70-76-17.00 Worker's Comp	$ -	$ 1,342.42	$ 3,030.00	$ 666.40	*21.99*	$ -	-100.00%
291	00-7-70-76-18.00 HRA Expense	$ -	$ -	$ -	$ -	*0*	$ -	
292	00-7-70-76-20.00 Annual Events	$ 33,850.70	$ 45,736.52	$ 42,000.00	$ 1,965.88	*4.68*	$ 45,000.00	7.14%
293	00-7-70-76-26.00 Programs & Materials	$ -	$ -	$ -	$ -	*0*		
294	00-7-70-76-39.01 Basketball Expenses	$ 31.33	$ -	$ -	$ -	*0*		
295	00-7-70-76-39.02 Discount Tickets	$ -	$ -	$ -	$ -	*0*		
296	00-7-70-76-39.04 Other Programs	$ -	$ -	$ -	$ -	*0*		
297	00-7-70-76-39.05 Program Funds	$ -	$ -	$ -	$ -	*0*		
298	00-7-70-76-39.07 School Vacation Camps	$ -	$ -	$ -	$ -	*0*	$ -	
299	00-7-70-76-39.08 Summer Camp Operations	$ 5,035.31	$ 3,576.59	$ 5,000.00	$ 1,533.35	*30.67*	$ 5,000.00	0.00%
300	00-7-70-76-39.09 Summer Programs	$ 852.00	$ -	$ 1,000.00	$ -	*0*	$ 500.00	-50.00%
301	00-7-70-76-39.30 Winter Programs	$ 337.98	$ 436.00	$ 500.00	$ 70.04	*14.01*	$ 500.00	0.00%
302	00-7-70-76-60.00 Equipment Repair	$ -	$ -	$ -	$ -	*0*		
303	00-7-70-76-70.00 New Equipment	$ 234.01	$ 77.48	$ 500.00	$ 647.24	*129.45*	$ 500.00	0.00%
304	00-7-70-76-99.00 COVID-10 Refunds	$ -	$ -	$ -	$ -	*0*	$ -	
305	00-7-70-77-26.00 Advertising	$ -	$ -	$ -	$ -	*0*		

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
306	**00-7-70-78 GARDNER PARK**							
307	00-7-70-78-10.00 Salaries	$ 6,544.69	$ 47,201.79	$ 59,248.00	$ 27,210.38	*45.93*	$ 63,000.00	6.33%
308	00-7-70-78-10.01 Overtime	$ -	$ -	$ -	$ -	*0*		
309	00-7-70-78-10.02 On-Call Pay	$ -	$ -	$ -	$ -	*0*	$ -	
310	00-7-70-78-10.05 Seasonal Maint Staff	$ 680.13	$ 245.00	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
311	00-7-70-78-10.06 GP Administration staff	$ -	$ -	$ -	$ -	*0*	$ -	
312	00-7-70-78-10.07 Gardner Park Operations	$ 61,034.06	$ 28,491.62	$ 20,000.00	$ 6,249.75	*31.25*	$ 21,000.00	5.00%
313	00-7-70-78-10.09 Playground Proj Labor	$ 9,511.61	$ 632.84	$ -	$ -	*0*		
314	00-7-70-78-10.14 Health Ins Opt Out	$ -	$ -	$ -	$ -	*0*		
315	00-7-70-78-11.00 Social Security	$ 5,469.12	$ 5,435.38	$ 6,138.97	$ 1,738.95	*28.33*	$ 6,600.00	7.51%
316	00-7-70-78-13.00 Health Insurance	$ 13,186.07	$ 11,716.48	$ 13,013.73	$ 4,294.96	*33*	$ 14,300.00	9.88%
317	00-7-70-78-13.02 Life/AD&D/Disability	$ 502.44	$ 523.39	$ 629.00	$ 209.36	*33.28*	$ 700.00	11.29%
318	00-7-70-78-14.00 Muni Retirement	$ 5,371.93	$ 5,248.87	$ 5,480.44	$ 1,813.13	*33.08*	$ 6,000.00	9.48%
319	00-7-70-78-15.00 Gardner Park Attire	$ 900.26	$ 1,505.12	$ 250.00	$ 26.58	*10.63*	$ 700.00	180.00%
