

City of Newport, Vermont 2014 Annual Report



Raymond Hotel



The Newport House



Governor Prouty Inn



Ye Colonial Auto Tourists



Hunter's Lodge



The Memphremagog House

Hotels and Lodges from the Past

Annual City & School Report



CITY OF
NEWPORT, VERMONT

FOR THE YEAR ENDING
DECEMBER 31, 2014

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WARNING
City of Newport, Vermont
97th Annual Meeting
March 3, 2015

The legal voters of the City of Newport, in the County of Orleans, State of Vermont, are hereby notified and warned to meet at the Municipal Building in said City of Newport on Tuesday, March 3, 2015 at 8:00 AM in the forenoon to act on the following business:

ARTICLE 1

To elect by Australian Ballot System in accordance with provisions of the Charter of the City of Newport, Vermont, as amended, and Title 17 VSA, Chapter 55, Sec. 2630, the following officers: a Mayor for two years ensuing, two (2) Aldermen for two years ensuing, two (2) Trustees to Newport City School District for three years ensuing, one Trustee to Union High School District #22 for three years ensuing, a Constable for one year ensuing and three (3) Grand Jurors for three years ensuing.

ARTICLE 2

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

ARTICLE 3

Shall the voters of the City of Newport approve a budget of three million seventy nine thousand one hundred ninety five dollars (\$3,079,195) for the general operation and to cover the liabilities of the city, including amounts approved by the voters as appropriations or assessments, and authorize the City to assess a tax, in addition to amounts the City Council is by law authorized to assess, sufficient to provide funds for the same?

ARTICLE 4

Shall the City of Newport approve a budget of five million five hundred thirty eight thousand nine hundred three dollars and thirty four cents (\$5,538,903.34) for the general operation of the Newport City School District, and authorize the City Council to assess a tax, in addition to amounts the City is by law authorized to assess, to cover the net operating cost of the School District, as determined by adding said budget and other necessary appropriations, and deducting anticipated income and any other credits, including undesignated surplus?

ARTICLE 5

Shall the City of Newport vote to authorize the Newport City School District to fund the Construction Fund, from the schools General fund in an amount not to exceed thirty three thousand nine hundred twenty dollars (\$33,920)?

ARTICLE 6

Shall the City of Newport vote to authorize the Newport City School District to fund the Technology Fund, from the schools General fund in an amount not to exceed sixty thousand dollars (\$60,000)?

ARTICLE 7

Shall the City of Newport vote to exempt the Newport Masonic Temple Association from property taxes on the property located at 41 Masonic Lane, presently used as a meeting place for functions of said Masonic Fraternal Organization, starting April 1, 2015 for a period of five (5) years or less if said property ceases to be used by such fraternal organization?

ARTICLE 8

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

ARTICLE 9

Shall the City of Newport appropriate the sum of eighty two thousand six hundred forty eight dollars (\$82,648) to help defray the operational expenses of the Newport Ambulance Service, Inc. and direct the City to assess a tax sufficient to pay the same on or before December 1, 2015?

ARTICLE 10

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

ARTICLE 11

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

ARTICLE 12

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

ARTICLE 13

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

ARTICLE 14

Shall the City of Newport appropriate the sum of one thousand one hundred fifty dollars (\$1,150) to the Orleans County Historical Society to assist in maintaining the Old Stone House Museum and its educational programs, and direct the City to assess a tax sufficient to pay the same?

ARTICLE 15

Shall the City of Newport appropriate the sum of two thousand dollars (\$2,000) to Orleans County Citizens Advocacy for the purpose of building and supporting one-to-one long term, independent relationships between unpaid community members and individuals with developmental disabilities so that all are heard, respected, included and empowered, and direct the City to assess a tax sufficient to pay the same?

ARTICLE 16

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

ARTICLE 17

Shall the City of Newport appropriate the sum of one thousand dollars (\$1,000) to Orleans County Court Diversion, a community service program to assist in maintaining existing services for juvenile and adult offenders, and the victims of their crimes?

ARTICLE 18

Shall the City of Newport appropriate the sum of three thousand five hundred dollars (\$3,500) to Umbrella, Inc. to support services for victims of domestic and sexual violence and direct the City to assess a tax sufficient to pay the same?

ARTICLE 19

Shall the City of Newport appropriate the sum of five thousand dollars (\$5,000) to "Cornucopia" a program of Umbrella, Inc. for providing fresh, local food to area seniors and disabled adults through Meals on Wheels deliveries, and direct the City to assess a tax sufficient to pay the same?

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

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

ARTICLE 20

To act on any other business that may legally come before the 97th Annual Meeting of the City of Newport, Vermont.

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

On This 27th Day of January, 2015

Paul L. Moritz
Mayor

John A. Wilson
James A. Cloutier

James D. Johnson
City Clerk

RM Baraw
Paul Hounsett
Aldermen

The Newport Municipal Building is handicapped accessible

City Government

Mayor:

Honorable Paul L. Monette.....2015

Board of Aldermen:

John A. Wilson, Council President2016
Neil Morrissette.....2016
Richard M. Baraw2015
Denis A. Chenette2015

City Manager's Office:

John Ward, Jr., City Manager
Laurel Wilson, Executive Secretary

City Clerk & Treasurer's Office:

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

Public Works Department:

Tom Bernier, Director of Public Works

Police Department:

Seth DiSanto, Chief of Police

Tax Assessor - Zoning Administrator:

Spencer Potter, Assessor
Paul Dreher, Zoning Administrator (Dec. 2009-Oct. 2014)
Charles Elliott, Zoning Administrator

Fire Department:

James Leclair, Chief
Philip Laramie, Assistant Chief
Donald (Pedro) Grondin, Assistant Chief

Recreation & Parks Department:

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

City Attorney:

William B. Davies, Esq.

Cemetery Commission:

Frank Ormsbee John Ward, Sr

Recreation Committee:

Steve Mayo	Aaron Carr	Andre Bussiere
Heidi Santaw	Aaron Larsen	Jessica Ward
Jackie Konkol	Michelle Lapierre	Elizabeth Barnes
Jennifer Smith	Kristi Farrar	

Justices of the Peace:

Dana Blanchard	Rosemarie Hartley	Richard Cartee
Jack Roberge	Elizabeth Oberman	Bruce McCarthy
Paul Decelles	William Graham	Jeff Dunn
John Hall	Steven Laurie	Harriett Hall
Susan Davis	Susan-Lynn Johns	
	Margaret "Peg" Jordan	

Planning Commission:

Charles Elliott, Chair.....2016
Woodman Page.....2015
Clark Curtis.....2015
Jennifer Black.....2017
Daniel Ross2017

Harbor Master:

Norbert Blais.....2015

Harbor Commission:

David Myers, Chair.....2015
James Johnson2015
Archie Lewis2016
Sandra Chaplin.....2016
Ronald Chaffee2016

Development Review Board:

John Harlamert, Chair2015
Agathe Coburn2017
Harriet Hall.....2017
Daniel Ross2016
Denise Bowen2016
Patricia Vinson, Alternate2017
Gerald Coulombe, Alternate.....2015
Jay Gonyaw, Alternate2015

Trustees to the Union High School District 22:

Richard Cartee2016
Marguerite Griffith.....2015
Corey Therrien2017

Trustees to the Newport City School District:

Corinna Lancaster, Chairperson2015
Philip Laramie.....2015
Jessica Ward.....2016
Vikki Lantagne.....2016
Mary Ellen Prairie2017

Special Offices & Appointments:

John Ward, Jr., Delinquent Tax Collector
Helena Hicks, Town Service Officer
Royce Lancaster, Animal Control Officer
James Leclair, Health Officer
Robert Gosselin, Tree Warden
Richard Baraw, Weigher of Coal
Richard Baraw, Inspector of Wood & Shingles
Paul L. Monette, Representative to NVDA Board
John Ward, Jr., Representative to NVDA Board
Paul L. Monette, Representatives to EDC Board
John Ward Jr., Representatives to EDC Board
Roxana Baily Bly, Fence Viewer
Donald Hendrich, Fence Viewer
Richard Baraw, Fence Viewer
Paul Dreher, Building Safety Officer

Former City Officials

Former Mayors

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

Former Aldermen

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

Former Aldermen

C. G. Schurman, Jr., M. D.....	1967-1969	John Ward, Jr.....	1987-1991
Frank H. Spates	1968-1971	Jacques Roberge.....	1988-1994
Howard K. Hoy	1969-1973	James D. Johnson	1989-1996
Charles D. Horvath.....	1969-1971	Re-appointed July 22, 1996-1997
Edgar W. Kellaway	1970-1974	Francis Cheney, Jr.....	1991-May 9, 1993
Augustus Parsons	1971-1974	Daniel Ross.....	1991-1993
Charles R. Blake	1971-1977	Donald B. Hendrich.....	1993-1997
William V. Caputo.....	1973-1976	William E. Gilding.....	May 12, 1993-July 22, 1996
Thomas Emmerson.....	1974-1976	Marie Joseph	1993-1998
Timothy A. Hamblett.....	1974-1976	Re-appointed April 19, 1999-2000
Kenneth W. Magoon	1976-1980	John Ward, Jr.....	1996-1999
Richard Cartee	1976-1978	Arthur Aiken	1998-November 5, 2001
Maurice G. Marsh.....	1976-1980	Dale Alger	2000-2003
Robert H. Nelson.....	1977-April 12, 1982	Richard Baraw	1997-2003
Betty-Jane Durkee	1978-1982	Jacqueline Hamblett ...	June 3, 2003 - March 2, 2004
John Sweet	1980-July 1, 1981	Ellwood F. Guyette.....	2003-2005
Michael Bressette.....	1980-1985	Brenda Jones-Rooney	2004-2006
Jennifer Hopkins	Sept. 1, 1981-1986	Karin Zisselsberger.....	2006-June 27, 2007
Elwood F. Guyette.....	1982-1986	Charles Elliott.....	September 2007-2008
Robert Bowen	May 17, 1982-1987	Paul L. Monette.....	1997-2009
Steven Vincent	1985-1988, May 2, 1988-1989	Timothy DeLaBruere.....	2008-2014
Leslie Kennison	1986-May 2, 1988	Richard Baraw	2005-2015
Charles Pronto	1986-1987	Denis Chenette	2009-2015
Douglas Spates.....	1987-1991		

Former City Clerks & Treasurers

Rufus W. Spear	1918-1928	Fredrick W. Kipp	1961-1977
William C. Lindsay.....	1928-1934	Charles R. Blake.....	1977-1997
Austin J. Beebe	1934-1961	James D. Johnson	1997 -



Mayor's Message

To the Citizens of the City of Newport,

I want to take this opportunity to thank City Manager John Ward for his years of service to the City of Newport and to wish him well when he retires at the end of June. I also want to thank all our employees for their hard work and dedication to the residents of our city. It takes cooperation of all our departments to ensure a smooth operation and to maintain all our city services and programs. On Town Meeting Day both Richard Baraw and Denis Chenette will be retiring from the city council after many years of public service. I want to wish them well and thank them for their dedication.

Newport, like many other communities, has experienced difficult economic times but that is slowly turning around. We have seen activity on Main Street with the old Franks Steakhouse building, recently. The former Woodknot Bookstore space is undergoing a major renovation and upon completion will be a great asset to downtown. The Renaissance (former Spates) block has been undergoing a major lead and asbestos abatement and is scheduled to be demolished in late February and early March. The new Maplefields opened in October and certainly revitalized a heavily traveled corner of Main and Third Streets. ANCBio has received all of their permits and there will be a ground breaking this spring. The airport has received funding for the runway expansion which will aid in the economic revitalizaion of the region. Job creation is vital to not only Newport but to the entire region and will help to improve the retail market.

In a coalition with the seven other Vermont Mayors, we have worked hard to ensure legislative actions in Montpelier have as little impact on our communities as possible. As an example we have urged the legislature and Governor to implement educational reform due to the unsustainable tax increases on that side of your tax bill. If you view the tax increaes over the past six years, the majority of the increase was due to educational spending. Another important issue is stormwater and the cleanup of our waterways. We wanted to stress that municipalities should not solely bear the burden and it must be borne by everyone.

This past year the fire department received their new heavy rescue vehicle which was immediately put into service and we have worked hard to maintain our infrastructure. Once again the city council, city manager and department heads have worked hard in preparing a fugal budget while maintaining city services and infrastructure. The budget does not contain any frills and I ask the voters to support it.

In closing, it is both an honor and privilage to serve as your Mayor and I urge you to get invovled in City Government by attending our council meetings or volunteering for any of the various committees.

Respectfully submitted,

Paul L. Monette, Mayor



City Manager's Message

This will be my last message for the annual report since I will be retiring during this year. I was initially appointed as of 1 April 1999 and I have always felt very fortunate to have had a job where I looked forward to going to work every day. It has been a privilege to serve the City residents and I hope I have met your expectations.

The general fund budget as presented continues to maintain our current level of services. The amount to be raised by taxes is \$3,079,195. This is \$79,173 more than the previous budget year and amounts to a 2.6% increase. Without any growth in the grand list, the increase in the municipal tax rate would be two cents. I expect the actual municipal tax rate increase will be less than one cent. Using the current grand list amount of \$255,374,720 the estimated municipal tax rate is \$1.2057. The current municipal tax rate is \$1.1846. We were able to keep our current level of services and maintain our buildings and highway infrastructure with a small tax increase since we have used \$223,000 from our reserve fund to balance the budget. Generally, we under expend our budget and the surplus funds go into the reserve fund for future use. As of 6/30/2014 we had an unassigned fund balance of \$577,902 that may be used to reduce the amount to be raised by taxes. Of course it would not be prudent to use all these funds to reduce the municipal tax rate since some of these funds may be needed for an unexpected emergency.

Our largest non personnel expenditures in the proposed general fund budget are \$257,578 for street resurfacing, highway reconstruction and bridge maintenance and \$276,624 for debt service. Health insurance cost for city employees is estimated to be \$290,362.

We have several capital improvement projects that are underway or nearly so. This spring your Public Works department will finish installation of a new 12" waterline from the foot of Mount Vernon Street and along Western Avenue under I191 and the Clyde River and up to the intersection of East Main Street and Western Avenue. The bridge on Western Avenue over the Clyde River will be painted by Vermont Protective Coatings at a cost of \$262,200. Also, the municipal building will be renovated on the ground floor to accommodate two holding cells for use by the Police Department.

Please remember the municipal tax rate does not include school taxes or any additional appropriations approved on Town Meeting Day or any municipal tax exemptions granted on Town Meeting Day. Once again, I would ask City residents to vote yes on our budget to keep the City services you have become accustomed to.

Again, I would like to thank our City employees for their efforts in providing quality timely services to City residents. The City is extremely fortunate to have department heads such as Tom Bernier (Public Works), Andy Cappello (Recreation Department) and Chief Seth DiSanto (Police Department). Success in managing the City is due to a team effort by all employees, but the department heads carry a special burden for City operations and they all do a remarkable job.

Lastly, I would encourage residents with questions or concerns about City operations to contact my office and we will do our best to address them.

Respectfully submitted,
John Ward, Jr.

CITY OF NEWPORT BUDGET REPORT

CITY OF NEWPORT BUDGET RECAP 2015-2016

DEPARTMENT	2012-2013 ACTUALS	2013-2014 ACTUALS	2014-2015 APPROVED	2015-2016 PROPOSED
CITY PROPERTY TAX	3,025,796	3,039,011	3,000,022	3,079,195
PAYMENT IN LIEU OF TAXES	446,611	427,759	443,700	427,875
GENERAL GOV. INCOME	398,460	257,416	221,454	264,885
GENERAL GOV. EXPENSE	428,605	455,393	475,066	451,504
NET GEN. GOVERNMENT	(30,145)	(197,976)	(253,612)	(186,619)
POLICE DEPT. INCOME	210,216	263,890	357,507	235,641
POLICE DEPT. EXPENSE	936,569	1,010,422	1,213,492	1,109,739
NET POLICE	(726,353)	(746,532)	(855,985)	(874,098)
FIRE DEPT. INCOME	47,792	36,191	30,300	62,500
FIRE DEPT. EXPENSE	119,607	139,526	121,491	132,472
NET FIRE	(71,815)	(103,335)	(91,191)	(69,972)
PUBLIC WORKS INCOME	425,256	179,554	140,761	141,261
PUBLIC WORKS EXPENSE	815,675	925,345	895,802	929,161
NET PUBLIC WORKS	(390,419)	(745,791)	(755,041)	(787,900)
RECREATION INCOME	318,322	377,067	271,205	317,900
RECREATION EXPENSE	412,322	527,381	363,479	451,212
NET RECREATION	(93,999)	(150,314)	(92,274)	(133,312)
CAPITAL INCOME	-	-	-	-
CAPITAL EXPENSE	1,015,104	204,454	562,753	568,790
NET CAPITAL	(1,015,104)	(204,454)	(562,753)	(568,790)
ALL OTHER INCOME	-	-	223,000	223,000
ALL OTHER EXPENSE	873,766	1,083,974	1,055,866	1,109,379
NET OTHER	(873,766)	(1,083,974)	(832,866)	(886,379)
TAXES TO BE RAISED	(2,754,991)	(2,804,616)	(3,000,022)	(3,079,195)

The city portion of taxes to be raised equals \$3,079,195.01 resulting in an estimated tax rate of \$1.2057 assuming a grand list of \$255,374,720. This does not include school taxes or any additional appropriations approved on Town Meeting Day or any municipal tax exemptions granted on Town Meeting Day.