320	00-7-70-78-16.00 Unemployment	$ 143.12	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
321	00-7-70-78-17.00 Worker's Comp	$ 4,282.53	$ 3,706.82	$ 2,791.00	$ 613.92	*22*	$ -	-100.00%
322	00-7-70-78-18.00 HRA Expense	$ -	$ -	$ 750.00	$ -	*0*	$ 750.00	0.00%
323	00-7-70-78-20.00 Operating Supplies	$ 3,264.44	$ 5,659.25	$ 3,000.00	$ 1,117.88	*37.26*	$ 4,000.00	33.33%
324	00-7-70-78-30.00 Utilities	$ 4,655.89	$ 3,704.22	$ 4,600.00	$ 932.18	*20.26*	$ 4,600.00	0.00%
325	00-7-70-78-31.00 Communications	$ 2,491.92	$ 2,255.42	$ 2,000.00	$ 586.17	*29.31*	$ 2,500.00	25.00%
326	00-7-70-78-32.00 Fuel Oil	$ 1,404.38	$ 2,479.01	$ 2,750.00	$ -	*0*	$ 2,200.00	-20.00%
327	00-7-70-78-34.00 Waste Disposal	$ 1,445.56	$ 2,069.31	$ 2,000.00	$ 418.99	*20.95*	$ 2,000.00	0.00%
328	00-7-70-78-35.00 Gasoline	$ 2,729.69	$ 3,325.98	$ 2,500.00	$ 985.39	*39.42*	$ 3,500.00	40.00%
329	00-7-70-78-39.00 GP Resale of Goods	$ 1,010.24	$ 963.81	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
330	00-7-70-78-42.00 Playground Proj Engineer	$ 25,886.01	$ 8,813.00	$ -	$ 1,027.75	*100*		
331	00-7-70-78-45.00 Contracted Services	$ 1,103.37	$ (230.00)	$ -	$ 609.00	*100*	$ 17,000.00	
332	00-7-70-78-46.00 Pest Control	$ 1,229.32	$ 739.00	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
333	00-7-70-78-55.00 Repair & Maint Supplies	$ 47,933.06	$ 5,889.09	$ 5,000.00	$ 3,085.50	*61.71*	$ 5,000.00	0.00%
334	00-7-70-78-60.00 Equipment Maintenance	$ 9,920.78	$ 6,092.76	$ 3,500.00	$ 592.42	*16.93*	$ 4,000.00	14.29%
335	00-7-70-78-62.00 Small Tools & Equipment	$ 454.93	$ 326.83	$ 1,000.00	$ 48.28	*4.83*	$ 1,000.00	0.00%
336	00-7-70-78-70.00 New Equipment	$ 5,392.46	$ 1,524.13	$ 1,000.00	$ 569.27	*56.93*	$ 1,000.00	0.00%
337	00-7-70-78-71.00 Improvements	$ 979.86	$ 4,687.70	$ 3,000.00	$ 4,808.46	*160.28*	$ 3,000.00	0.00%
338	00-7-70-78-93.00 Lease Equipment	$ 3,268.99	$ 4,016.42	$ 3,500.00	$ 2,305.00	*65.86*	$ 4,000.00	14.29%
339	00-7-70-78-99.00 Other Expenses	$ -	$ -	$ -	$ -	*0*		

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340	**00-7-70-79 WATERFRONT**							
341	00-7-70-79-10.00 Dock Admin/Harbormaster	$ 16,688.48	$ 31,368.96	$ 27,915.00	$ 6,927.01	*24.81*	$ 41,600.00	49.02%
342	00-7-70-79-10.01 Dock Admin Overtime	$ -	$ 1,471.84	$ -	$ -	*0*		
343	00-7-70-79-10.06 Dock Operations	$ 12,456.02	$ 14,381.22	$ 31,000.00	$ 11,751.00	*37.91*	$ 25,000.00	-19.35%
344	00-7-70-79-10.07 AIS Management/Greeters	$ 6,641.78	$ 7,741.29	$ 7,500.00	$ 5,378.50	*71.71*	$ 7,900.00	5.33%
345	00-7-70-79-10.09 Seasonal Dock Staff	$ -	$ -	$ -	$ -	*0*		
346	00-7-70-79-10.10 Holiday	$ -	$ 2,064.60	$ -	$ -	*0*		
347	00-7-70-79-10.11 Sick Pay	$ -	$ 3,314.86	$ -	$ -	*0*		
348	00-7-70-79-10.12 Vacation	$ -	$ 2,636.16	$ -	$ -	*0*		
349	00-7-70-79-10.14 Health Ins Opt Out	$ -	$ -	$ -	$ -	*0*	$ -	
350	00-7-70-79-11.00 Social Security	$ 1,788.02	$ 4,644.94	$ 5,080.75	$ 1,840.28	*36.22*	$ 6,300.00	24.00%
351	00-7-70-79-13.00 Health Insurance	$ -	$ 50.00	$ 6,571.29	$ -	*0*	$ 22,800.00	246.96%
352	00-7-70-79-13.01 Dental/Vision Ins.	$ 482.47	$ 150.55	$ 187.66	$ -	*0*	$ 600.00	219.73%
353	00-7-70-79-13.02 Life/AD&D/Disability	$ 31.44	$ 59.16	$ 276.50	$ -	*0*	$ 660.00	138.70%
354	00-7-70-79-14.00 Muni Retirement	$ -	$ 3,076.51	$ 2,582.14	$ -	*0*	$ 4,000.00	54.91%
355	00-7-70-79-16.00 Unemployment	$ 143.12	$ 313.64	$ 295.64	$ 71.96	*24.34*	$ -	-100.00%
356	00-7-70-79-17.00 Worker's Comp	$ 2,245.11	$ 1,981.95	$ 2,310.00	$ 508.09	*22*	$ -	-100.00%
357	00-7-70-79-18.00 HRA Expense	$ -	$ -	$ -	$ -	*0*	$ -	
358	00-7-70-79-20.00 Operating Supplies	$ 1,354.21	$ 1,820.86	$ 2,000.00	$ 930.90	*46.55*	$ 2,000.00	0.00%
359	00-7-70-79-22.00 Software	$ 442.00	$ 792.00	$ 500.00	$ 2.00	*0.4*	$ 750.00	50.00%
360	00-7-70-79-27.00 PPE & Attire	$ -	$ 387.98	$ 250.00	$ -	*0*	$ 250.00	0.00%
361	00-7-70-79-30.00 Utilities	$ 19,604.02	$ 15,877.84	$ 20,000.00	$ 3,854.02	*19.27*	$ 9,500.00	-52.50%
362	00-7-70-79-31.00 Communications	$ 3,192.59	$ 3,018.48	$ 3,500.00	$ 784.29	*22.41*	$ 3,700.00	5.71%
363	00-7-70-79-34.00 Waste Disposal	$ 4,176.50	$ 3,286.57	$ 4,250.00	$ 2,542.58	*59.83*	$ 3,700.00	-12.94%
364	00-7-70-79-35.00 Resale Gasoline	$ 26,664.38	$ 47,491.91	$ 50,000.00	$ 42,498.65	*85*	$ 50,000.00	0.00%
365	00-7-70-79-39.00 WF Resale Goods	$ 1,242.11	$ 79.87	$ 750.00	$ 595.80	*79.44*	$ 750.00	0.00%
366	00-7-70-79-46.00 Pest Control	$ 1,454.10	$ 1,410.21	$ 1,500.00	$ -	*0*	$ 1,500.00	0.00%
367	00-7-70-79-55.00 Repair & Maint Supplies	$ 8,139.68	$ 2,513.63	$ 5,250.00	$ 544.29	*10.37*	$ 5,500.00	4.76%
368	00-7-70-79-60.00 Repair & Maintenance	$ 3,262.40	$ 11,790.29	$ 3,500.00	$ 543.50	*15.53*	$ 4,000.00	14.29%
369	00-7-70-79-62.00 WF Small Tools & Equip	$ 63.32	$ -	$ 250.00	$ -	*0*	$ 250.00	0.00%
370	00-7-70-79-70.00 New Equipment	$ 434.65	$ 756.62	$ 500.00	$ 971.19	*194.24*	$ 500.00	0.00%