GENERAL FUND REVENUES

FY 2015-2016 YEARLY BUDGET

INCOME:				
GENERAL GOVERN.	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
PROPERTY TAXES CITY	3,025,795.75	3,039,010.55	3,000,022.43	3,079,195.01
STATE MUNI TAX ADJ	149,827.31	165,822.95	0.00	0.00
FISH & WILDLIFE	467.00	449.00	500.00	500.00
TIF TAXES	(34,336.00)	(37,603.00)	(34,336.00)	(40,000.00)
RAILROAD TAXES	15.00	0.00	15.00	0.00
INTEREST ON CURRENT TAX	27,532.57	20,478.66	20,000.00	20,000.00
CORRECTIONS CONTRACT	75,498.86	76,382.20	76,000.00	77,000.00
PAY IN LIEU OF TAXES	377,649.00	378,884.00	375,000.00	379,000.00
TAX REFUNDS (PRIOR YEARS)	0.00	0.00	0.00	0.00
INTEREST ON DEL TAX	4,844.86	6,677.14	5,000.00	5,000.00
PENALTY DELINQUENT	31,076.09	35,018.67	30,000.00	31,050.00
PILOT CORRECTIONS	18,262.00	18,175.00	18,000.00	18,175.00
PILOT NEKHS	700.00	700.00	700.00	700.00
PILOT HOSPITAL #1	20,000.00	0.00	20,000.00	0.00
PILOT HOSPITAL #2	30,000.00	30,000.00	30,000.00	30,000.00
PILOT NEKCA	0.00	0.00	0.00	0.00
TAX COLLECTOR FEES	2,634.30	2,359.01	2,600.00	2,600.00
TOTAL TAX & PENALTY	3,729,966.74	3,736,354.18	3,543,501.43	3,603,220.01
LICENSES & FEES				
CITY LICENSE	300.00	400.00	300.00	300.00
BEVERAGE LICENSES	2,260.00	2,635.00	2,260.00	2,260.00
DOG LICENSES	1,681.00	1,850.00	1,700.00	1,700.00
BUILDING PERMITS	19,632.38	16,207.78	19,600.00	19,600.00
CITY CLERK MISC	4,117.50	3,900.08	4,200.00	4,200.00
CITY CLERK FEES	52,741.25	51,554.00	50,000.00	50,000.00
TOTAL LICENSES & FEES	80,732.13	76,546.86	78,060.00	78,060.00
REIMBURSEMENT				
SCHOOL TRANSFER	7,500.00	7,500.00	7,500.00	7,500.00
CURR. USE REIMBURSEMENT	8,784.00	9,013.00	8,800.00	9,000.00
EXPENSE REIMBURSEMENT CITY	0.00	6,251.97	0.00	0.00
TOTAL REIMBURSEMENT	16,284.00	22,764.97	16,300.00	16,500.00
MISC INCOME				
EVT GRANT (LED LIGHTS)	0.00	0.00	0.00	44,300.00
HAZARDOUS WASTE GRANT	1,329.00	3,649.50	2,000.00	2,000.00
MPG-2012-00086	6,000.00	8,086.00	0.00	0.00
LISTER EDUCATION	403.61	403.59	0.00	400.00
RECYCLING SERVICES BILLED	2,044.65	0.00	1,000.00	0.00
PUBLIC WORKS EQT	0.00	0.00	0.00	0.00
MUNICIPAL BLDG INCOME	240.00	695.50	240.00	500.00
CITY PROPERTY INCOME	176.00	108.00	175.00	125.00
DESIG Dtn MPG2011-00047	1,006.00	0.00	0.00	0.00
CELLULAR ONE LEASE	22,378.57	23,088.48	20,700.00	23,100.00
INSURANCE REFUNDS/CLAIMS	2,615.72	1,025.00	0.00	0.00
BART METHADONE CLINIC	3,200.00	0.00	0.00	0.00
ACT60 REAPPR-EEGL ASST	0.00	7,999.98	0.00	0.00
MISC INCOME	297.27	2,711.50	300.00	300.00
TOTAL MISC INCOME	39,690.82	47,767.55	24,415.00	70,725.00
INTEREST REAPPRAISAL FD	238.46	251.12	250.00	250.00
INTEREST ON MBA CKING	2,497.02	5,318.07	2,500.00	3,000.00
OTHER INTEREST INCOME	39.30	541.91	50.00	100.00
INTEREST COVENTRY				
SINKING	86.62	86.70	100.00	100.00
LONGBRIDGE MMA #4473	1,331.26	377.50	0.00	0.00
TOTAL INTEREST INC	4,192.66	6,575.30	2,900.00	3,450.00
TOTAL GENERAL GOV	3,870,866.35	3,890,008.86	3,665,176.43	3,771,955.01

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
POLICE				
EQUIP INCENTIVE GR 20.609	1,316.75	8,000.00	4,000.00	4,000.00
GRANT BALLISTIC VEST	0.00	299.50	4,344.00	0.00
SPECIAL INVEST UNIT	50,000.00	60,000.00	60,000.00	60,000.00
VT TRAFFIC COURT REFUND	3,398.59	0.00	20,000.00	0.00
JAG RECOVERY ACT	247.66	0.00	0.00	0.00
STONEGARDEN EQUIP 97.067	0.00	0.00	124,764.00	3,100.00
EFF GRANT 99.99	0.00	5,352.22	0.00	2,000.00
HOMELAND SECURITY GRANT	0.00	27,110.00	0.00	0.00
MORPHOTRAK GRANT	0.00	31,296.00	0.00	0.00
NCUHS RESOURCE OFFICER	0.00	35,099.22	0.00	63,244.80
STONEGARDEN 2012-13	14,291.77	(5.00)	18,000.00	18,000.00
CHRP PROGRAM	31,202.54	0.00	0.00	0.00
CONTRACTED SERVICES	62,556.14	43,927.12	111,472.80	57,196.40
HIGHWAY SAFETY ANYTIME	3,190.49	0.00	0.00	0.00
EQUIP LAW ENFORCE GRANT	16,231.78	0.00	0.00	0.00
PARKING TICKET FINES	645.00	710.00	750.00	500.00
VT TRAFFIC COURT FINES	13,174.50	6,898.00	0.00	10,000.00
DISTRICT COURT RESTITUTION	0.00	9,827.37	0.00	0.00
COM DRUG INT PROG CDIP	0.00	0.00	0.00	0.00
ACCIDENT REPORTS	764.00	3,780.00	1,000.00	2,000.00
OTHER REIMBURSEMENT	0.00	2,500.00	0.00	0.00
POLICE MISC INCOME	5,939.51	10,060.93	3,600.00	3,600.00
INSURANCE CLAIMS	0.00	2,561.92	0.00	0.00
GHSP DRE	0.00	919.90	0.00	1,000.00
2014 GP ENFORCE 20.600	0.00	7,403.52	0.00	0.00
GHSP DUI ANYTIME 20.600	0.00	919.90	0.00	6,000.00
COMMUNITY JUSTICE PROG	0.00	0.00	0.00	0.00
DUI HWY GRANT	0.00	0.00	2,000.00	0.00
GHSPI ANYTIME 20.600	2,129.54	7,059.40	0.00	4,800.00
DUI GHSP	0.00	0.00	3,000.00	0.00
DOG IMPOUND FEES	476.00	170.00	400.00	200.00
TASK FORCE 16.580	0.00	0.00	0.00	0.00
HS MOBILE DATA	0.00	0.00	0.00	0.00
EVIDENCE FORFEITURE GRANT	4,651.47	0.00	0.00	0.00
TOTAL POLICE INCOME	210,215.74	263,890.00	353,330.80	235,641.20
FIRE DEPARTMENT				
LABOR & MATERIALS	35,056.00	23,083.80	20,000.00	23,100.00
MISC. INCOME	2,490.00	1,405.00	0.00	1,400.00
COVENTRY CAPITAL SHARE	10,245.69	11,702.13	10,300.00	38,000.00
TOTAL FIRE DEPT INC.	47,791.69	36,190.93	30,300.00	62,500.00
STREET DEPARTMENT				
STATE AID TO HIGHWAY	138,374.94	138,413.97	138,000.00	138,500.00
STREET DEPT. LAB & MAT	0.00	2,040.00	0.00	0.00
PUBLIC WORKS OTHER	386.42	8,616.03	400.00	400.00
LONG BRIDGE REVENUE	0.00	0.00	0.00	0.00
AOT BIKE PATH	2,360.70	2,360.70	2,360.70	2,360.70
MATERIALS SOLD	0.00	0.00	0.00	0.00
ROAD CONST. BOND	284,134.00	0.00	0.00	0.00
FEMA REIMBURSEMENT	0.00	28,123.56	0.00	0.00
TOTAL STREET DEPT	425,256.06	179,554.26	140,760.70	141,260.70
PROUTY BEACH				
PROUTY BEACH ADMIN	5,154.50	5,125.25	5,000.00	5,200.00
PROUTY BEACH CAMP	105,209.95	105,820.00	105,000.00	106,000.00
PROUTY BEACH TENNIS	1,559.00	825.00	1,600.00	0.00
PROUTY BEACH MISC.	1,020.00	981.70	500.00	0.00
TENT RENTAL	0.00	431.00	0.00	0.00
EQUIPMENT RENTAL	0.00	0.00	0.00	1,000.00
REC VOLLYBALL LEAGUE	806.00	0.00	800.00	0.00
PROUTY ELECTRIC	4,859.64	4,779.94	4,900.00	4,900.00
SWIM PROJECT	0.00	0.00	0.00	0.00
TOTAL PROUTY BEACH	118,609.09	117,962.89	117,800.00	117,100.00

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
RECREATION MISC.				
SENIOR CENTER SALARY RE	3,376.42	2,845.24	3,400.00	3,000.00
SENIOR CENTER OTHER REIMB	90.00	0.00	90.00	0.00
OTHER	0.00	3,450.16	0.00	0.00
MUNICIPAL BLDG INCOME	4,022.50	2,004.50	3,000.00	3,000.00
PROGRAMS & EVENTS	350.00	10,633.00	2,350.00	0.00
CHRISTMAS PARTY	0.00	0.00	0.00	15,000.00
NEKCA SVCS GRANT	40,000.00	50,000.00	0.00	0.00
RECREATION MISC.	12,259.98	18,629.21	8,000.00	2,800.00
TRACK & FIELD	575.00	1,500.00	575.00	1,000.00
AQUATIC NUIS AQ11-55	4,400.00	0.00	0.00	0.00
SUMMER PROGRAMS	0.00	0.00	0.00	10,000.00
DONATIONS	300.00	16,088.73	300.00	0.00
SCHOOL BREAK CAMPS	0.00	0.00	0.00	7,000.00
TOTAL REC MISC.	65,373.90	105,150.84	17,715.00	41,800.00
GARDNER PARK				
GARDNER PARK LIGHTS	690.00	0.00	690.00	0.00
FIELD RENTAL	0.00	0.00	0.00	3,000.00
GARDNER PARK MISC	317.00	1,524.60	600.00	0.00
GARDNER PARK RENTAL	3,248.00	2,822.00	3,300.00	2,000.00
GARDNER PARK EQUIP				
RENTAL	1,005.60	0.00	1,000.00	200.00
TOTAL GARDNER PARK INC	5,260.60	4,346.60	5,590.00	5,200.00
WATERFRONT				
DINGHY DOCK	705.00	199.28	700.00	400.00
GATEWAY CENTER	23,580.44	25,505.08	25,000.00	26,000.00
SNACK BAR RENT	500.00	0.00	500.00	500.00
GASOLINE SALES	75,392.99	94,883.96	75,000.00	95,000.00
OTHER SALES	2,713.00	2,575.49	2,500.00	2,500.00
OVER-NIGHT TIE UPS	4,407.00	3,415.84	4,000.00	4,000.00
BOAT SLIP RENTALS	21,338.00	22,748.72	22,000.00	25,000.00
BOAT WASH STICKERS	442.21	278.00	400.00	400.00
DOCK REPLACEMENT GRANT	0.00	0.00	0.00	0.00
TOTAL WATERFRONT	129,078.64	149,606.37	130,100.00	153,800.00
TOTAL RECREATION	318,322.23	377,066.70	271,205.00	317,900.00
TRANSFERS & SURPLUSES				
FUND OFFSET	0.00	0.00	0.00	0.00
APPROP SURPLUS	0.00	0.00	223,000.00	223,000.00
TOTAL TRANSFERS & SUR.	0.00	0.00	223,000.00	223,000.00
OTHER INCOME	0.00	0.00	0.00	0.00
GRAND TOTAL	4,872,452.07	4,746,710.75	4,683,772.93	4,752,256.91

**ADMINISTRATION
FY 2015-2016 YEARLY BUDGET**

	<u>FY-12-13 ACTUALS</u>	<u>FY-13-14 ACTUALS</u>	<u>FY-14-15 BUDGET</u>	<u>FY-15-16 BUDGET</u>
CITY COUNCIL				
SALARIES	6,550.00	6,180.00	7,000.00	8,250.00
OFFICE SUPPLIES	608.32	552.49	700.00	700.00
COMMUNICATIONS	861.83	722.59	900.00	900.00
TRAVEL & MISC.	293.79	171.15	500.00	500.00
COUNCIL SPECIAL PROJECTS	1,500.00	3,452.39	3,000.00	3,000.00
TOTAL CITY COUNCIL	9,813.94	11,078.62	12,100.00	13,350.00
CITY MANAGER OFFICE				
SALARIES	36,805.28	36,057.13	37,340.61	38,450.59
VACATION	3,476.82	3,387.27	3,623.52	3,731.68
HOLIDAY	2,677.74	2,514.44	2,941.63	3,029.57
SICK	620.07	725.97	0.00	0.00
LONGEVITY PAY	0.00	100.00	100.00	100.00
OFFICE SUPPLIES	813.64	918.96	1,000.00	1,000.00
ADVERTISING	0.00	0.00	250.00	0.00
COMMUNICATIONS	1,955.72	1,913.34	2,000.00	2,000.00
TRAINING, CONF. & DUES	255.00	379.74	400.00	400.00
REPAIRS & MAINTENANCE	1,595.79	854.43	1,600.00	1,000.00
TRAVEL	2,548.17	2,732.72	3,200.00	2,800.00
OTHER EXPENSES	0.00	0.00	70.00	0.00
NEW EQUIPMENT	312.50	0.00	900.00	450.00
TOTAL CITY MANAGER	51,060.73	49,584.00	53,425.76	52,961.84
DELINQUENT TAX COLLECTOR				
SALARIES	3,499.37	2,785.96	3,200.00	3,300.00
OFFICE SUPPLIES	0.00	52.48	0.00	50.00
COMMUNICATIONS	302.37	299.75	375.00	300.00
OTHER EXPENSES	550.00	750.00	550.00	750.00
TOTAL DEL. TAX COLLECTOR	4,351.74	3,888.19	4,125.00	4,400.00
ELECTION EXPENSE				
SALARIES	1,985.91	779.25	2,500.00	1,500.00
OFFICE SUPPLIES	430.00	571.06	2,000.00	1,000.00
ADVERTISING	0.00	0.00	1,200.00	500.00
COMMUNICATIONS	268.91	69.19	300.00	300.00
REPAIR AND MAINTENANCE	1,014.49	970.08	2,000.00	1,500.00
OTHER EXPENSE	2,654.63	494.07	2,700.00	1,000.00
TOTAL ELECTION EXPENSE	6,353.94	2,883.65	10,700.00	5,800.00
CITY TREASURER				
SALARIES	64,722.76	66,041.89	70,258.33	72,323.03
GRANTS MANAGEMENT	941.08	477.15	2,000.00	2,000.00
OVERTIME PAY	823.43	842.18	1,000.00	1,000.00
VACATION	2,822.60	3,020.61	2,713.60	2,794.60
HOLIDAY	1,755.76	1,646.48	1,849.92	1,905.12
SICK PAY	647.45	859.72	0.00	0.00
LONGEVITY PAY	200.00	200.00	200.00	200.00
OFFICE SUPPLIES	2,481.58	2,059.34	2,500.00	2,500.00
COMMUNICATIONS	3,005.65	2,615.96	3,200.00	3,200.00
REPAIR & MAINTENANCE	1,357.38	1,501.25	1,500.00	1,500.00
OTHER EXPENSES	161.85	129.28	300.00	300.00
EQUIPMENT	814.00	0.00	1,000.00	500.00
TRAINING, CONF. & DUES	200.00	25.30	200.00	200.00
TOTALS CITY TREASURER	79,933.54	79,419.16	86,721.85	88,422.75
AUDIT & CITY REPORT				
PROFESSIONAL EXPENSE	25,350.00	29,155.00	31,000.00	31,000.00
PRINTING	4,987.00	4,860.40	5,000.00	5,000.00
OTHER EXPENSE	500.00	500.00	500.00	500.00
TOTAL AUDIT & CITY REPORT	30,837.00	34,515.40	36,500.00	36,500.00