371	00-7-70-79-71.00 Improvements	$ 128.71	$ 1,686.24	$ 1,000.00	$ -	*0*	$ 1,000.00	0.00%
372	00-7-70-79-83.00 Permits & Inspection	$ 150.00	$ 50.00	$ 200.00	$ -	*0*	$ 200.00	0.00%
373	00-7-70-79-90.00 Aquatic Nuisance	$ 6,100.00	$ 6,300.00	$ 10,000.00	$ 12,000.00	*120*	$ 12,000.00	20.00%

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374	00-7-70-79-99.00 Other Expenses	$ 931.92	$ 3,401.50	$ 2,000.00	$ 532.40	*26.62*	$ 3,000.00	50.00%
375	**00-7-80-86 CONSERVATION & DEVELOPMEN**							
376	00-7-80-86-24.00 VLCT Membership	$ 14,165.00	$ 7,347.00	$ 7,561.00	$ 7,561.00	*100*	$ 7,900.00	4.48%
377	00-7-80-86-30.00 Main St Lights	$ -	$ -	$ -	$ -	*0*	$ -	
378	00-7-80-86-54.00 Main St Banners Exp	$ -	$ -	$ -	$ -	*0*		
379	00-7-80-86-71.00 Bike Path	$ 4,963.26	$ 5,070.11	$ -	$ -	*0*		
380	00-7-80-86-95.00 Misc, Flower Beds, Etc.	$ -	$ -	$ -	$ -	*0*		
381	00-7-80-86-98.02 NH Community Loan/NCIC	$ 10,000.00	$ -	$ -	$ -	*0*		
382	00-7-80-86-98.03 NVDA	$ 7,574.00	$ 3,965.00	$ 4,232.00	$ 4,232.00	*100*	$ 4,232.00	0.00%
383	00-7-80-86-98.04 Volunteer Band	$ 500.00	$ 500.00	$ 500.00	$ 500.00	*100*	$ 500.00	0.00%
384	**00-7-81 CONSERVATION PROJECT**							
385	00-7-81-80-16.00 Unemployment	$ 286.24	$ 627.28	$ 591.27	$ 143.92	*24.34*	$ -	-100.00%
386	00-7-81-80-17.00 Worker's Comp	$ 4,830.71	$ 427.81	$ -	$ -	*0*	$ -	
387	**00-7-82 HEALTH & WELFARE**							
388	00-7-82-68-10.00 Health Officer Salary	$ 5,000.04	$ 5,000.04	$ 5,000.00	$ 1,666.68	*33.33*	$ 5,000.00	0.00%
389	00-7-82-68-11.00 Social Security	$ 1,103.04	$ 506.42	$ 382.50	$ 127.48	*33.33*		-100.00%
390	00-7-82-68-29.00 Health Officer Expenses	$ 142.07	$ -	$ -	$ -	*0*		
391	00-7-82-69-10.00 Recycling Salaries	$ 19,877.38	$ 17,103.29	$ 20,473.70	$ 6,078.43	*29.69*	$ 21,500.00	5.01%
392	00-7-82-69-11.00 Social Security	$ 763.51	$ 299.76	$ 1,566.24	$ 464.99	*29.69*		-100.00%
393	00-7-82-69-16.00 Unemployment	$ 66.00	$ -	$ 300.00	$ -	*0*	$ -	-100.00%
394	00-7-82-69-17.00 Worker's Comp	$ -	$ 411.76	$ 1,322.60	$ 204.42	*15.46*	$ -	-100.00%
395	00-7-82-69-24.00 Haz Waste Disposal SWIP	$ 22,979.02	$ 20,355.57	$ 17,000.00	$ 10,929.51	*64.29*	$ 18,000.00	5.88%
396	00-7-82-69-26.00 Haz Waste Mailing SWIP	$ -	$ -	$ 200.00	$ -	*0*	$ 150.00	-25.00%
397	00-7-82-69-29.00 Recycling Expense	$ 21,648.49	$ 25,307.66	$ 23,000.00	$ 6,447.69	*28.03*	$ 25,500.00	10.87%
398	00-7-82-69-34.00 Waste Disposal	$ -	$ -	$ 5,000.00	$ 80.00	*1.6*	$ 5,000.00	0.00%
399	00-7-82-69-46.00 Other Professional Exp	$ 4,000.00	$ -	$ 4,000.00	$ -	*0*		-100.00%
400	00-7-82-69-55.00 Clean-up Project	$ 70.00	$ (70.00)	$ -	$ -	*0*	$ -	
401	**00-7-90 DEBT SERVICE AND MISC**							
402	**00-7-90-90 DEBT SERVICE**							
403	00-7-90-90-93.01 2014 Heavy Res Prin 1988	$ -	$ -	$ -	$ -	*0*	$ -	
404	00-7-90-90-93.02 2014 Heavy Res Int 1988	$ -	$ -	$ -	$ -	*0*	$ -	
405	00-7-90-90-93.03 2017 Fire Veh Prin. 2473	$ -	$ -	$ -	$ -	*0*	$ -	
406	00-7-90-90-93.04 2017 Fire Veh Int. 2473	$ -	$ -	$ -	$ -	*0*	$ -	
407	00-7-90-90-93.05 2018 PD Cru Q40 Prin 2670	$ -	$ -	$ -	$ -	*0*	$ -	
408	00-7-90-90-93.06 2018 PD Crui Q40 Int 2670	$ -	$ -	$ -	$ -	*0*	$ -	

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409	00-7-90-90-93.07 2018 Rec Veh Prin 2618	$ -	$ -	$ -	$ -	*0*	$ -	
410	00-7-90-90-93.08 2018 Rec Veh Int. 2618	$ -	$ -	$ -	$ -	*0*	$ -	
411	00-7-90-90-93.09 2021 PD Exp Q42 Prin 3230	$ 5,122.27	$ -	$ -	$ -	*0*	$ -	
412	00-7-90-90-93.10 2021 PD Exp Q42 Int 3230	$ 20.75	$ -	$ -	$ -	*0*	$ -	
413	00-7-90-90-93.11 2021 Q41 Exp Prin 3041	$ -	$ -	$ -	$ -	*0*	$ -	
414	00-7-90-90-93.12 2021 Q41 Exp Int 3041	$ -	$ -	$ -	$ -	*0*	$ -	
415	00-7-90-90-93.13 2023 Expl Q43 prin 3295	$ 15,024.66	$ 15,664.11	$ 1,458.13	$ -	*0*	$ -	-100.00%
416	00-7-90-90-93.14 2023 Expl Q43 int 3295	$ 1,077.58	$ 470.96	$ 5.50	$ -	*0*	$ -	-100.00%
417	00-7-90-90-93.15 2023 PD Exp Q45 Pri #3281	$ 16,522.29	$ 12,951.86	$ -	$ -	*0*	$ -	
418	00-7-90-90-93.16 2023 PD Exp Q45 Int #3281	$ 1,069.29	$ 271.86	$ -	$ -	*0*	$ -	
419	00-7-90-90-93.17 2024 Tahoe #27750 Prin	$ 13,223.62	$ 21,977.36	$ 18,997.71	$ 6,168.12	*32.47*	$ 4,893.87	-74.24%
420	00-7-90-90-93.18 2024 Tahoe #27750 Int	$ 1,576.88	$ 2,134.48	$ 736.29	$ 409.88	*55.67*	$ 39.63	-94.62%
421	00-7-90-90-93.19 2025 Fire Trk Prin	$ -	$ 106,984.14	$ 70,334.04	$ -	*0*	$ 73,689.37	4.77%
422	00-7-90-90-93.20 2025 Fire Trk Int	$ -	$ 3,500.00	$ 36,650.10	$ -	*0*	$ 33,294.77	-9.16%
423	00-7-90-90-93.21 2025 Tahoe Pd Q44 2608	$ -	$ -	$ -	$ -	*0*	$ -	
424	00-7-90-90-93.22 2025 Tahoe PD Q44 Int	$ -	$ -	$ -	$ -	*0*	$ -	
425	00-7-90-90-93.23 2025 Tahoe Q44 Prin #3448	$ -	$ 14,192.17	$ 17,884.80	$ 4,400.55	*24.6*	$ 18,793.48	5.08%
426	00-7-90-90-93.24 2025 Tahoe Q44 Int #3448	$ -	$ 2,042.49	$ 1,499.88	$ 445.62	*29.71*	$ 591.20	-60.58%
427	00-7-90-90-93.25 Fire Dept Extrac EQ lease	$ 18,729.02	$ 18,543.58	$ 18,544.00	$ -	*0*	$ 18,544.00	0.00%
428	00-7-90-90-93.26 Fire Dept. Gear Lease	$ 24,645.72	$ 24,645.72	$ 24,645.72	$ 24,645.72	*100*	$ -	-100.00%