	FY-12-13 ACTUALS	FY-13-14 ACTUALS	FY-14-15 BUDGET	FY-15-16 BUDGET
TAX LISTING				
SALARIES	42.54	197.19	0.00	0.00
OFFICE SUPPLIES	141.32	224.78	300.00	300.00
COMMUNICATIONS	574.71	419.27	750.00	750.00
PROFESSIONAL EXPENSE	20,353.75	17,894.28	22,320.00	22,320.00
REPAIR & MAINTENANCE	786.10	549.18	800.00	800.00
OTHER EXPENSES	88.09	0.00	100.00	100.00
EQUIPMENT	0.00	0.00	0.00	0.00
TAX MAP MAINTENANCE	0.00	3,100.00	3,600.00	3,200.00
TRAINING	260.00	397.90	260.00	400.00
APPRAISAL SOFTWARE MAINT.	5,940.00	5,189.00	6,000.00	6,000.00
TOTAL TAX LISTING	28,186.51	27,971.60	34,130.00	33,870.00
CITY CLERK				
SALARIES	64,720.33	65,805.15	66,926.08	68,932.28
OVERTIME	725.60	854.29	1,000.00	1,000.00
VACATION	2,250.57	2,590.05	2,713.60	2,794.60
HOLIDAY	1,708.28	1,646.48	1,849.92	1,905.12
SICK PAY	611.74	655.19	0.00	0.00
LONGEVITY	200.00	200.00	200.00	200.00
OFFICE SUPPLIES	2,509.79	2,059.22	2,600.00	2,600.00
RECORDING SUPPLIES	1,372.83	1,836.51	2,400.00	2,400.00
COMMUNICATIONS	4,729.35	3,971.47	4,700.00	4,500.00
TRAVEL	38.85	0.00	75.00	75.00
REPAIR & MAINTENANCE	1,121.03	1,563.69	1,500.00	1,500.00
OTHER EXPENSES	260.84	199.30	400.00	400.00
NEW EQUIPMENT	800.00	0.00	1,000.00	500.00
RECORD PRESERVATION	1,059.50	2,557.50	2,000.00	2,000.00
RECORD RESTORING	1,059.50	2,557.50	2,000.00	2,000.00
TRAINING, CONF. & DUES	95.00	0.00	100.00	100.00
TOTAL CITY CLERK	83,263.21	86,496.35	89,464.60	90,907.00
CORPORATE COUNSEL				
PROFESSIONAL EXPENSE	9,490.98	10,419.94	9,000.00	10,000.00
BOND COUNSEL	0.00	0.00	0.00	0.00
TOTAL CORP. COUNSEL	9,490.98	10,419.94	9,000.00	10,000.00
PLANNING & ZONING				
SALARIES	28,895.35	33,026.06	33,945.28	17,600.00
VACATION	1,807.40	1,709.54	1,444.48	0.00
SICK PAY	2,456.13	705.64	2,456.13	0.00
LONGEVITY	0.00	0.00	0.00	0.00
HOLIDAY	1,871.76	1,511.79	2,166.72	0.00
OFFICE SUPPLIES	1,085.66	337.30	1,100.00	600.00
ADVERTISING	457.28	318.79	500.00	500.00
COMMUNICATIONS	1,352.93	639.59	1,500.00	1,000.00
PROFESSIONAL EXPENSES	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	549.73	549.18	600.00	600.00
TRANSPORTATION	0.00	0.00	150.00	0.00
BOARD SALARIES	1,764.00	2,034.00	2,500.00	2,050.00
TRAINING	0.00	13.10	0.00	0.00
OTHER EXPENSES	0.00	0.00	0.00	0.00
SOFTWARE MAINTENANCE	2,425.00	899.81	2,425.00	2,425.00
NEW EQUIPMENT	583.59	0.00	750.00	0.00
MUNICIPAL PLANNING GRANT	0.00	0.00	0.00	0.00
TOTAL PLANNING & ZONING	43,248.83	41,744.80	49,537.61	24,775.00
MUNICIPAL BUILDING				
SALARIES	32,244.35	34,250.96	35,900.64	36,981.76
VACATION	2,290.51	2,365.72	2,311.20	2,380.80
HOLIDAY	1,525.92	1,421.20	1,848.96	1,904.64
SICK PAY	366.41	510.92	0.00	0.00
FUEL OIL	12,252.87	17,199.39	13,000.00	16,200.00
PROPANE	50.24	35.84	100.00	50.00

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
OPERATING SUPPLIES	2,330.97	2,625.78	3,500.00	2,700.00
REPAIR & MAINT SUPPLIES	1,726.84	1,602.21	1,200.00	1,600.00
SMALL TOOLS & EQUIP	156.85	1,174.71	200.00	300.00
MISC. EXPENSE	800.00	876.19	2,000.00	800.00
REPAIR & MAINT	10,484.97	6,410.20	10,500.00	7,500.00
UTILITIES	17,581.60	17,274.42	18,100.00	18,100.00
IMPROVEMENTS	75.98	12,025.03	500.00	500.00
WORK ATTIRE	176.72	284.96	200.00	300.00
GYM PAINTING	0.00	0.00	0.00	1,200.00
TOTAL MUNICIPAL BUILDING	82,064.23	98,057.53	89,360.80	90,517.20
REAPPRAISAL				
SALARIES	0.00	1,333.33	0.00	0.00
CONTRACT LABOR	0.00	7,999.98	0.00	0.00
OTHER DIRECT COSTS	0.00	0.00	0.00	0.00
TOTAL REAPPRAISAL	0.00	9,333.31	0.00	0.00
TOTAL ADMINISTRATION	428,604.65	455,392.55	475,065.62	451,503.79

**FIRE DEPARTMENT
FY 2015-2016 YEARLY BUDGET**

FIRE DEPARTMENT	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
FIRE FIGHTING				
SALARIES ADMIN	31,062.42	32,184.47	32,120.48	35,300.16
SALARIES	26,212.37	22,012.25	26,000.00	26,000.00
VACATION	1,322.39	1,997.93	1,349.60	1,483.20
HOLIDAY	1,400.40	1,245.45	1,619.52	1,779.84
WORKERS COMPENSATION	7,909.81	0.00	9,630.53	1,401.40
WORKERS COMP Assig Risk	1,353.00	0.00	1,353.00	0.00
SOCIAL SECURITY	4,659.64	4,497.59	0.00	1,989.00
UNEMPLOYMENT	0.00	0.00	0.00	1,183.00
RETIREMENT	2,343.15	2,575.47	0.00	0.00
PERSONNEL EQUIPMENT	3,333.94	5,725.94	6,400.00	7,500.00
OPERATING SUPPLIES	11.50	130.69	250.00	200.00
REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00
GASOLINE	3,672.30	2,931.37	3,700.00	3,700.00
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
POSTAGE	34.56	18.78	35.00	35.00
OTHER EXPENSE	668.99	265.00	600.00	600.00
TRAINING	2,610.00	1,889.70	2,500.00	2,500.00
FIREFIGHTERS LIABILITY	269.10	538.20	300.00	600.00
TRAVEL	505.44	3,973.93	100.00	200.00
VOLUNTEER FIREFIGHTER	0.00	9,630.53	0.00	9,700.00
PROPERTY & CASULTY INS	7,731.11	8,272.15	8,483.00	8,500.00
TOTAL FIRE FIGHTING	95,100.12	97,889.45	94,441.13	102,671.60
FIRE EQUIPMENT				
TRUCK MAINTENANCE	688.09	7,296.86	1,000.00	1,000.00
REPAIR & MAINTENANCE	4,176.34	7,321.27	3,500.00	4,200.00
OTHER EQUIP. MAINT.	0.00	0.00	0.00	0.00
FIRE TRUCKS & EQUIPMENT	556.06	4,417.35	1,000.00	1,000.00
EQUIPMENT	4,670.20	3,473.05	5,500.00	5,000.00
TOTAL FIRE EQUIPMENT	10,090.69	22,508.53	11,000.00	11,200.00
COMMUNICATIONS				
REPAIR/MAINTENANCE	0.00	380.65	250.00	500.00
COMMUNICATIONS	2,892.20	1,712.68	2,500.00	3,500.00
EQUIPMENT	498.00	268.00	500.00	1,000.00
SUPPLIES	0.00	0.00	0.00	0.00
TOTAL COMMUNICATIONS	3,390.20	2,361.33	3,250.00	5,000.00

	FY-12-13 ACTUALS	FY-13-14 ACTUALS	FY-14-15 BUDGET	FY-15-16 BUDGET
FIRE STATION				
FUEL OIL	5,049.38	8,409.69	6,000.00	6,500.00
UTILITIES	3,275.20	3,917.65	3,600.00	3,900.00
REPAIR/MAINTENANCE	2,243.93	3,864.40	2,500.00	2,500.00
SUPPLIES	119.39	174.26	200.00	200.00
EQUIPMENT	338.09	400.31	500.00	500.00
TOTAL FIRE STATION	11,025.99	16,766.31	12,800.00	13,600.00
FIRE GRANTS				
HOMELAND Sec 97.073	0.00	0.00	0.00	0.00
HOMELAND Sec(189) 11.555	0.00	0.00	0.00	0.00
TOTAL FIRE GRANTS	0.00	0.00	0.00	0.00
TOTAL FIRE DEPT.	119,607.00	139,525.62	121,491.13	132,471.60

**NEWPORT POLICE
FY 2015-2016 YEARLY BUDGET**

	FY-12-13 ACTUALS	FY-13-14 ACTUALS	FY-14-15 BUDGET	FY-15-16 BUDGET
ADMINISTRATION				
SALARIES	44,517.18	51,486.72	50,041.20	52,695.63
VACATION	5,024.22	4,448.50	5,610.00	4,622.40
HOLIDAY	447.03	1,198.35	2,692.80	2,773.44
SICK PAY	817.49	121.69	0.00	0.00
ON-CALL PAY	977.60	900.00	1,040.00	1,040.00
LONGEVITY PAY	0.00	0.00	500.00	0.00
UNIFORM ALLOWANCE	0.00	500.00	100.00	500.00
OFFICE SUPPLIES	69.98	4.46	0.00	100.00
OPERATING SUPPLIES	0.00	9.79	0.00	0.00
ADVERTISING	479.97	709.00	400.00	600.00
COMMUNICATIONS	976.83	676.51	500.00	700.00
TRAVEL & MISC.	388.20	363.41	400.00	400.00
DARE	356.67	0.00	0.00	0.00
POLICE LIABILITY INS	30,598.55	37,247.59	38,197.00	41,000.00
OTHER EXPENSES	1,199.71	3,583.88	400.00	400.00
TRAINING	287.72	402.45	400.00	400.00
TOTAL POLICE ADMIN.	86,141.15	101,652.35	100,281.00	105,231.47
POLICE PATROL				
SALARIES	416,320.07	405,408.06	505,964.80	517,840.00
SICK PAY	22,359.47	23,385.93	0.00	0.00
OVERTIME	77,614.24	84,191.19	61,000.00	76,000.00
VACATION	25,131.51	28,857.05	27,742.00	32,669.01
HOLIDAY	365.76	1,059.43	24,780.48	27,868.60
PART-TIME	39,337.77	50,386.02	33,850.00	42,000.00
ON-CALL PAY	2,400.00	2,550.00	2,400.00	2,500.00
NEIGHBORHOOD WATCH	175.00	0.00	0.00	0.00
OPERATING SUPPLIES	9,421.69	7,918.51	12,000.00	12,000.00
OFFICE SUPPLIES	4,460.14	2,005.33	2,500.00	2,000.00
GASOLINE	26,143.62	24,853.15	30,000.00	27,000.00
SIU SALARIES	41,428.90	40,418.85	48,110.40	49,753.60
SIU OVERTIME	0.00	3,445.70	0.00	0.00
COMMUNICATIONS	18,614.38	27,652.17	24,000.00	28,000.00
NCUHS RESOURCE OFFICER	0.00	19,826.05	0.00	36,230.40
UNIFORM PURCHASES	4,096.02	2,163.40	3,500.00	3,000.00
VEHICLE MAINT. SUPPLIES	5,127.60	1,996.70	3,500.00	3,000.00
REPAIR & MAINT.	10,820.46	12,720.54	10,000.00	10,000.00
OUTSIDE SERVICES	195.00	1,989.18	2,500.00	5,000.00
HS MOBILE DATA	15.00	0.00	0.00	0.00
EQUIP LAW ENFORCE GRANT	16,231.78	0.00	0.00	0.00
UNIFORM ALLOWANCE	5,263.00	5,400.00	5,850.00	5,850.00
TRAINING	6,124.14	11,200.81	10,000.00	13,500.00
EQUIPMENT	5,777.95	14,497.50	6,000.00	6,000.00
K-9 Expenses	2,748.98	1,046.15	2,500.00	1,500.00

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
DUI GRANT EXPENSE	2,127.42	5,580.97	3,000.00	6,000.00
BULLET PROOF VESTS	0.00	299.50	9,656.00	1,400.00
GHSP EQUIP INCENTIVE GRANT	1,876.75	8,000.00	4,000.00	4,000.00
HWY SAFETY ANYTIME 20.60	2,908.73	5,927.63	2,000.00	4,800.00
STONEGARDEN 97.067	10,693.42	38.39	18,000.00	18,000.00
STONEGARDEN EQUIP 97.067	4,340.49	0.00	124,764.00	3,100.00
BPROOF VEST PARTNER DOJ	0.00	0.00	4,344.00	0.00
STATE HOMELAND SECURITY GRANT	0.00	27,110.00	0.00	0.00
MORPHOTRAK GRANT	0.00	31,296.00	0.00	0.00
EFF GRANT 99.99	0.00	5,352.22	0.00	2,000.00
GHSP DRE	0.00	0.00	0.00	1,000.00
TOTAL POLICE PATROL	762,119.29	856,576.43	981,961.68	942,011.61
TRAFFIC CONTROL				
OPERATING SUPPLIES	75.00	0.00	500.00	0.00
REPAIR & MAINTENANCE	0.00	0.00	2,500.00	0.00
UTILITIES	6,065.65	5,680.98	6,800.00	0.00
TOTAL TRAFFIC CONTROL	6,140.65	5,680.98	9,800.00	0.00
CHRP COPS HIRING PROGRAM				
SALARIES	12,594.50	0.00	0.00	0.00
SICK	189.00	0.00	0.00	0.00
VACATION	567.00	0.00	0.00	0.00
SOCIAL SECURITY	1,049.03	0.00	0.00	0.00
RETIREMENT	1,284.08	0.00	0.00	0.00
LIFE & DISABILITY INSURANCE	45.20	0.00	0.00	0.00
HEALTH INSURANCE	1,782.72	0.00	0.00	0.00
TOTAL CHRP PROGRAM	17,511.53	0.00	0.00	0.00
ANIMAL CONTROL				
SALARIES	2,060.00	2,220.00	3,200.00	3,200.00
OPERATING SUPPLIES	252.00	0.00	100.00	100.00
PROFESSIONAL EXPENSE	2,243.50	888.00	2,500.00	2,000.00
TOTAL ANIMAL CONTROL	4,555.50	3,108.00	5,800.00	5,300.00
CONTRACTED SERVICES				
SALARIES	47,411.99	4,234.79	80,945.60	5,000.00
SOCIAL SECURITY	3,616.39	328.59	6,192.34	382.50
MUNICIPAL RETIREMENT	2,682.35	126.95	5,362.65	337.50
UNEMPLOYMENT COMPENSATION	2,424.02	192.68	5,544.77	227.50
HEALTH INSURANCE	0.00	0.00	9,744.42	0.00
WORKER'S COMPENSATION	2,315.34	228.27	3,683.02	269.50
SALARIES NCUHS	0.00	4,660.36	0.00	5,000.00
SOCIAL SECURITY	0.00	351.89	0.00	382.50
RETIREMENT	0.00	229.94	0.00	337.50
UNEMPLOYMENT COMPENSATION	0.00	239.08	0.00	227.50
WORKERS COMPENSATION	0.00	251.17	0.00	269.50
SALARIES N C HOSPITAL	0.00	26,237.47	0.00	36,000.00
SOCIAL SECURITY	0.00	2,007.52	0.00	2,754.00
RETIREMENT	0.00	1,564.26	0.00	2,430.00
UNEMPLOYMENT COMPENSATION	0.00	1,346.32	0.00	1,638.00
WORKERS COMPENSATION	0.00	1,414.55	0.00	1,940.40
TOTAL CONTRACTED SERVICES	58,450.09	43,413.84	111,472.80	57,196.40
SUBTOTAL POLICE DEPARTMENT	934,918.21	1,010,431.60	1,209,315.48	1,109,739.48
COMMUNITY JUSTICE PROGRAM				
TRAINING/SUPPORT	(9.49)	(9.49)	0.00	0.00
SAILING MEMPHREMAGOG	1,660.26	0.00	0.00	0.00
SUBTOTAL CJC	1,650.77	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	936,568.98	1,010,431.60	1,209,315.48	1,109,739.48