429	00-7-90-90-93.27 $1.3M PSB Principal	$ -	$ 1,468.25	$ 111,958.45	#N/A	*#N/A*	$ 117,833.85	5.25%
430	00-7-90-90-93.28 $1.3M PSB Interest	$ -	$ 43,146.10	$ 66,498.95	#N/A	*#N/A*	$ 60,623.55	-8.84%
431	00-7-90-90-93.30 G Park Rest Loan #3422	$ 35,996.77	$ 38,523.60	$ 39,733.00	$ 9,771.67	*24.59*	$ 41,794.19	5.19%
432	00-7-90-90-93.31 Gard Park Int.loan #3422	$ 9,399.35	$ 7,250.82	$ 5,663.00	$ 1,577.36	*27.85*	$ 3,601.93	-36.40%
433	00-7-90-90-93.34 Landscaper Vehicle Prin.	$ -	$ -	$ -	$ -	*0*	$ -	
434	00-7-90-90-93.35 Landscaper Vehicle Int.	$ -	$ -	$ -	$ -	*0*	$ -	
435	00-7-90-90-93.36 Late payments	$ 1,268.79	$ 333.17	$ -	$ -	*0*		
436	00-7-90-90-93.37 Line of Credit Interest	$ 81,761.30	$ 38,761.57	$ 25,000.00	$ -	*0*	$ -	-100.00%
437	00-7-90-90-93.38 Long Bridge Princ 2016-2	$ -	$ -	$ -	$ -	*0*	$ -	
438	00-7-90-90-93.39 Long Bridge Int 2016-2	$ -	$ -	$ -	$ -	*0*	$ -	
439	00-7-90-90-93.40 PD Locker Room Prin	$ -	$ -	$ -	$ -	*0*	$ -	
440	00-7-90-90-93.41 PD Locker Room Int	$ -	$ -	$ -	$ -	*0*	$ -	
441	00-7-90-90-93.42 Police Taser Lease	$ -	$ 45,485.88	$ 53,571.30	$ 3,593.52	*6.71*	$ 81,723.21	52.55%
442	00-7-90-90-99.00 Other	$ -	$ -	$ -	$ -	*0*		

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443	**00-7-90-91 Funding Reserves**							
444	00-7-90-91-91.06 Reappraisal Fund Payment	$ -	$ -	$ 50,000.00	$ -	*0*	$ 50,000.00	0.00%
445	00-7-90-91-91.10 Tennis Court Sinking Fund	$ -	$ -	$ 1,440.00	$ -	*0*	$ 1,500.00	4.17%
446	**00-7-90-95 PERSONNEL EXPENSES**							
447	00-7-90-95-12.00 State CCC	$ 13,977.02	$ 14,294.49	$ 13,000.00	$ 4,845.03	*37.27*	$ 15,000.00	15.38%
448	**00-7-90-97 OTHER EXPENDITURES**							
449	00-7-90-97-10.00 NCIC Grants Admin	$ 6,480.00	$ -	$ -	$ -	*0*		
450	00-7-90-97-43.00 ADV City Ordinances	$ -	$ -	$ -	$ -	*0*	$ -	
451	00-7-90-97-45.00 Newport Ambulance	$ 248,991.96	$ 257,778.30	$ 258,442.65	$ 86,147.56	*33.33*	$ 256,720.00	-0.67%
452	00-7-90-97-48.00 Prop & Casualty Insurance	$ 41,280.43	$ 60,621.72	$ 56,481.96	$ 13,785.44	*24.41*	$ 240,000.00	324.91%
452.1 NEW	00-7-90-97-48.01 Unemployment Ins						$ 20,000.00	
452.2 NEW	00-7-90-97-48.02 Workers Comp Ins						$ 153,749.00	
453	00-7-90-97-80.00 Orleans County Tax	$ 62,100.55	$ 62,069.66	$ 67,000.00	$ -	*0*	$ 70,000.00	4.48%
454	00-7-90-97-85.00 Tax Sale Purchases	$ -	$ -	$ -	$ -	*0*		
455	00-7-90-97-90.00 MERP Grant Expenditures	$ 32,548.57	$ 70,372.51	$ 325,635.00	$ 66,843.47	*20.53*		-100.00%
456	00-7-90-97-90.01 VT BGS Bldg Mini Grt Exp	$ -	$ -	$ 4,000.00	$ -	*0*	$ 4,000.00	0.00%
457	00-7-90-97-98.00 Renaiss Proj (NCDD)	$ 68,602.19	$ 30,000.00	$ 30,000.00	$ 30,000.00	*100*	$ 30,000.00	0.00%
458	00-7-90-97-99.00 Miscellaneous	$ 2,206.95	$ 2,967.96	$ 3,000.00	$ (276.00)	*-9.2*		-100.00%
459	**00-7-92-98 CAPITAL IMPROVEMENTS**							
460	00-7-92-98-10.02 Main Street Maintenance	$ 2,254.36	$ 6,635.29	$ -	$ 128.75	*100*	$ -	
461	00-7-92-98-30.00 Main St. Lights	$ -	$ -	$ -	$ -	*0*	$ -	
462	00-7-92-98-47.00 Event Tent	$ -	$ -	$ -	$ -	*0*	$ -	
463	00-7-92-98-47.01 Event/Program Equipment	$ -	$ -	$ -	$ -	*0*		
464	00-7-92-98-51.00 Street Resurfacing	$ 339,056.79	$ 249,953.68	$ 229,460.00	$ -	*0*	$ 268,500.00	17.01%
465	00-7-92-98-54.02 VISTA Contract Materials	$ 164,591.42	$ 808,793.66	$ -	$ 59,801.46	*100*	$ 140,000.00	
466	00-7-92-98-54.03 VISTA Traffic Lights	$ 153,393.66	$ 85,689.57	$ -	$ -	*0*		
467	00-7-92-98-55.02 Fire Station Floor	$ -	$ -	$ -	$ -	*0*	$ -	
468	00-7-92-98-55.04 Fire Station Repair & Mai	$ -	$ -	$ -	$ -	*0*		
469	00-7-92-98-55.10 Municipal Bldg Maint	$ -	$ -	$ -	$ -	*0*	$ 9,000.00	
470	00-7-92-98-55.13 PD Locker Room	$ -	$ -	$ -	$ -	*0*	$ -	
471	00-7-92-98-60.03 Mooring Management Boat	$ -	$ -	$ -	$ -	*0*	$ -	
472	00-7-92-98-60.04 Rec Maintenance Vehicles	$ 11,346.00	$ -	$ -	$ -	*0*		
473	00-7-92-98-70.01 Bullet Proof Vest Relacem	$ 7,533.12	$ 3,357.00	$ 83,750.00	$ 74,951.30	*89.49*		-100.00%
474	00-7-92-98-70.02 Cruiser Equipment	$ -	$ 16,220.04	$ -	$ -	*0*		
475	00-7-92-98-70.03 Dispatch Equipment	$ -	$ -	$ -	$ -	*0*		

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*	FY28 Proposed	Year over year % increase
476	00-7-92-98-70.04 Fire Vehicle/Equipment	$ -	$ 23,271.38	$ 45,200.00	$ -	*0*		-100.00%
477	00-7-92-98-70.05 Lease/Purchase-Fire P U	$ -	$ 868,448.00	$ -	$ -	*0*		
478	00-7-92-98-70.06 PD Radios	$ -	$ -	$ -	$ -	*0*	$ -	
479	00-7-92-98-70.07 Police Vehicles	$ 55,023.30	$ -	$ -	$ -	*0*		
480	00-7-92-98-70.08 Prouty Beach Washer/Dryer	$ -	$ -	$ 55,000.00	$ 25,877.71	*47.05*		-100.00%
481	00-7-92-98-70.09 Public Works Vehicles	$ 201,036.70	$ 294,035.66	$ 200,000.00	$ 986.75	*0.49*	$ 200,000.00	0.00%
482	00-7-92-98-70.11 Tech Equip Fleet Replacem	$ -	$ -	$ -	$ -	*0*		
483	00-7-92-98-71.15 BridgeCulvert/Retain Wall	$ -	$ -	$ 60,000.00	$ 20,260.00	*33.77*	$ 80,000.00	33.33%
484	00-7-92-98-71.24 Gardner Park Improvements	$ -	$ 24,811.81	$ -	$ 1,237.63	*100*		