**PUBLIC WORKS
FY 2015-2016 YEARLY BUDGET**

	<u>FY-12-13</u> <u>ACTUALS</u>	<u>FY-13-14</u> <u>ACTUALS</u>	<u>FY-14-15</u> <u>BUDGET</u>	<u>FY-15-16</u> <u>BUDGET</u>
ADMINISTRATION				
SALARIES	20,922.06	18,125.95	21,571.24	22,216.99
VACATION	25,184.85	23,478.80	25,483.04	26,604.64
HOLIDAY	16,422.78	15,759.54	16,586.61	17,422.39
SICK PAY	6,172.57	9,142.70	0.00	0.00
LONGEVITY PAY	1,895.00	1,680.00	1,895.00	1,895.00
OFFICE SUPPLIES	934.20	538.13	800.00	800.00
EMPLOYEE WORK CLOTHES	3,613.24	3,175.40	3,600.00	3,600.00
COMMUNICATIONS	2,406.14	2,022.67	2,400.00	2,400.00
PROFESSIONAL EXPENSES	310.21	75.00	300.00	300.00
REPAIR & MAINTENANCE	1,388.89	1,520.74	1,200.00	1,200.00
OTHER EXPENSES	100.11	695.53	150.00	150.00
SOFTWARE EXPENSE	210.63	590.94	250.00	500.00
NEW EQUIPMENT	613.58	379.99	500.00	500.00
TOTAL PUBLIC WORKS ADMIN	80,174.26	77,185.39	74,735.89	77,589.02
STREET MAINT				
REGULAR PAY	76,327.23	80,591.61	98,361.60	101,667.00
OVERTIME PAY	27,368.77	25,797.90	8,000.00	8,000.00
OTHER PAY	1,424.61	11,849.63	1,424.61	1,425.00
TREE/BRUSH REMOVAL	873.63	14,919.18	2,000.00	2,000.00
BRIDGE MAINT.- LONG BRIDGE	76.84	399.91	0.00	0.00
MATERIALS	37,963.03	22,068.47	36,000.00	40,000.00
TRUCK & EQUIP MAINT SUPPLIES	7,711.23	5,879.98	5,000.00	5,500.00
TRUCK & EQUIPMENT PARTS	16,166.51	12,577.79	15,000.00	15,500.00
SMALL TOOLS & EQUIP	2,738.41	1,551.34	2,200.00	2,300.00
FUEL	21,596.65	26,857.43	22,000.00	22,000.00
TREE REMOVAL CONTRACTOR	0.00	0.00	2,500.00	2,500.00
TRUCK & EQUIP RENTAL	946.28	300.00	1,000.00	1,000.00
TRUCK & EQUIP REPAIRS	10,073.94	12,912.61	8,000.00	8,000.00
EQUIPMENT	3,120.68	0.00	2,000.00	2,200.00
OUTSIDE CONTRACTING	30.00	0.00	200.00	200.00
TOTAL STREET MAINT	206,417.81	215,705.85	203,686.21	212,292.00
WINTER MAINTENANCE				
REGULAR PAY	63,696.46	119,140.60	75,000.00	82,000.00
OVERTIME PAY	10,574.00	10,756.51	12,000.00	12,000.00
ON-CALL PAY	3,000.00	3,180.00	3,000.00	3,000.00
OTHER PAY	0.00	0.00	0.00	0.00
REGULAR PAY SNOW PLOWING	18,707.75	0.00	29,000.00	29,000.00
REGULAR PAY SALT & SAND PAY	5,762.78	0.00	19,000.00	19,000.00
MATERIALS	107,298.22	119,072.80	100,000.00	115,000.00
TRUCK & EQUIP PARTS	11,486.19	28,464.83	13,000.00	13,000.00
SMALL TOOLS & EQUIPMENT	284.18	740.03	400.00	400.00
FUEL	18,759.81	28,884.48	19,000.00	24,000.00
TRUCK & EQUIP MAINT SUPPLIES	7,339.40	7,018.67	6,700.00	7,000.00
TRUCK & EQUIPMENT RENTAL	6,462.25	7,813.75	6,500.00	7,000.00
TRUCK & EQUIPMENT REPAIRS	13,370.29	15,391.60	13,000.00	13,500.00
EQUIPMENT	145.41	531.96	500.00	500.00
TOTAL WINTER MAINT	266,886.74	340,995.23	297,100.00	325,400.00
GARAGE & FACILITIES				
REGULAR PAY	84.48	123.91	2,000.00	2,000.00
FUEL	0.00	0.00	0.00	0.00
PROPANE	7,211.75	11,069.26	8,000.00	9,500.00
OPERATING SUPPLIES	3,828.84	3,797.38	4,000.00	4,000.00
REPAIR SUPPLIES	202.33	178.63	200.00	200.00
SMALL TOOLS & EQUIPMENT	1,624.41	1,908.67	1,600.00	1,600.00
COMMUNICATIONS	3,270.89	3,709.19	3,000.00	3,500.00
REPAIR & MAINTENANCE	2,408.35	2,538.30	2,400.00	2,400.00
UTILITIES	8,676.72	9,063.39	8,000.00	8,800.00
PROFESSIONAL EXPENSE	345.85	581.20	500.00	500.00
EQUIPMENT	286.00	0.00	300.00	300.00

	<u>FY-12-13</u> <u>ACTUALS</u>	<u>FY-13-14</u> <u>ACTUALS</u>	<u>FY-14-15</u> <u>BUDGET</u>	<u>FY-15-16</u> <u>BUDGET</u>
IMPROVEMENTS	200.00	0.00	200.00	200.00
STATE OPERATING FEES	226.20	151.20	230.00	230.00
TOTAL GARAGE & FACILITIES	28,365.82	33,121.13	30,430.00	33,230.00
CITY PROPERTY				
REGULAR PAY	14,562.91	10,785.48	20,500.00	22,500.00
MISC.	0.00	12,723.75	0.00	0.00
MAINTENANCE SUPPLIES	0.00	636.00	0.00	0.00
REPAIR SUPPLIES	530.80	138.54	300.00	300.00
SMALL TOOLS & EQUIPMENT	27.26	82.35	100.00	100.00
CONTRACTED SERVICES	0.00	0.00	200.00	200.00
FUEL	0.00	0.00	3,200.00	0.00
UTILITIES (RAILROAD SQ)	650.70	593.99	0.00	700.00
TREE MAINTENANCE	3,208.21	1,569.76	700.00	3,200.00
PROPERTY & CASUALTY INS	24,070.21	26,992.00	27,680.00	27,680.00
TOTAL CITY PROPERTY	43,050.09	53,521.87	52,680.00	54,680.00
STORM MAINTENANCE				
REGULAR PAY	17,090.55	18,839.08	44,200.00	46,000.00
OVERTIME PAY	767.95	2,164.99	1,000.00	2,000.00
CAPITAL IMPROVEMENTS	0.00	5,563.02	1,000.00	1,000.00
TRUCK & EQUIP MAINT SUPPLIES	148.44	92.15	200.00	200.00
TRUCK & EQUIPMENT PARTS	783.98	1,331.43	1,000.00	1,000.00
SMALL TOOLS & EQUIPMENT	1,120.72	1,301.00	1,000.00	1,000.00
MATERIALS	4,252.08	3,704.86	6,000.00	6,000.00
FUEL	0.00	0.00	0.00	0.00
TRUCK & EQUIPMENT RENTAL	1,274.99	1,871.63	5,000.00	5,000.00
TRUCK & EQUIPMENT REPAIRS	0.00	55.39	100.00	100.00
OUTSIDE CONTRACTING	10,135.50	10,278.50	10,500.00	10,500.00
VIDEO LINES	0.00	0.00	5,200.00	5,200.00
STATE FEE - STORMWATER	360.80	360.80	370.00	370.00
TOTAL STORM MAINTENANCE	35,935.01	45,562.85	75,570.00	78,370.00
TRAFFIC MAINTENANCE				
REGULAR PAY	19,472.84	20,365.10	26,000.00	27,500.00
OVERTIME PAY	590.51	883.63	600.00	600.00
OTHER PAY	0.00	0.00	0.00	0.00
TRUCK & EQUIP MAINT SUPPLIES	0.00	0.00	0.00	0.00
TRUCK & EQUIPMENT PARTS	5.28	0.00	0.00	0.00
MATERIALS LINE STRIPPING	3,348.00	369.73	4,000.00	2,000.00
MATERIALS SIGNS	4,042.66	3,830.69	4,000.00	4,000.00
SMALL TOOLS & EQUIPMENT	55.68	8.53	100.00	100.00
IMPROVEMENTS	0.00	0.00	0.00	0.00
OUTSIDE CONTRACTING	9,591.68	8,270.79	6,000.00	6,000.00
TRAFFIC LIGHT MAINTENANCE	0.00	2,856.29	0.00	3,000.00
UTILITY TRAFFIC LIGHTS	0.00	0.00	0.00	6,000.00
UTILITY STREET LIGHTS	117,404.96	119,288.76	120,900.00	98,400.00
EQUIPMENT	0.00	2,570.00	0.00	0.00
TOTAL TRAFFIC MAINTENANCE	154,511.61	158,443.52	161,600.00	147,600.00
PRIVATE WORK EXPENDITURES				
PRIVATE WORK LABOR	334.08	809.19	0.00	0.00
PRIVATE WORK MATERIALS	0.00	0.00	0.00	0.00
TOTAL PRIVATE WORK EXPENSE	334.08	809.19	0.00	0.00
TOTAL PUBLIC WORKS	815,675.42	925,345.03	895,802.10	929,161.02

**RECREATION
FY 2015-2016 YEARLY BUDGET**

	FY-12-13 <u>ACTUALS</u>	FY-13-14 <u>ACTUALS</u>	FY-14-15 <u>BUDGET</u>	FY-15-16 <u>BUDGET</u>
RECREATION ADMIN.				
SALARIES	48,853.06	51,285.42	52,233.60	53,804.16
VACATION	4,387.63	4,725.96	4,533.60	4,669.60
HOLIDAY	3,507.06	4,978.72	5,440.32	5,603.52
SICK PAY	20,436.31	3,002.65	0.00	0.00
LONGEVITY PAY	0.00	0.00	135.00	400.00
OFFICE SUPPLIES	917.22	1,563.19	600.00	1,000.00
EMPLOYEE WORK ATTIRE	334.24	1,415.92	1,000.00	1,500.00
COMMUNICATIONS	1,864.13	2,174.52	1,900.00	2,200.00
TRAVEL & MISC.	1,738.19	1,858.00	1,800.00	1,800.00
PROFESSIONAL	969.18	2,023.30	1,000.00	1,000.00
REPAIR & MAINTENANCE	1,099.44	916.93	1,000.00	1,000.00
NEW EQUIPMENT	278.78	0.00	750.00	300.00
ASCAP	650.80	657.00	650.80	675.00
OTHER EXPENSES	796.14	597.27	500.00	500.00
AQUATIC NUISQANCE AQ11-55	7,207.14	0.00	0.00	0.00
PROPERTY & CASUALTY INS	9,744.92	9,828.49	10,079.00	10,100.00
TOTAL REC ADMIN.	102,784.24	85,027.37	81,622.32	84,552.28
SENIOR CITIZENS CENTER				
SALARIES	6,000.00	5,376.16	6,000.00	6,000.00
EVENTS	0.00	0.00	0.00	300.00
TOTAL SENIOR CITIZENS CTR.	6,000.00	5,376.16	6,000.00	6,300.00
PROUTY BEACH				
SALARIES	37,006.25	45,212.90	37,001.41	43,000.00
ON-CALL PAY	75.00	0.00	75.00	0.00
OVERTIME	0.00	0.00	0.00	0.00
GASOLINE	1,658.64	1,881.40	1,750.00	2,000.00
OPERATING SUPPLIES	2,263.67	2,688.96	2,300.00	2,500.00
REPAIR & MAINTENANCE SUPPLIES	1,875.41	995.57	2,000.00	1,500.00
SMALL TOOLS & EQUIP.	266.34	189.18	300.00	300.00
EQUIPMENT MAINTENANCE	419.46	68.00	500.00	250.00
COMMUNICATIONS	1,130.16	2,853.57	1,300.00	2,100.00
REPAIR & MAINTENANCE	1,227.98	3,872.72	1,500.00	1,500.00
UTILITIES	13,255.14	14,428.18	13,700.00	15,000.00
REFUNDS	140.00	2,241.00	200.00	0.00
OTHER EXPENSES	1,296.23	965.39	1,000.00	1,000.00
CONTRACTED SERVICES	1,229.30	1,039.80	1,000.00	1,000.00
NEW EQUIPMENT	406.57	18.50	400.00	250.00
IMPROVEMENTS	1,838.51	5,794.70	2,000.00	2,000.00
WASTE DISPOSAL	1,337.52	1,226.06	1,400.00	1,400.00
SAILING LESSONS	0.00	0.00	0.00	0.00
TOTAL PROUTY BEACH	65,426.18	83,475.93	66,426.41	73,800.00
RECREATION PROGRAMS				
SALARIES	27,942.31	52,421.32	29,930.57	53,000.00
ON-CALL PAY	0.00	0.00	0.00	0.00
ADULT PROGRAMS	0.00	0.00	0.00	200.00
TRUCK & FIELD	0.00	0.00	0.00	300.00
OPERATING SUPPLIES	248.27	0.00	250.00	100.00
BASKETBALL EXPENSES	0.00	0.00	0.00	400.00
SCHOOL BREAK CAMPS	0.00	0.00	0.00	4,000.00
SUMMER PROGRAMS	0.00	397.95	4,000.00	4,000.00
PROGRAM & MATERIALS	7,528.60	11,151.60	4,000.00	0.00
VOLLEYBALL EXPENSE	1,440.00	0.00	200.00	0.00
HALLOWEEN EXPENSE	49.94	199.85	50.00	0.00
NEW EQUIPMENT	599.00	0.00	599.00	400.00
ANNUAL EVENTS	2,462.92	17,627.02	2,500.00	20,000.00
OTHER PROGRAMS	1,078.42	301.48	0.00	200.00
NEKCA GRANT	27,950.30	58,650.36	0.00	0.00
TOTAL REC. PROGRAMS	69,299.76	140,749.58	41,529.57	82,600.00

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
GARDNER PARK	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
SALARIES	34,341.52	43,386.69	34,120.82	41,000.00
ON-CALL PAY	1,245.00	1,560.00	1,245.00	1,560.00
OVERTIME	0.00	114.75	0.00	0.00
GASOLINE	2,847.71	2,779.28	2,850.00	2,850.00
FUEL OIL	0.00	1,451.85	1,200.00	1,500.00
OPERATING SUPPLIES	2,348.75	3,884.67	2,400.00	2,500.00
REPAIR & MAINT SUPPLIES	2,972.96	2,767.19	3,000.00	3,000.00
SMALL TOOLS & EQUIPMENT	299.94	207.15	400.00	400.00
COMMUNICATIONS	1,003.83	1,611.07	1,100.00	1,650.00
REPAIR & MAINTENANCE	2,621.21	3,946.57	2,700.00	3,000.00
UTILITIES	1,808.19	1,932.80	1,900.00	2,000.00
OTHER EXPENSES	1,642.88	2,029.37	1,500.00	1,700.00
CONTRACTED SERVICES	535.00	245.44	535.00	250.00
IMPROVEMENTS	1,684.94	636.47	2,500.00	2,500.00
EQUIPMENT	1,836.74	519.89	500.00	0.00
WASTE DISPOSAL	1,284.00	1,291.48	1,300.00	1,400.00
COMMUNITY FOREST PROG.	0.00	0.00	0.00	0.00
TOTAL GARDNER PARK	56,472.67	68,364.67	57,250.82	65,310.00
WATERFRONT				
SALARIES	25,420.05	25,949.88	22,000.00	26,400.00
ON CALL	0.00	0.00	0.00	0.00
OPERATING SUPPLIES	1,552.64	2,732.82	1,500.00	1,500.00
REPAIR & MAIN. SUPPLIES	1,710.53	621.31	1,700.00	750.00
COMMUNICATIONS	373.53	395.74	400.00	400.00
REPAIR & MAINTENANCE	1,071.06	3,569.97	1,100.00	3,100.00
UTILITIES	6,252.84	7,191.53	6,500.00	7,500.00
RESALE GASOLINE	60,450.93	75,704.14	60,500.00	80,000.00
MERCHANDISE FOR RESALE	484.26	743.58	500.00	750.00
OTHER EXPENSES	395.25	1,106.00	500.00	500.00
IMPROVEMENTS	50.12	6,589.44	500.00	0.00
GATEWAY CENTER HEAT, ETC.	12,433.89	14,488.57	13,000.00	15,000.00
GATEWAY MAINT. ITEMS	0.00	2,574.28	250.00	0.00
WASTE DISPOSAL	2,143.67	2,674.92	2,200.00	2,750.00
TOTAL WATERFRONT	112,338.77	144,342.18	110,650.00	138,650.00
BOAT WASHING STATION				
SALARIES	0.00	0.00	0.00	0.00
FICA, WORKER'S COMP., ETC	0.00	0.00	0.00	0.00
UTILITIES	0.00	0.00	0.00	0.00
OTHER EXPENSES	0.00	0.00	0.00	0.00
SUPPLIES	0.00	44.77	0.00	0.00
TOTAL BOAT WASHING	0.00	44.77	0.00	0.00
TOTAL RECREATION	412,321.62	527,380.66	363,479.12	451,212.28

**ALL OTHER EXPENSES
FY 2015-2016 YEARLY BUDGET**

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
CONSERVATION & DEVELOP.	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
BIKE PATH RR-ROW, ETC	2,931.20	2,962.20	3,000.00	3,000.00
VLCT MEMBERSHIP	5,680.00	5,456.00	5,723.00	5,885.00
TREE MAINTENANCE, ETC.	3,676.05	3,914.59	5,500.00	5,500.00
APPROP. NVDA	2,102.00	2,102.00	2,102.00	3,442.00
ARBOR DAY GREEN-UP	0.00	0.00	0.00	0.00
MISC FLOWER BEDS, ETC	856.22	464.30	2,400.00	1,000.00
MAIN STREET LIGHTS	721.12	1,347.89	700.00	1,500.00
INDUSTRIAL DEVELOP.	89.50	0.00	100.00	0.00
VOLUNTEER BAND	500.00	900.00	500.00	500.00
MAIN ST. BANNER EXPENSE	598.00	0.00	1,400.00	1,400.00
TOTAL CONSER & DEVELOP	17,154.09	17,146.98	21,425.00	22,227.00