485	00-7-92-98-71.28 Gateway Renovations	$ -	$ -	$ -	$ -	*0*		
486	00-7-92-98-71.29 Gateway/Waterfront Impr	$ 7,780.22	$ 4,869.53	$ -	$ -	*0*		
487	00-7-92-98-71.31 Grandstand/Barn Demo	$ -	$ -	$ -	$ -	*0*	$ -	
488	00-7-92-98-71.35 Prouty Beach Improv	$ 35,140.88	$ 44,361.10	$ -	$ -	*0*		
489	00-7-92-98-71.38 Replacement Docks Pre-pay	$ -	$ -	$ -	$ -	*0*		
490	00-7-92-98-71.40 Street Reconstruction	$ 10,777.18	$ 39,864.98	$ 160,540.00	$ -	*0*	$ 40,000.00	-75.08%
491	00-7-92-98-71.41 Traffic Lights	$ -	$ -	$ -	$ -	*0*	$ -	
492	00-7-92-98-90.02 Aquatic Weed Control	$ -	$ -	$ -	$ -	*0*		
493	**00-7-93 STREET IMPROVEMENT BOND**							
494	**00-7-95 APPROPRIATIONS**							
495	**00-7-95-66 APPROPRIATIONS**							
496	00-7-95-66-98.01 Casella (NEWS)	$ -	$ -	$ -	$ -	*0*		
497	00-7-95-66-98.03 City Recycling Center	$ 81.00	$ -	$ -	$ 124.27	*100*	$ -	
498	00-7-95-66-98.04 ConnectABILITIES	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	*0*	$ 2,000.00	0.00%
499	00-7-95-66-98.05 Goodrich Memorial Library	$ 110,000.00	$ 110,000.00	$ 110,000.00	$ -	*0*	$ 110,000.00	0.00%
500	00-7-95-66-98.07 NE Kingdom Comm Action	$ 8,000.00	$ -	$ -	$ -	*0*		
501	00-7-95-66-98.08 NEK Adult Learning Scvs.	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	*0*	$ 3,000.00	0.00%
502	00-7-95-66-98.09 NEK Council on Aging	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -	*0*	$ 7,000.00	0.00%
503	00-7-95-66-98.10 NKHS NEK Human Svcs	$ 4,818.00	$ 4,818.00	$ 4,818.00	$ -	*0*	$ 4,818.00	0.00%
504	00-7-95-66-98.12 Orleans & North Essex VNA	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ -	*0*	$ 17,500.00	0.00%
505	00-7-95-66-98.14 Orls Cty Historic Society	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	*0*	$ 4,000.00	0.00%
506	00-7-95-66-98.15 Pope Memorial Animal Soci	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	*0*	$ 2,000.00	0.00%
507	00-7-95-66-98.17 Rural Comm Transit	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ -	*0*	$ 11,000.00	0.00%
508	00-7-95-66-98.20 Umbrella Inc	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ -	*0*	$ 8,500.00	0.00%
509	00-7-95-95-95.00 Transfer Out	$ -	$ 23,005.39	$ -	$ -	*0*		
510	00-7-95-99-98.00 Transfer Funds School	$ 5,203,249.00	$ -	$ -	$ -	*0*		

ORDER	Account	FY25: Actual	FY26: Actual	FY27: Budget	FY27: Actual (as of 10/22/26)	*FY27: % of Budget (as of 10/22/26)*		FY28 Proposed	Year over year % increase
						SUM		$ 9,190,687.05	