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
	ACTUALS	ACTUALS	BUDGET	BUDGET
HEALTH & WELFARE				
HEALTH OFFICER EXP	0.00	0.00	0.00	0.00
HEALTH OFFICER SALARY	1,500.00	1,500.00	1,500.00	1,500.00
ANIMAL CONTROL	0.00	0.00	500.00	0.00
HAZARDOUS WASTE DIS	13,801.24	10,794.60	16,000.00	14,000.00
HAZARDOUS WASTE MAILING	430.54	0.00	450.00	450.00
WASTE DISPOSAL	5,704.60	6,328.17	6,000.00	6,600.00
TOTAL HEALTH & WELFARE	21,436.38	18,622.77	24,450.00	22,550.00
RECYCLING PROJECT				
EXPENSE	29,573.93	22,231.31	30,000.00	30,000.00
SALARIES	7,348.98	8,541.92	7,500.00	8,700.00
TOTAL RECYCLING	36,922.91	30,773.23	37,500.00	38,700.00
PERSONNEL EXPENSE				
UNEMPLOY. COMP.	25,654.63	18,018.64	31,611.56	31,820.50
WORKER'S COMP	44,926.57	46,232.77	51,818.62	58,880.09
HEALTH INS	220,975.75	227,929.36	256,403.35	278,362.24
HEALTH SAVINGS ACCOUNTS	31,940.00	0.00	0.00	0.00
HEALTH INS HRA	0.00	2,797.33	50,000.00	12,000.00
SOCIAL SECURITY	115,235.96	125,745.09	129,479.27	138,238.66
MUNI RETIREMENT	91,127.12	98,922.22	100,603.62	107,518.51
EMPLOYEE LIFE INS	2,016.30	1,973.77	2,020.00	2,000.00
HEALTH INS. OPT OUT	7,175.00	14,390.78	7,175.00	14,500.00
EMPLOYEE DISABILITY INS.	4,973.04	4,635.22	5,000.00	4,200.00
OTHER EXPENSES	108.01	400.00	108.01	400.00
TOTAL PERSONNEL EXP	544,132.38	541,045.18	634,219.43	647,920.00
OTHER EXPENSES				
ORLEANS COUNTY TAX	45,992.70	44,226.81	46,000.00	46,000.00
Vtrans BIKE PATH FEE	0.00	0.00	85.00	0.00
RENAISSANCE PROJECT	25,000.00	25,000.00	25,000.00	25,000.00
ADVERTISE CITY ORDINANCE	0.00	862.24	1,000.00	1,000.00
P&C INSURANCE	12,649.80	16,725.28	16,098.00	15,300.00
PUBLIC OFFICIALS LIA	4,332.13	5,316.20	5,457.58	5,490.19
CLAIMS & DAMAGE	1,500.00	7,535.41	1,500.00	1,500.00
MISC.	1,516.31	611.15	1,000.00	1,000.00
DESIGN DTN MPG2011-00047	13,116.15	0.00	0.00	0.00
EMP. PRACTICES INS.	4,699.06	5,844.71	6,031.45	6,067.49
RENAISS PROJ RBOG	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSE	108,806.15	106,121.80	102,172.03	101,357.69
DEBT SERVICE				
FIRETRUCK BOND PRIN.	30,000.00	29,999.57	30,000.00	30,000.00
FIRETRUCK BOND INTEREST	6,015.00	4,618.93	3,190.50	1,732.50
CURRENT EXP. NOTE INT.	0.00	0.00	0.00	0.00
LONG BRIDGE PRINCIPAL	50,000.00	50,000.01	50,000.00	50,000.00
LONG BRIDGE INTEREST	10,733.92	10,281.93	9,699.94	8,962.95
TENNIS COURT SINKING FD	1,440.00	0.00	1,440.00	1,440.00
RTE 5 DERBY RD PRINCIPAL	0.00	95,778.71	93,490.50	96,259.30
RTE 5 DERBY RD INTEREST	0.00	480.61	2,768.82	1,394.51
COVENTRY ST. SINKING FD	0.00	0.00	0.00	0.00
2011 FIRE TRUCK PRINCIPAL	40,000.00	40,000.00	40,000.00	40,000.00
2011 FIRE TRUCK INTEREST	7,124.84	6,762.57	5,510.27	4,668.35
2014 FIRE TRUCK PRINCIPAL	0.00	0.00	0.00	33,215.85
2014 FIRE TRUCK INTEREST	0.00	0.00	0.00	8,950.35
TOTAL DEBT SERVICE	145,313.76	237,922.33	236,100.03	276,623.81
ASSIGNED EXPENSES				
PUBLIC WORKS VEHICLES	0.00	36,901.00	0.00	0.00
STREET RECONSTRUCTION	0.00	17,217.46	0.00	0.00
STREET RESURFACING	0.00	73,260.44	0.00	0.00
MATERIALS	0.00	4,963.10	0.00	0.00
ASSIGNED EXPENSES	0.00	132,342.00	0.00	0.00
TOTAL ALL OTHER	873,765.67	1,083,974.29	1,055,866.49	1,109,378.50

	FY-12-13	FY-13-14	FY-14-15	FY-15-16
CAPITAL EXPENDITURES	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
STREET RESURFACING	146,465.69	0.00	240,750.00	150,578.00
PUBLIC WORKS VEH. & EQT.	106,099.43	64,038.57	56,000.00	150,000.00
POLICE VEHICLES, EQT	24,461.14	45,687.24	34,303.00	28,934.00
STREET RECONSTRUC	543,957.81	3,208.71	97,700.00	15,000.00
MAIN ST MAINTENANCE	16,742.52	5,517.41	10,000.00	20,000.00
BRIDGE REPAIR	94,998.44	49,336.11	10,000.00	92,000.00
SIDEWALK CONST-MAT.	0.00	0.00	0.00	0.00
PARKS SECURITY SYSTEM	8,239.99	2,142.18	0.00	0.00
GATEWAY IMPROVEMENTS	0.00	9,129.90	10,000.00	5,000.00
GATEWAY BOILER	23,695.54	0.00	0.00	0.00
COVENTRY ST ENG/DESIGN	0.00	0.00	0.00	0.00
MB REPLACEMENT WINDOWS	6,520.00	0.00	0.00	0.00
MB GYM WINDOWS	0.00	0.00	0.00	0.00
REC MAINTENANCE VEHICLE	0.00	0.00	0.00	0.00
REC ZERO TURN MOWER	0.00	0.00	0.00	0.00
LED STREET LIGHTS	0.00	0.00	0.00	77,525.00
LUMEC ST LIGHTS	0.00	376.10	0.00	16,753.24
GYM FLOOR RESTORATION	0.00	0.00	0.00	8,000.00
FIRE HOUSE FLOOR REPAIR	7,600.00	0.00	20,000.00	0.00
REPLACEMENT/NEW DOCKS	0.00	5,000.00	15,000.00	5,000.00
PD BOAT MOTOR	0.00	9,000.00	0.00	0.00
GARDNER PARK IMPROV.	0.00	0.00	5,000.00	0.00
NEW SHED/SHED REPAIR	27,267.91	0.00	0.00	0.00
ICE RINK RE-SURFACING	0.00	0.00	6,000.00	0.00
GARDNER PK PLAYGROUND	5,650.00	3,000.00	7,000.00	0.00
GARDNER PK BLEACHER	3,406.00	3,997.37	4,000.00	0.00
GMP PEDESTRIAN BRIDGE	0.00	0.00	0.00	0.00
PB DISK GOLF	0.00	0.00	0.00	0.00
DOCK DECK REPLACEMENT	0.00	0.00	40,000.00	0.00
PB BEACH IMPROVEMENT	0.00	4,020.00	7,000.00	0.00
TOTAL CAPITAL EXPEND	1,015,104.47	204,453.59	562,753.00	568,790.24
TOTAL EXPENDITURES	4,601,647.81	4,346,503.34	4,683,772.94	4,752,256.91

**SEWER & WATER
INCOME REPORT
FY 2015-2016 YEARLY BUDGET**

SEWER DEPARTMENT

SOURCE	<u>FY 12-13 ACTUALS</u>	<u>FY 13-14 ACTUALS</u>	<u>FY 14-15 BUDGET</u>	<u>FY 15-16 BUDGET</u>
USER FEES	957,872.63	888,823.76	960,000.00	960,000.00
DERBY SHARE	81,830.30	77,904.65	80,000.00	78,000.00
LABOR & MATERIAL	1,340.15	0.00	500.00	0.00
SEWER ALLOCATION FEES	2,667.00	1,341.00	2,500.00	1,000.00
REIMBURSE/MISC.	0.00	13,100.00	0.00	0.00
DISCHARGE FEES	153,793.05	88,978.78	154,000.00	90,000.00
LEACHATE	177,884.40	189,525.56	170,000.00	170,000.00
OTHER INCOME	19.99	1,785.23	0.00	0.00
INTEREST INCOME	8,372.05	9,723.35	8,000.00	8,000.00
WWTF - DERBY SHARE	0.00	0.00	0.00	0.00
OTHER INTEREST INCOME	0.00	0.00	0.00	0.00
CSO INT. REIMBURSE	0.00	0.00	0.00	0.00
PRIVE PUMP STATION	55,624.74	0.00	0.00	0.00
SINKING FUND INTEREST	284.73	174.28	300.00	175.00
APPROPRIATED SURPLUS	0.00	0.00	16,426.81	103,011.48
TOTAL INCOME	1,439,689.04	1,271,356.61	1,391,726.81	1,410,186.48

WATER DEPARTMENT

SOURCE				
WATER RENTS	754,403.49	732,283.03	780,000.00	750,000.00
WATER ALLOCATION FEES	240.00	145.20	300.00	100.00
WATER FEES SEWER PLANT	0.00	0.00	0.00	0.00
LABOR & MATERIALS	21,082.22	17,435.26	6,000.00	6,000.00
INTEREST INCOME	7,311.45	8,238.41	7,000.00	7,000.00
CAMPBELL PROJ PRINC	0.00	0.00	0.00	0.00
CAMPBELL PROJECT INT.	625.70	529.10	0.00	0.00
TIFF INCOME	21,906.00	18,895.00	20,523.00	15,895.00
RF3-129 WTF	0.00	0.00	0.00	0.00
MISC INCOME	760.91	1,778.50	800.00	800.00
SINKING FUND INTEREST	200.71	460.45	200.00	200.00
APPROPRIATED SURPLUS	0.00	0.00	0.00	0.00
TOTAL INCOME	806,530.48	779,764.95	814,823.00	779,995.00
COMBINED S&W	2,246,219.52	2,051,121.56	2,206,549.81	2,190,181.48

SEWER DEPARTMENT

FY 2015-2016 YEARLY BUDGET

	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
SEWER COLLECTION				
REGULAR PAY	58,871.30	26,975.83	32,644.52	33,868.52
VACATION	2,470.25	3,638.39	3,127.00	3,242.20
HOLIDAY	1,647.65	1,688.44	1,730.88	1,795.68
OVERTIME	7,537.57	4,459.09	7,600.00	7,200.00
OTHER PAY	3,880.00	4,200.00	4,200.00	4,200.00
SICK PAY	576.73	393.76	0.00	0.00
SOCIAL SECURITY	4,980.17	2,551.56	3,771.63	3,848.44
RETIREMENT	2,646.45	2,806.47	3,081.40	3,521.45
LONGEVITY	0.00	0.00	0.00	315.00
HEALTH INSURANCE	5,406.50	5,917.93	6,144.24	6,901.21
HEALTH SAVINGS ACT	0.00	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	0.00	1,750.00	1,750.00
UNEMPLOYMENT COMP.	0.00	151.44	3,377.21	2,288.94
WORKERS COMP.	0.00	267.67	2,366.52	2,711.51
FUEL	15,475.13	10,083.43	15,475.13	16,000.00
OPERATING SUPPLIES	507.59	356.22	350.00	500.00
REPAIR & MAIN SUPPLIES	22.10	0.00	150.00	150.00
SMALL TOOLS & EQUIP.	3,719.91	947.44	3,500.00	3,500.00
MATERIALS	16,633.37	3,572.20	10,000.00	15,000.00
TRUCK & EQUIP SUPPLIES	1,314.96	1,232.07	1,000.00	1,000.00
TRUCK & EQUIP PARTS	7,240.55	5,497.82	5,000.00	7,000.00
TRUCK & EQUIP REPAIRS	2,053.46	4,326.61	2,000.00	2,000.00
TRUCK & EQUIP RENTAL	8,103.33	900.00	8,000.00	8,000.00
REPAIRS & MAINT	5,290.00	4,288.06	5,000.00	5,000.00
UTILITIES	22,023.37	25,106.67	23,200.00	24,000.00
OTHER EXPENSES	49.47	4,304.06	1,000.00	1,000.00
WATER METERS	1,664.61	12,041.58	1,500.00	2,000.00
PUMP STATION REPAIRS	16,940.70	13,539.71	7,000.00	7,000.00
IMPROVEMENTS	11,306.00	0.00	0.00	0.00
CLEAN & VIDEO	5,200.00	5,850.00	5,200.00	5,200.00
PROFESSIONAL EXPENSE	0.00	0.00	0.00	0.00
PUMP STATION ALARM LINES	3,250.67	3,195.43	3,250.00	3,250.00
TOTAL SEWER COLLECTION	208,811.84	148,291.88	161,418.53	172,242.95
SEWER PLANT				
REGULAR PAY	98,025.04	104,853.65	138,779.38	142,960.67
OVERTIME PAY	8,034.01	6,602.28	10,000.00	10,000.00
VACATION	11,214.26	11,241.48	9,805.36	10,100.96
HOLIDAY	7,583.04	7,750.08	7,189.58	7,406.21
SICK	3,800.20	4,271.05	0.00	0.00
OTHER PAY	2,601.00	3,064.65	3,400.00	3,400.00
LONGEVITY	1,540.00	1,775.00	825.00	1,775.00
FUEL	6,738.69	4,986.74	7,000.00	7,000.00
HEATING OIL	56,054.97	74,947.52	56,100.00	56,500.00
OFFICE SUPPLIES	195.78	181.87	200.00	200.00
OPERATING SUPPLIES	54,447.23	53,290.23	57,000.00	57,000.00
REPAIR PARTS	13,198.58	28,453.67	13,200.00	13,500.00
SMALL TOOLS & EQUIP.	2,254.82	3,380.95	2,300.00	2,300.00
TRK & EQUIP. MAINT. SUP.	0.00	0.00	300.00	300.00
TRUCK & EQUIP PARTS	317.08	898.95	1,000.00	1,000.00
COMMUNICATIONS	3,878.23	4,029.33	3,900.00	4,000.00
PLANT IMPROVEMENTS	87,261.66	1,642.97	2,000.00	2,000.00
PROFESSIONAL EXPENSE	2,124.54	2,730.90	2,000.00	2,000.00
REPAIR & MAINT	16,346.27	52,974.50	16,400.00	16,400.00
UTILITIES	106,884.02	121,712.53	110,000.00	115,000.00
OTHER EXPENSE	901.59	396.75	1,000.00	1,000.00
TRK & EQUIPMENT RENTAL	667.92	828.00	0.00	1,000.00
TRK & EQUIPMENT REPAIRS	0.00	2,617.98	0.00	0.00
STATE OPERATING FEE	2,246.08	2,231.70	2,246.08	2,246.00
PLANT WATER USAGE FEE	21,729.05	7,344.44	5,000.00	5,000.00

	FY 12-13	FY 13-14	FY 14-15	FY 15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
SLUDGE DEWATER/DISPOSAL	148,243.95	171,951.55	150,000.00	150,000.00
SOLID WASTE DISPOSAL	0.00	4,660.65	0.00	4,700.00
TOTALS SEWER PLANT	656,288.01	678,819.42	599,645.40	616,788.84
SEWER ADMINISTRATION				
SALARIES	43,370.69	39,653.08	44,419.21	45,744.75
VACATION	2,769.35	4,004.27	4,036.56	4,157.00
HOLIDAY	3,534.31	1,595.13	2,183.70	2,248.84
SICK PAY	0.00	0.00	0	0.00
OFFICE SUPPLIES	270.13	152.40	300.00	300.00
EMPLOYEE WORK CLOTHES	1,460.95	2,019.24	1,800.00	1,800.00
COMMUNICATIONS	116.36	609.00	150.00	150.00
REPAIR & MAINTENANCE	236.35	371.46	250.00	250.00
OTHER	128.63	299.35	125.00	125.00
EQUIPMENT (COMPUTER)	3,271.10	1,452.38	3,000.00	2,000.00
PROFESSIONAL SERVICES	2,380.01	436.92	2,000.00	3,000.00
TOTAL SEWER ADMIN	57,537.88	50,593.23	58,264.47	59,775.59
PERSONNEL EXPENSES				
UNEMPLOYMENT COMP.	3,417.32	3,241.68	14,824.34	4,396.67
WORKER'S COMP.	6,913.45	7,146.37	11,794.55	7,698.89
HEALTH INSURANCE	19,146.72	19,726.38	27,081.73	30,524.91
HEALTH SAVINGS ACCOUNTS	4,192.50	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	0.00	2,500.00	0.00
FICA	14,883.47	14,468.53	14,802.32	17,030.31
MUNI-RETIREMENT	14,655.25	15,512.01	12,584.88	15,583.29
LIFE INSURANCE	388.08	388.08	400.00	400.00
EMPLOYEE DISABILITY INS	929.04	940.30	930.00	950.00
HEALTH INS OPT OUT PAYM	2,200.00	2,300.00	2,200.00	2,300.00
EDUCATION	0.00	0.00	0.00	0.00
TOTAL PERSONNEL EXP.	66,725.83	63,723.35	87,117.82	78,884.07
OTHER EXPENSES				
CLAIMS & DAMAGES	0.00	0.00	0.00	0.00
INSURANCE P&C PLANT	18,160.85	22,281.47	22,849.40	23,000.00
INS. P&C DISTRIBUTION	955.83	1,172.71	1,202.60	1,200.00
PUBLIC OFFICIALS LIABILITY	633.97	733.95	739.69	717.87
EMPLOYMENT PRACTICE INS	756.00	831.80	817.47	793.36
PROFESSIONAL EXPENSES	0.00	5,924.44	0.00	0.00
WASTEWATER LINE MAPPING	0.00	0.00	0.00	5,000.00
LEGAL COUNSEL	0.00	0.00	0.00	0.00
TOTAL OTHER	20,506.65	30,944.37	25,609.16	30,711.23
CAPITAL IMPROVEMENTS				
BACKHOE	0.00	19,908.50	0.00	0.00
PUMP STATION ENGINEERING	0.00	885.00	5,000.00	0.00
FARRANT PUMP STATION	6,681.17	0.00	20,000.00	30,000.00
SIPHON STUDY	0.00	690.19	0.00	3,000.00
SEWER LINES,STRUCTURES	7,668.51	0.00	20,000.00	20,000.00
SEWER LINES MATERIALS	0.00	0.00	10,000.00	15,000.00
SEWER MAIN LINING	0.00	0.00	0.00	20,000.00
VECTOR TRUCK	299,953.00	0.00	0.00	0.00
VEHICLES	0.00	0.00	45,000.00	0.00
SEWER LINE CAMERA	0.00	0.00	0.00	7,000.00
TOTAL CAPITAL	314,302.68	21,483.69	100,000.00	95,000.00
DEBT SERVICES				
CSO BOND PRINC.	20,000.00	0.00	0.00	0.00
CSO BOND INTEREST	199.52	0.00	0.00	0.00
WASTEWATER NOTE RF1-004	13,646.43	13,646.43	13,646.43	13,646.43
BOND PAYMENT 84	28,448.86	12,799.02	0.00	0.00
BOND INTEREST 84	2,759.14	281.87	0.00	0.00
SEWER BOND PRINCIPAL 01	30,000.00	30,000.00	30,000.00	30,000.00
SEWER BOND INTEREST 01	19,481.50	18,095.00	16,667.00	15,209.00
LOAN RF1-029	20,929.76	21,348.36	21,775.32	22,210.83
ADMIN FEE RF1-029	5,093.77	4,675.17	4,248.20	3,812.70

	FY 12-13	FY 13-14	FY 14-15	FY 15-16
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>BUDGET</u>
LOAN RF1-075	171,030.94	174,451.55	177,940.59	181,499.40
ADMIN FEE RF1-075	68,453.66	65,033.05	61,544.01	57,985.20
LOAN RF1-079	12,666.06	12,921.42	13,179.85	13,443.45
ADMIN FEE RF1-079	3,083.08	2,829.72	2,571.29	2,307.69
LOAN RF1-098-2	0.00	3,419.48	3,419.48	3,419.48
LOAN RF1-150	0.00	9,865.27	10,082.57	9,094.94
ADMIN FEE LOAN RF1-150	0.00	4,794.00	4,596.69	4,154.67
RESERVE FUND	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	395,792.72	374,160.34	359,671.43	356,783.79
TOTAL SEWER OPERATION	1,719,965.61	1,368,016.28	1,391,726.81	1,410,186.48
WATER TREAT & PUMP				
REGULAR PAY	22,513.69	31,244.50	15,547.66	16,015.81
OVERTIME PAY	3,959.11	3,787.54	4,000.00	4,000.00
VACATION	0.00	0.00	1,154.64	1,189.44
HOLIDAY	0.00	0.00	808.18	832.51
FICA	2,793.52	5,306.60	1,645.55	1,685.89
LONGEVITY	0.00	0.00	275.00	275.00
FUEL	3,659.70	4,579.44	5,000.00	5,000.00
OPERATING SUPPLIES	2,335.43	9,484.13	2,500.00	2,500.00
REPAIR PARTS	1,745.02	10,772.57	2,500.00	2,500.00
SMALL TOOLS & EQUIPMENT	1,365.32	162.16	1,000.00	1,000.00
WATER METERS	4,394.85	12,616.68	4,500.00	4,500.00
COMMUNICATIONS	2,051.84	2,361.40	2,100.00	2,100.00
REPAIRS & MAINTENANCE	12,280.71	11,984.91	10,000.00	12,000.00
UTILITIES	136,697.42	145,475.96	140,000.00	140,000.00
OTHER EXPENSES	15,162.18	12,716.60	9,000.00	15,500.00
ARSENIC TREATMENT	4,162.12	0.00	4,000.00	4,000.00
TOTAL TREAT & PUMPING	213,120.91	250,492.49	204,031.03	213,098.65
WATER DISTRIBUTION				
REGULAR PAY	33,671.85	25,829.56	32,644.52	33,868.52
OVERTIME PAY	3,256.91	2,090.06	5,000.00	5,000.00
VACATION	2,470.25	3,638.39	3,127.00	1,795.68
HOLIDAY	1,647.65	1,688.44	1,730.88	3,242.20
SICK PAY	576.73	708.18	0.00	0.00
OPERATING SUPPLIES	1,261.98	1,143.61	2,500.00	3,000.00
TRUCK & EQUIP SUPPLIES	661.72	1,186.72	700.00	700.00
TRUCK & EQUIP REPAIRS	2,175.44	4,140.35	2,200.00	2,200.00
TRK & EQUIP REPAIR PARTS	2,454.21	1,109.47	2,500.00	2,500.00
SMALL TOOLS & EQUIP	1,540.86	1,474.32	1,500.00	1,500.00
MATERIALS	14,377.52	14,357.04	25,000.00	25,000.00
DERBY ROAD WATERLINE	0.00	12,546.09	0.00	0.00
FUEL	10,830.89	7,235.16	11,000.00	11,000.00
COMMUNICATIONS	2,592.38	2,065.84	2,500.00	2,500.00
TRUCK & EQUIP RENTAL	1,479.00	1,443.50	5,000.00	5,000.00
REPAIR & MAINTENANCE	14,647.30	7,570.47	7,000.00	9,000.00
OTHER EXPENSES	2,727.87	1,717.00	4,000.00	4,000.00
EQUIPMENT	3,538.50	325.00	2,000.00	2,000.00
IMPROVEMENTS	0.00	1,760.00	0.00	0.00
TOTAL DISTRIBUTION	99,911.06	92,029.20	108,402.40	112,306.40
WATER ADMINISTRATION				
SALARIES	36,127.38	32,960.02	37,737.90	38,864.63
VACATION	2,064.89	2,496.78	3,450.48	3,553.48
HOLIDAY	2,870.78	1,808.82	1,832.05	1,886.73
SICK PAY	0.00	-18.19	0.00	0.00
OFFICE SUPPLIES	307.72	114.69	300.00	300.00
EMPLOYEE WORK CLOTHES	1,247.25	1,592.86	1,200.00	1,200.00
COMMUNICATIONS	40.28	161.10	100.00	100.00
REPAIR & MAINTENANCE	525.84	807.34	400.00	700.00
OTHER EXPENSES	400.00	565.85	400.00	400.00
EQUIPMENT (SOFTWARE)	791.53	1,252.38	1,000.00	1,000.00
EQUIPMENT (COMPUTER)	3,000.00	199.00	3,000.00	2,000.00
TOTAL WATER ADMIN	47,375.67	41,940.65	49,420.43	50,004.83

	FY 12-13	FY 13-14	FY 14-15	FY 15-16
PERSONNEL EXPENSE	ACTUALS	ACTUALS	BUDGET	BUDGET
UNEMPLOY COMP	1,606.03	1,496.16	7,331.78	2,209.83
WORKER'S COMP	3,456.72	3,395.62	6,075.60	3,795.78
HEALTH INSURANCE	6,531.51	5,917.91	15,770.43	17,718.96
HEALTH SAVINGS ACCOUNTS	1,492.50	0.00	0.00	0.00
HEALTH INSURANCE HRA	0.00	0.00	2,500.00	0.00
FICA	5,541.00	6,582.32	4,105.10	8,434.05
MUNI-RETIREMENT	5,238.07	5,506.05	7,910.04	7,717.43
EMPLOYEE DISABILITY INS	170.64	172.71	170.64	175.00
LIFE INSURANCE	71.28	65.70	71.28	75.00
EDUCATION	160.00	0.00	160.00	0.00
TOTAL PERSONNEL	24,267.75	23,136.47	44,094.87	40,126.05
OTHER EXPENSE				
P&C INSURANCE	7,948.70	9,798.25	10,048.00	10,000.00
PUBLIC OFFICIALS LIABILITY	316.98	348.74	364.74	353.93
EMPLOYMENT PRACTICE INS	378.00	395.23	403.09	391.15
PROFESSIONAL EXPENSE	600.00	16,975.00	600.00	600.00
WATERLINE MAPPING	0.00	0.00	0.00	5,000.00
OTHER EXPENSES	1,900.00	0.00	1,900.00	0.00
TOTAL OTHER EXPENSE	11,143.68	27,517.22	13,315.83	16,345.08
CAPITAL EXPENDITURES				
STREET WATER LINES	0.00	0.00	30,000.00	30,000.00
WATER LINES-LABOR	7,805.47	14,659.79	15,000.00	15,000.00
WATER LINES-ENG & DES	15,840.00	2,150.00	10,000.00	10,000.00
WATER LINES-MATERIALS	29,011.24	27,515.86	29,000.00	29,000.00
WATER TOWER MAINT	0.00	0.00	5,000.00	30,000.00
VEHICLE	0.00	0.00	0.00	0.00
WATERWELL REDEVELOPMENT	0.00	27,756.00	0.00	0.00
BACKHOE	0.00	19,908.50	0.00	0.00
WATER PROJ CONSTRUCTION	0.00	36,253.42	0.00	0.00
WATER LINE PROJ				
MATERIALS	0.00	134,809.38	0.00	0.00
WATER LINE EQUIPMENT				
RENT	0.00	130,100.53	0.00	0.00
TOTAL CAPITAL	52,656.71	393,153.48	89,000.00	114,000.00
DEBT SERVICES				
1984 BOND PRINCIPAL	23,131.00	24,663.79	26,080.18	27,400.47
1984 BOND INTEREST	18,719.00	17,186.21	15,769.82	14,449.53
WATERLINE NOTE PRINC.	7,722.10	7,937.34	0.00	0.00
WATERLINE NOTE INT.	688.09	352.70	0.00	0.00
99 WATERLINE BOND PRIN.	20,000.00	18,372.25	20,000.00	0.00
99 WATERLINE BOND INT.	1,905.93	1,562.50	522.50	0.00
RF3-095 WATERWELL INT.	4,153.23	3,910.15	3,910.15	3,659.79
RF3-095 ADMIN FEE	8,306.45	7,820.31	7,820.31	7,319.58
RF3-095 WATERWELL PRIN.	24,307.31	25,036.53	25,036.53	25,787.63
RF3-129 WTF PRINC.	88,621.56	91,280.21	91,280.21	94,018.61
RF3-129 WTF INT.	22,258.96	21,372.75	21,372.75	20,459.94
RF3-129 ADMIN FEE	44,517.92	42,745.49	42,745.49	40,919.89
SINKING FD WATER TOWER	20,000.00	0.00	15,000.00	0.00
SINKING FD RESERVOIR COVER	0.00	0.00	15,000.00	0.00
WTF SINKING FUND	28,371.00	0.00	22,020.51	98.54
TOTAL DEBT SERVICE	312,702.55	262,240.23	306,558.45	234,113.98
TOTAL WATER OPERATION	761,178.33	1,090,509.74	814,823.01	779,995.00



City Clerk & Treasurer's Report's

Fiscal Year Ending June 30, 2014

The following reports are a summary of what happened financially in our City during the last fiscal year from July 1, 2013 to June 30, 2014. Should anyone have questions or need information please come into our office at 222 Main St. or call 334-2112. We will be happy to answer any questions if we can or direct you to the appropriate department for answers. I wish to thank my assistant Clerk/Treasurers Rosemarie Hartley and Stacey Therrien for their hard work and dedication to the City of Newport and thanks to you the citizens of Newport for your continued support.

Respectfully,

James D. Johnson
City Clerk/Treasurer

	TAX LEVY	
	2013-14	2014-15
Municipal Grand List	\$255,255,193	\$256,167,800
Education Grand List	\$255,724,200	\$255,003,174
Homestead Rate	2.7834	2.8845
Non Residential Rate	2.9197	3.0390
Municipal Rate	1.1631	1.1846
Appropriations	.0771	.0805
Voted Exempt	.0146	.0117
Homestead School Rate	1.5286	1.6077
Non-resident School Rate	1.6649	1.7622
School Taxes	3,680,631	3,849,440
Appropriations	195,485	203,889
Municipal Taxes	2,947,750	3,000,022
Total Taxes	\$6,823,866	\$7,053,351

Revenues & Expenses Fiscal Year Ending June 30, 2014	
Revenue	
Taxes & Assessments	\$7,201,713
General Government	281,291
Public Safety	299,161
Public Works	180,843
Recreation and Culture	413,095
Investment Income	6,589
Total Revenue	\$8,382,692
Expenses	
General	456,256
Public Safety	1,149,957
Public Works	925,345
Recreation and Culture	596,731
Other Expenses and Appropriations	366,467
Personnel Expenses	541,045
Capital Improvements	189,292
Debt Service and Sinking funds	237,922
School Appropriation	3,621,470
Total Expenses	\$8,084,485
Excess Revenue over Expenses	298,207
Assigned Expenses	(132,342)
Excess Revenues and other sources over Expenditures and other sources	165,865
Fund Balance at Beginning of Year	\$1,367,377
Fund Balance at End of Year	\$1,533,242

Balance Sheet – Governmental Fund Fiscal Year Ending June 30, 2014	
Assets	
Cash	\$1,966,316
Delinquent Tax receivables	
Net reserves of \$204,781	103,854
FEMA Grant receivable	28,124
Other receivables	132,635
Due from other funds	3,848
Prepaid expenses	149,016
Total Assets	\$2,383,793
Liabilities	
Due to other funds	\$ 218,057
Customer deposits	6,987
Accounts Payable	245,288
Accrued wages	40,400
Accrued vacation/sick/comp	127,387
Other accruals	1,737
Unearned revenue	210,695
Total Liabilities	\$ 850,551
Fund Balance	
Committed	\$ 650,738
Assigned	300,961
Unassigned	581,543
Total Fund Equity	1,533,242
Total Liabilities and Fund Balance	2,383,793

Restricted/Assigned/Committed Funds Fiscal Year Ending June 30, 2014	
Committed Fund Balances as of June 30, 2014	
General Fund	
Committed for FY-2015 Budget Deficit	\$223,000
Committed for Coventry St. Sinking Fund	86,751
Committed for Tennis Court Sinking Fund	17,586
Committed for Bike Path Sinking Fund	49,273
Committed for Unspent Bridge Bond Funds	186,958
Committed for Reappraisal	56,743
Total General Fund	\$620,311
Recreation Fund	
Committed for use in the Recreation Fund	30,427
TOTAL COMMITTED FUND BALANCES	\$650,738

Delinquent Sewer & Water As of January 23, 2015					
Sewer:	266	Water:	331	Total: 597	
Current	\$53,356	Over 30	859		
Over 60	907	Over 90	31,265		
Over 120	54,833	Total	\$141,220		
Delinquent Taxes As of January 23, 2015					
Tax Year	Payment 1	Payment 2	Interest	Penalty	Total
2012-13	\$38	\$4,795	\$275	\$387	\$5,495
2013-14	\$37,680	\$62,611	\$7,858	\$8,023	\$116,172
Total	\$37,718	\$67,406	\$8,133	\$8,410	\$121,667

Assigned fund balances June 30, 2014	
<u>General Fund</u>	
Assigned for Public works Vehicles	\$ 68,961
Assigned for Street Resurfacing	232,000
Assigned in previous years expended in Fiscal Year 2014	
Public Works Vehicles	36,901
Street Resurfacing	73,260
Street Reconstruction	17,218
Materials	4,963

East Main Street Cemetery Fund Fiscal year Ending - June 30, 2014	
<u>Revenue</u>	
Dividends	4,579
Net gain from investments	16,965
Other income	25
Total Revenue	21,574
<u>Expenses</u>	
Admin Fees	1,879
Contracted services	7,900
Other	287
Total Expenses	10,066
Revenue over Expenses	11,508
Fund Balance at Beginning of year	200,269
Fund Balance at End of Year	211,777

Deferred Revenue	
Project D.A.R.E.	\$ 4,288
Act 60 Reappraisal	161,554
Bike Path Grant	44,853
Total Referred Revenue	\$210,695

Mooring Management Fiscal Year Ending June 30, 2014	
Revenues	\$4,200
Expenses	3,920
Revenue over Expenses	280
Fund Balance at Beginning of Year	3,360
Fund Balance at End of Year	3,640

Niles Fund Fiscal Year Ending June 30, 2014	
<u>Assets</u>	
Checking Account	\$ 22,658
Investments	113,168
Total Assets	135,826
<u>Liabilities</u>	
Due to Other Funds	993
<u>Net Position</u>	
Reserved for trust fund	62,000
Unreserved	72,833
Total	134,833
Total liabilities and Net Position	\$135,826

Community Development Block Grant Fiscal Year Ending June 30, 2014	
<u>Revenue</u>	
Federal & State Grants	\$ 3,000
Interest	28
Total	3,028
<u>Expenses</u>	
Multi Family Grant	3,000
Total	3,000
Revenue over Expenses	28
Fund Balance Beginning of Year	31,524
Fund Balance End of Year	31,552

**VITAL STATISTICS REPORT
FOR THE YEAR ENDING DECEMBER 31, 2014**

MARRIAGES

2010	41
2011	37
2012	38
2013	41
2014	31

BIRTHS

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2010	125	97	222
2011	122	104	226
2012	113	121	234
2013	120	108	228
2014	118	94	212
RESIDENTS OF THE CITY			40

DEATHS

<u>YEAR</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>
2010	79	71	150
2011	67	80	147
2012	78	73	151
2013	81	74	155
2014	75	65	140

2013 DEATHS SHOWN BY AGE GROUP

UNDER 1 YEAR	3
BETWEEN 1 AND 10 YEARS	0
BETWEEN 11 AND 20 YEARS	0
BETWEEN 21 AND 30 YEARS	4
BETWEEN 31 AND 40 YEARS	6
BETWEEN 41 AND 50 YEARS	3
BETWEEN 51 AND 60 YEARS	10
BETWEEN 61 AND 70 YEARS	14
BETWEEN 71 AND 80 YEARS	27
BETWEEN 81 AND 90 YEARS	49
BETWEEN 91 AND 100 YEARS	24
OVER 100 YEARS	0
TOTAL	140
RESIDENTS OF THE CITY	62



2014 Parks & Recreation Department Report



It is the organizational purpose of the Department of Parks & Recreation to provide the citizens of Newport with a broad selection of recreational and leisure time activities. We strive to enhance the quality of life in the community and to maintain and develop future programs and facilities, as the area's needs change. Recreation is for everyone, no matter what age.

The paragraphs to follow will provide you with any update on each of the facilities managed by the Parks & Recreation Department and an overview of offered programs and events.

Gateway Center

The newly installed carpet, complemented by the improved front steps, make the Gateway Center even more attractive for weddings and functions at the city-owned and operated world-class facility. Several improvements are scheduled to take place this year on the bathrooms and more.

Income generated by the Gateway Center continues to increase steadily, and we look forward to substantially increasing the Gateway revenue in the years to come. Rates have increased by 3%, and the facility remains a very affordable rental space for all types of functions. It is a world-class facility at very affordable rental rates.

Newport City Dock

New docks have now been installed on all slips coming off of the fixed bulkhead. Boaters there now have a more stable and safer dock to exit on to. Next will be the phased replacement of the aging finger dock system located directly in front of the Gateway. Hopes are to increase the number of slips located there by reducing the width of fingers to 4' instead of 6'.

Mooring station inspections remain on schedule and any insufficient tackle is being repaired or removed. Currently there are mooring stations available and certificates of registration are being accepted now.

Gas sales have continued to increase dramatically. Last year saw a 125% increase from the year before. The vessels that arrive at the docks increase in size every year, and the number of vessels increases causing the gas sales to continually go up. Plans are underway to make the dock friendlier to larger vessels.

Gardner Memorial Park

Plans for park improvements, being driven by a group of selfless citizens working hard to raise much needed funds for the playground and other park amenities, are well underway. Currently a Phase 1 Environmental Site Assessment is underway which will clear the path for the planning of a park re-design and drainage design. The goal is to better situate park amenities and provide logical flow to the park, as well as installing safe, modern play experiences for all ages. A grant was awarded to the city in the amount of \$30,000 to conduct the site assessments and planning aspects of the project. Future funds will be sought to accomplish the plans produced through the design stage. The Gardner Park Restoration Committee meets monthly and conducts various fundraisers throughout the year to raise money for the playground. Help is needed. Your contributions are valuable, whether they are monetary, products, time, or ideas. Please help Newport build a better park. Gardner Park Restoration meetings are held in the Newport City Council Room on the first Monday of each month at 5pm and are open to the public.

The Parks & Recreation Department is thrilled to report that the skate park installed during the summer of 2013 received the Facility of Merit award from the Vermont Recreation and Parks Association during their 2014 annual meeting.

Prouty Beach & Campground

Revenue generated at Prouty Beach continues to increase. The facility is often completely filled during summer weekends causing staff to create temporary sites on an overflow field to accommodate patrons. Various special events, weddings and parties keep the pavilion and beach area lively with activity nearly every weekend.

Six new sites were added to accommodate larger recreational vehicles (RVs), and tents. The new RV sites can easily handle units 40' and larger. The new tent sites offer much needed privacy for tenters who don't have the luxury of indoor spaces. The installation of these sites will help to reduce the number of patrons refused due to unavailability. Prouty Beach is a highly sought after camping destination and the new sites will enable more people to enjoy the beauty of Newport and Lake Memphremagog.

Also new to Prouty Beach is the installation of a shuffleboard court, which will soon be paired with horseshoe pits to offer adults more recreational opportunities. Internet services improved dramatically last season with improvements in infrastructure allowing more campers to enjoy faster Internet speeds. The old rotting fences are being gradually replaced with a large section completed last summer, leaving only one remaining section left to be replaced.

Programs and Events

The addition of more programming opportunities for children and adults has been extremely well received. Youth camps are currently being offered every time there is no

school and all summer long. Nearly every offering is being attended by the maximum number of participants allowed. Plans are currently being considered to accept larger groups. New adult programs like Pickleball and Sharon Stewart Workouts are being attended by huge numbers of participants.

Income generated from programs nearly doubled in fiscal year 2013-2014. There seems to be an ever-increasing demand for more programs. Staff is working overtime, on holidays, and weekends to offer quality programming at affordable prices. Plans are to continue to expand offerings to meet the needs of as many citizens as possible. Events in downtown Newport are drawing more and more attendees who experience wonderful community building activities and entertainment opportunities. Newport Live has been crucial in the increased attendance at events; without them the word about events goes unheard, and the cohesion between participating organizations comes unglued.

We are especially thrilled to be resurrecting the ice castles of old. Last winter Parks & Recreation staff tuned up the ice saw made in the late 1990s by Robert Desrocher and cut about 80 blocks of ice that were stacked and lit for Winterfest. This year we assembled the masses with hopes of creating an ice maze as grand as the castles of old. Work is still being done on the maze by an army of volunteers thrilled to be working on such a wonderful community building project.

Newport Senior Center & The Forever Young Club

Offering delectable meals every Wednesday in the Forever Young Club located on the bottom floor of the Municipal Building, the Senior Center & The Forever Young Club brings conversation, nutrition, and fun to area seniors. Not only are the meals outstanding, but programs like Monte Carlo, bingo, summer barbeque, and more make community the key ingredient to the “golden years”.

To join the Forever Young Club, one needs to pay \$10 in annual dues and be at least 50 years old. Those interested are encouraged to take advantage of a trial period before joining. Members enjoy a great variety of recreational offerings.

Recreation Committee

The Recreation Committee meets the first Monday of each month in the City Council Room of the Municipal Building at 5:45 and are open to the public. Newport City residents are encouraged to join the Recreation Committee and be a part of the vision and mission that drives the Newport Parks & Recreation Department. Members create and volunteer at special events and programs throughout the year while driving policy and procedure decision making. Feel free to drop in on a meeting any time.

Overall

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

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

***Respectfully Submitted,
Andrew Cappello, Newport Parks & Recreation Director***



Mac McKenny, Jess Booth, Andrew Cappello

We create community through people, parks & programs

2014 Newport Forever Young Club Senior Center Report

As always, 2014 was a very eventful year for the Newport Senior Center (Forever Young Club). For the past two years, we've maintained a membership of approximately 45-50. We lost a few of our special members and some have gone to nursing homes but we have gained others to bring up the ranks.

In 2013, because of the retirement of our previous cook, Esther Searles volunteered to assume the cook's duties and soon became full-time. The membership has been very satisfied with the cook's weekly meal, which offers a balanced diet.

It was also a good year for our RSVP (Retired Senior Volunteer Program). Enrollment requirements are a general interest in helping around the center in various capacities, helping to set up the tables for the meals and seeing dishes reach the dishwasher, visiting members in area nursing homes and sometimes transporting some to and from the center. It is noted there are those who do the above but do not wish recognition but they are appreciated just the same. There are two exercise classes a week at the center. One is on Tuesdays and Thursdays from 10:00am – 11:00am headed by Betty Hutchins and the other is on Fridays from 10:30am – 11:30am run by Alena Sherlaw.

The picnic at Prouty Beach was cancelled due to the weather and like our annual foliage trip; both will be cancelled because of non-participation. To substitute these two annual events, the City of Newport has replaced them with a Monte Carlo event and two annual city-financed bingo games.

Although the club has put on craft shows, bazaars and rummage sales in the past year, many members feel their ages and health problems now prevent them from volunteering. However, several members bring in things for a table to sell by donation to members et al; such proceeds used around the club without dipping into the club's funds and the table gets quite interesting. I encourage those who wish to fellowship with others, participate in game activities (cards, penny bingo, regular bingo) to come and enjoy a good meal for just \$4.00 (\$5.00 for non-members or visitors) to see if joining is what they'd like to do. Joining the Forever Young Club is \$10.00 per year for dues which entitles members to all of our activities.

Respectfully,
Lorraine Sargent
President & Acting Director
Forever Young Club



Public Works Department Report

The Newport City Department of Public Works is responsible for the planning, design, construction, operation and maintenance of a variety of public facilities and provides basic services that affect the daily lives of everyone who lives and works in Newport. Things we take for granted — pure drinking water, wastewater collection sewers, passable and well-lit streets, and controlled intersections— are all part of the important and complex function of the Public Works Department. The facilities under the guidance of the department include city highways, water distribution and treatment, wastewater collection, wastewater treatment plant, recycling services, selected public buildings and departmental vehicles. The department's overall goal is to provide the essential services necessary for the well-being of the community in accordance with public needs. The department employs a trained work force of fourteen full-time and four part-time employees and performs routine, budgeted and capital improvements. Although the general public may not fully appreciate the dedication and efforts made on their behalf, Newport is fortunate to have highly qualified personnel with the experience and expertise to perform many tasks, which would otherwise have to be performed by outside contractors at considerable expense. Public Works' employees work nights, weekends and holidays under extreme conditions to accommodate the needs of city residents and commercial and industrial businesses.

Streets

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

Construction

The Western Avenue Water Main Project: was in its second construction season. The original project which was 4800' in length was to update the water main along Western Avenue, install a steel casing under the interstate access road, run down Clyde Street and along Hill Street back up to Western Avenue. During the process we changed the direction of the line to continue up Western Avenue. This change required the pipe to cross the Clyde River, which the city contracted with Engineers Construction Inc. to install 400' of polyethylene fused pipe underneath the Clyde River by performing a directional bore which had no impact on the river. On the upper side of the directional bore under the Clyde River, the new pipe will be installed along the toe of the steep slope off the east side of Western Avenue. This area which runs up to Hill Street is within a wetland area and is 1100' linear feet in length. The city has applied for a permit through the State of Vermont and Army Corps of Engineering. The city is waiting for the state permit to start the final phase of the project. The original project cost estimate back in September 2013 for the 4800' was \$1,300,000. That estimate at today's construction per foot cost was \$270.83. The current shortened project will consist of 3810 linear feet which would be \$1,031,874.90. Our pipe is currently installed at \$162.53 per linear foot by city employees. Most of the remaining main line pipe and materials to be installed have also already been purchased. My estimate pending no unforeseen issues for the remaining project total cost shouldn't exceed \$675,000. Currently the 12" water main and all connections from Mount Vernon Street to Clyde Street are now in use. The old 8" water main has been abandoned.

Gardner Park Drainage Project: The city installed a drainage system in Gardner Park. The system ran along Western Avenue down the edge of T P Lane, crossed the park road and ran along the outside of the wastewater treatment facility fence. This project consisted of 12", 18" and 24" culvert pipe totaling 980' with 2-4' and 5- 6' diameter structures. The project was initiated to help the fields during heavy rainfalls and remove the unsightly ditches. The project cost including labor totaled \$53,478.42.

New Construction

Streets that may see new pavement as well as additional work to them will be Union Street, Wilson Street, Elm Street, Short Bluff Road, Park Avenue, Landing Street, Broadview Street, Hoskins Avenue, Colfax Street, Western Avenue, Kent Lane, T P Lane, Trempe Street, Sias Avenue, Blanchard Avenue, Hillside Street, Weaver Street, Hinman Street and Wells Street.



Recycling

State of Vermont – Universal Recycling Law: Starting July 15, 2015 a mandatory ban of disposing of certain waste from landfills. Recyclables include aluminum/steel cans, aluminum foil/aluminum pie pans, glass bottles/jars, PET and HDPE plastic containers, bottles and jugs, corrugated cardboard, white/mixed paper, newspaper/magazines, paper mail/envelopes, box board and paper bags.

The Public Works Department also oversees the city's recycling center. Residents only can recycle at the residential transfer station located on Coventry Street. Plastics, from #1 through #7 are recyclable but not all are accepted at our facility.

The city's Recycling Center is open Wednesdays 8am-4 pm and Saturdays 8am-12 noon.
Hazardous Waste Days will be held on May 16th and October 10th from 8:00-12:00 am.

Sewer

The city extended the sewer system at Prouty Beach Campground to add on six new additional camping sites.

Water

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

In closing, I would like to say I am proud and truly enjoy being a part of all the great ideas and changes that keep moving our city forward and making it a better place to live. I'd like to thank my crew of Larry, Rene, Dan, Marcel, Robert, Tom, Curtis, Chris, Alex and Jeremy for their hard work and dedication. The job certainly has its challenges and difficulties, but I feel privileged to serve the residents of this city. I will continue to strive to make this city beautiful, functional, and a place to be proud to live.

I would also like to express my appreciation to John Ward/City Manager who believed in me over fifteen years ago when I became Director of Public Works. His guidance/support and teamwork will be greatly missed. I'd like to wish him the best in his new adventure in life.

Thank you for your continued support.

Respectfully submitted
Thomas L. Bernier
Director of Public Works



Newport Police Department
222 Main Street
Newport, VT 05855



Chief Seth C. DiSanto
seth.disanto@state.vt.us

Tel: (802) 334-6733
Fax (802) 334-2818

2014 Annual Report

To the Citizens of Newport City:

The year 2014 focused on Community Policing, to include foot patrols, public speaking, education and high visibility/directed patrol. Family disturbances with relationship to alcohol, opiate drug abuse and assisting persons dealing with mental health afflictions continue to demand allocation of resources. This year we answered an additional 602 calls to service than in previous years, reinforcing the ideology that we must look to add additional resources and technology to keep up with the demand for providing the highest quality of services to our citizens. Please see the stats below and feel free to contact me should you have any questions. Thank you for your continued support of your Police Department.

Sincerely,
 Chief Seth C. DiSanto

<u>Incidents</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
No Code Entered	6	0	6
Consent Search	25	7	15
Homicide/Murder	0	0	1
Natural Death	1	11	9
Sex Offense, Forcible Rape	4	1	1
Sex Offense, Attempted Forcible Rape	0	1	0
Sex Offense, Forcible Fondling	4	0	2
Sex Offense, Non Force, Statutory Rape	0	4	1
Sex Offense, Child Molestation	6	6	3
Attempted Sex Offense	1	2	6
Sex Offense, Other (Forcible)	7	13	13
Attempted Robbery w/ Firearm	0	1	0
Sex Offense; Att. Forcible Rape	1	0	0
Sex Offender Reg. - Failure to Reg.	0	3	4
Ag Assault W/Firearm	0	1	0
Ag Assault W/Knife	1	0	0
Ag Assault W/Other Weapons	1	1	0
Ag Assault No Weapon	4	1	6
Assault Simple, Not Aggravated	42	21	27
AG Assault Police W/Knife	1	0	0
Aslt Police, Not Aggravated	0	1	0
Assault Intimidation	5	0	1
Stalking	0	1	2

Burglary	6	4	17
Burglary / B&E - No Force	3	1	10
Burglary No Force Residence	11	11	0
Burglary No Force Non-Residence	2	6	0
Burglary Force Residence	0	13	0
Burglary Attempt Residence	0	1	0
Death Investigation - Undetermined	3	3	1
Larceny Purse Snatching	2	1	0
Larceny Shoplifting	7	17	15
Larceny Attempt - Shoplifting	0	1	0
Larceny From Motor Vehicle	13	13	35
Larceny Attempt from MV	0	1	0
Larceny Attempt From Building	0	1	0
Larceny Bicycles	6	5	5
Larceny From Building	15	10	8
Larceny All Other	36	42	43
Larceny Pocket Picking	0	0	1
Theft Automobile	4	1	4
Theft Other Vehicle	0	2	0
Counterfeit Coins, Bonds, Etc.	1	2	0
Fraud Bad Checks	4	3	2
Fraud, Checks Closed Account	1	0	0
Fraud	0	1	2
Fraud, Impersonation	1	1	2
Fraud, False Pretense/Swindle	1	0	0
Fraud, Credit Card, Teller Machine	0	0	1
Embezzlement	1	1	2
Stolen Property Possession	1	1	1
Stolen Property Recovering	0	2	0
Vandalism	0	1	44
Vandalism Of Motor Vehicle	10	8	0
Vandalism, Commercial Building	2	1	0
Vandalism, Schools, Public Pro	3	2	0
Vandalism Of Residence	10	5	0
Vandalism-Misc	32	8	0
Illegal Waste Transport	0	0	1
Lewd, Adultery	0	0	3
Lewd, Immoral Practices	9	0	0
Lewd, Indecent Exposure	2	0	0
Sex Offender Registry Check	18	43	50
Cont Substance/Sale/Manu/Marijuana	1	0	0
Regulated Drug - Possession of	42	22	18
Regulated Drug - Sale	0	4	0
Regulated Drugs Cultivation	1	0	0
Drugs; Civil Violation	0	0	11
Prescription Fraud	1	0	1
Regulated Drugs - Sale of	5	0	0
Abandoning a Child	0	1	0
Mistreatment Of Child	9	1	1
Contributing to Minors	0	1	1
Runaway Juvenile	9	3	0
Domestic Abuse Order Violation	7	10	8
DUI Of Liquor	46	28	24

Procuring Liquor for a Minor	0	1	0
Illegal Possession By A Minor	3	1	0
Other Liquor Law Violations	3	3	0
Disturbing The Peace	7	2	0
Child Offense	0	0	3
Family Disturbance	65	70	64
Public Nuisance / Pranks	1	0	0
Disorderly Conduct Other	32	19	24
Condition Of Release Violation	44	27	32
Impeding Police Officer	1	0	0
Discharge Firearms/Works Illegal	1	0	0
Phone Offenses	12	15	11
Threatening Phone Calls	1	1	0
False Information To Police	0	2	1
Bomb Threat	0	2	1
Probation-Parole Violation	0	0	1
Obscene Phone Calls	1	0	0
Trespassing Violation	13	20	30
Fugitive	0	2	0
Arrest On Warrant; Fed/Police Check	43	64	55
Accident Injury DMV Report	7	9	4
Accident-Fatal (Traffic)	1	1	0
Accident Damage DMV Report	90	62	60
ATV Incident	0	6	8
Motor Vehicle, Disturbance	93	135	113
Motorcycle / Recreation Vehicle Problem	0	1	0
Careless Negligent Motor Vehicle	2	0	2
LSA Motor Vehicle	8	8	15
Attempting to Elude Police	1	1	1
DLS Criminal	67	25	47
Littering	4	4	1
Background Investigation	9	18	19
Burglary Alarm	12	17	14
Noise Disturbance	82	76	54
DLS-Civil	3	2	4
Fire - Undetermined Cause	2	4	0
Fire Department Assist	2	1	14
Fire Alarm	0	1	6
Property Watch	2	2	0
Canine Use (Police Dog)	9	5	3
Abandoned Vehicle	0	1	0
Alarm	69	68	86
Ambulance or Medical Assist	16	15	42
Animal Problem	71	81	86
Agency Assist	206	274	301
Attempt to Locate	1	3	3
Attempted Suicide	0	1	0
Bomb Threat	1	0	1
Citizen Dispute	192	252	168
Citizen Assist	114	118	177
E911 Hang-up	29	12	19
Foot Patrol	5	373	553
Communications Offense	9	7	7

Dead Body	8	0	0
Directed Patrol	0	18	256
Escort	1	1	1
False Alarm	102	84	57
Fire	0	4	12
Arson Single Residence, Inhabited	0	0	1
Fireworks	0	3	1
Intoxicated Person	68	40	43
Juvenile Problem	66	79	72
Loitering	0	0	1
Lost and Found Property	13	18	39
Residence or Vehicle Lockout	4	4	2
Motorist Assist	4	6	19
Message Delivered	6	4	10
Mental Health Assistance	8	8	32
Missing Person	6	6	0
Boating Incident	0	15	6
Not Classified	1	5	13
Boaters Assist	0	2	0
Accident Fatal(traffic)	0	1	0
Parking Problem	4	5	10
Property Damage, Non - Vandalism	7	10	6
Suspicious Person/Circumstances	388	422	437
Recovered Stolen Property	3	1	3
Recovered Stolen Vehicle	0	1	1
Snowmobile/ATV Accident/Incident	7	1	8
Search Warrant	3	3	4
Traffic Hazard	6	13	10
Traffic Offense	22	23	16
Speeding 1-10mph Not Interstate	0	1	0
Speeding Local 11-20mph	0	1	0
Public Outreach Programs \ Speaking	23	34	85
Unsecured Premises	20	43	55
Threatening	8	10	17
Vehicle Serial # Inspection	2	8	36
Pornography / Obscene Material	1	2	1
Escaping From Custody	1	0	0
Quarrels	1	0	0
Obstructing Justice	2	1	0
Impounded Vehicle	0	1	0
Illegal Alien Detention	0	1	0
Checkpoint	1	0	2
Cruelty to Animals	1	0	0
Driving / Roadways Lanes for Travel	1	1	0
Stop and Yield Intersections	0	2	0
Fish and Game Offense	1	1	1
Obstructing Windshields	2	2	0
Training	2	0	0
Welfare Check	90	63	46
Totals	2656	3117	3722



2014 Fire Department Annual Report

Dear Citizens,

2014 proved to be an extremely busy year for your fire department. The department responded to well over 200 calls varying from major structure fires, motor vehicle accidents, haz-mat clean up, grass fires, several mutual aid calls as well as EMS assist calls. The department has also been very busy providing fire extinguisher training and fire prevention classes to various businesses, organizations, schools, daycares, and citizens of this community. Our roster is strong with 28 members. We would like to thank all the employers, who unselfishly allow our department members to leave their jobs in order to protect our city.

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

Our equipment is in good shape. All equipment is certified and tested to Federal regulations. We're very happy with our 2014 Heavy Rescue that we received in July. It's a great asset to the Fire Department. It ran its first call just a few hours after taking delivery. We thank the voters of the city for supporting us in this purchase and invite all to stop by the fire house and look at all the equipment and apparatus that we have.



The department would like to thank all of the citizens in the area who participate in our fundraising events. We would also like to thank all the businesses that make these fundraisers possible with your generous donations. Without the support of the citizens and businesses, it wouldn't be possible to run this department at the level of service that the City has benefited from over the previous years. Our fundraisers really help out in augmenting our budget. It fills us with great pride knowing that in these tough times the citizens and businesses are always there. Again The Newport City Firefighters say Thank You.

Respectfully submitted,

Jamie LeClair – Chief

Phil Laramie – 1st Assistant Chief

Donald (Pedro) Grondin – 2nd Assistant Chief



Zoning Administrator's Report

Planning Commission

The Planning Commission (PC) had a busy year. The PC completed development of a new proposed City Plan (Master Plan) and held a public hearing on December 23, 2014. After making many revisions, additions and edits as a result of public input at the December 23, 2014 hearing, the Planning Commission voted to forward the Proposed Plan to the City Council for their review and approval at the Planning Commission's January 6, 2015 meeting.

The Planning Commission consists of:

Charles Elliot, Chair Clark Curtis, Vice Chair Jennifer Leithead, Clerk Daniel Ross Woodman Page

Planning Commission Meetings are typically held on the first and third Tuesday of each month at 7:00 pm in the City Council Room of the Municipal Building. The public is always welcomed and encouraged to attend all meetings.

Development Review Board

The Development Review Board held six public hearings and reviewed seven permit applications. It approved all seven permits. The DRB consists of the following persons:

John Harlamert, Chair	Alternates
Agathe Coburn, Vice-Chair	Patricia Vinson
Dan Ross, Clerk	Jay Gonyaw
Harriet Hall	
Denise Bowen	

Their meetings are typically held on the 2nd and 4th Wednesdays of the month in the City Council Room of the Municipal Building at 7:00 p.m. The public is always welcomed and encouraged to attend all meetings.

Issued Permits

The total number of permits issued for 2014 decreased—for a total of 56 permits. Below is a breakdown of all permits issued in the last 5 years.

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
New Construction:					
1 & 2 family dwellings	2	15	6	2	3
Commercial/Industrial buildings	1	1	0	3	5
Additions/Renovations:					
1 & 2 family	26	25	38	31	33
Commercial/Industrial	6	17	14	13	11
Other:					
Merged Lots	3				
Subdivisions	2	5	8	1	4
Signs	8	4	8	8	6
Totals -	56	68	78	55	60

The Zoning Administrator's office hours are Monday – Thursday 8:00am to 12:00 Noon.

Respectfully submitted by,
Charles Elliott
Zoning Administrator



20 14 Assessor's Report

The **CLA** determined by the Vermont Tax Department for the City went from 85.97% to 85.16%. Even this small change in the City's CLA will result in a half cent increase in the State's Education Fund tax rate. On top of this increase the State Legislature is expected to increase the base rate by two cents.

The City Council decided to change the date of the next **reappraisal** from 2016 to 2017. The City is expected finalize a contract for a complete City wide reappraisal to be completed for the April 1, 2017 Grand List. Behind the scene work will start immediately after the contract is executed and property inspections will begin this spring.

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

Homestead Property is owned and occupied by a VT resident as his or her principal home on April 1, and declared as a homestead on Form HS-122, Section A, that is filed with the VT Department of Taxes. **A Homestead Declaration must be filed each year.**

Forms can be downloaded from:

<http://www.state.vt.us/tax/propertyadj.shtml>

The Vermont Legislature has continued the requirement for **tax exempt properties** provide assessing officials with the insurance replacement cost of exempt property. If an exempt property is not insured, the owner of the property must provide a written explanation of why the property is not insured. 32 V.S.A. § 3802a.

Respectfully submitted by,
Spencer B. Potter
Assessor

City of Newport, Vermont



Auditor's Report



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Newport, Vermont's, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

www.kbscpa.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Newport, Vermont, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 29 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in cursive script that reads "K. Brannigan & Surgat". The signature is written in black ink and is positioned above the typed name and date.

St. Albans, Vermont
September 17, 2014

City of Newport, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2014

As management of the City of Newport, we offer readers of the City of Newport's financial statements this narrative overview and analysis of the financial activities of the City of Newport for the fiscal year ended June 30, 2014.

Financial Highlights

- The assets of the City of Newport exceeded its liabilities at the close of the most recent fiscal year by \$12,490,638 (net assets). Of this amount, \$1,632,078 (unrestricted net assets) may be used by the governmental activities of the City to meet the City's ongoing obligations to its citizens and creditors. For the business-type activities the net assets are \$4,629,799, which means that if we were to liquidate the water/sewer funds we would have a cash surplus of \$4,629,799. Net assets attributable to business-type activities decreased by \$262,266 during the last fiscal year.
- As of the close of the current fiscal year, the City of Newport's governmental funds reported combined ending fund balances of \$1,499,175. Of this total amount, \$577,903 is available for spending at the government's discretion (unassigned fund balance). Management has committed \$620,311 of the fund balance for particular purposes, and \$300,961 is assigned.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

The City of Newport maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund and the Capital Projects Fund which are considered to be major funds. The City of Newport has two non-major governmental funds which are reported as "other Governmental Funds". These non-major funds include the Recreation Fund and the Mooring Management Fund. Combining financial statements for these funds are located on pages 34 and 35.

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

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

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

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

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

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

The expendable funds are the Police Public Safety Fund, East Main Street Cemetery Fund and the Community Development Block Grant Fund. The financial statements for these funds are located on pages 10 and 11 with combining statements located on pages 36 and 37.

The only non-expendable fund that we have is the Perley J. Niles Fund and the financial statements for this fund are located on pages 38 and 39.

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City of Newport, assets exceeded liabilities by \$12,490,638 at the close of the most recent fiscal year.

By far the largest portion of the City of Newport's total net assets (80%) reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure) less any related debt used to acquire those assets that are still outstanding. The City of Newport uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City of Newport's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

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

City of Newport, Vermont's Net Assets
June 30, 2014

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
Current and other assets	\$ 2,972,529	\$ 2,588,574	\$ 1,260,894	\$ 888,310	\$ 4,233,423	\$ 3,476,884
Capital assets	<u>7,314,516</u>	<u>7,188,649</u>	<u>10,896,936</u>	<u>10,592,572</u>	<u>18,211,452</u>	<u>17,781,221</u>
Total Assets	<u>\$ 10,287,045</u>	<u>\$ 9,777,223</u>	<u>\$ 12,157,830</u>	<u>\$ 11,480,882</u>	<u>\$ 22,444,875</u>	<u>\$ 21,258,105</u>
Other liabilities	\$ 1,618,304	\$ 959,888	\$ 35,071	\$ 69,165	\$ 2,109,351	\$ 1,025,661
Notes and bonds payable	<u>946,701</u>	<u>720,845</u>	<u>7,230,695</u>	<u>6,781,918</u>	<u>7,721,420</u>	<u>7,741,806</u>
Total Liabilities	<u>\$ 2,565,005</u>	<u>\$ 1,916,384</u>	<u>\$ 7,265,766</u>	<u>\$ 6,851,083</u>	<u>\$ 9,830,771</u>	<u>\$ 8,767,467</u>
Net Assets						
Invested in capital assets, net of related debt	\$ 6,130,091	\$ 6,228,761	\$ 3,666,241	\$ 3,810,654	\$ 9,796,332	\$ 10,039,415
Unrestricted	<u>1,390,536</u>	<u>1,632,078</u>	<u>1,225,823</u>	<u>819,145</u>	<u>2,616,359</u>	<u>2,451,223</u>
Total Net Assets	<u>\$ 7,520,627</u>	<u>\$ 7,860,839</u>	<u>\$ 4,892,064</u>	<u>\$ 4,629,799</u>	<u>\$ 12,412,691</u>	<u>\$ 12,490,638</u>

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Governmental activities - Governmental activities increased the City of Newport's net assets by \$340,212 during the current fiscal year. Investment in capital assets, net of related debt, decreased as a result of principal payments on long-term bonds, notes and leases during the year that did not exceed current year borrowings, while current year net additions to capital assets were less than depreciation expenses by \$125,874.

City of Newport, Vermont's Changes in Net Assets
June 30, 2014

	<u>Governmental Activities</u>		<u>Business –Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
Revenues						
Program Revenues:						
Charges for services	\$ 707,453	\$ 685,554	\$ 2,150,346	\$ 2,011,317	\$ 2,857,799	\$ 2,696,871
Operating Grants	254,068	380,682	4	-	254,072	380,682
General Revenues:						
Tiff income	-	-	21,906	18,895	21,906	18,895
Property taxes	7,483,748	7,265,201	-	-	7,483,748	7,265,201
Investment earnings	30,386	26,666	16,979	19,126	47,365	45,792
Other revenues	36,461	42,145	-	-	36,461	42,145
Miscellaneous	-	-	1,360	1,785	1,360	1,785
Total Revenues	<u>8,512,116</u>	<u>8,400,248</u>	<u>2,190,595</u>	<u>2,051,123</u>	<u>10,702,711</u>	<u>10,451,371</u>
Expenses						
Governmental activities						
General	1,093,210	1,115,975	-	-	1,093,210	1,115,975
Public Safety	1,302,336	1,279,487	-	-	1,302,336	1,279,487
Public Works	1,475,201	1,115,788	-	-	1,475,201	1,115,788
Library	99,000	99,000	-	-	99,000	99,000
Interest on long-term debt	38,248	38,124	-	-	38,248	38,124
Education, recreation, health and welfare	4,624,755	4,411,662	-	-	4,624,755	4,411,662
Business-type activities						
Water	-	-	711,618	733,860	711,618	733,860
Sewer	-	-	1,559,296	1,579,529	1,559,296	1,579,529
Total Expenses	<u>8,632,750</u>	<u>8,060,036</u>	<u>2,270,914</u>	<u>2,313,389</u>	<u>10,903,664</u>	<u>10,373,425</u>
Change in net assets	<u>(120,634)</u>	<u>340,212</u>	<u>(80,319)</u>	<u>(262,266)</u>	<u>(200,953)</u>	<u>77,946</u>
Net assets, beginning	<u>7,641,261</u>	<u>7,520,627</u>	<u>4,972,384</u>	<u>4,892,065</u>	<u>12,613,645</u>	<u>12,412,692</u>
Net assets, end of year	<u>\$ 7,520,627</u>	<u>\$ 7,860,839</u>	<u>\$ 4,892,065</u>	<u>\$ 4,629,799</u>	<u>\$ 12,412,692</u>	<u>\$ 12,490,638</u>

Business-type activities - Business-type activities decreased the City of Newport's net assets by \$262,266 during the current fiscal year. The water fund had income of \$45,905 while the sewer fund had a loss of \$309,956. Key elements of this change are as follows:

- Water charges and rents decreased revenue by \$24,657 from the previous year while operating expenses increased by \$33,242. We had a decrease in income of \$49,008 from the prior year in the Water Fund. The Water Fund has a payable to the General Fund of \$30,870, which is a change of \$399,228 from the prior year receivable of \$368,358. Purchases of plant and equipment for the water fund were \$396,803.

City of Newport, Vermont
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- Sewer charges and rents decreased revenue by \$69,049 and discharge fees decreased by \$53,040 from the previous year while operating expenses increased by \$20,233. Interest expense decreased by \$4,650 from the prior year. The Sewer Fund has a receivable from the General Fund of \$262,593, which is a decrease of \$105,765 from the prior year's receivable of \$368,358.
- Depreciation expense for sewer fund is \$541,346 and \$210,241 for the water fund.

Financial Analysis of the Government's Funds

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

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

At the end of the current fiscal year, the City of Newport's governmental funds reported combined ending fund balances of \$1,533,242, an increase of \$185,864 in comparison to the prior year. Approximately 98% of the total fund balance (\$1,499,175) constitutes general fund equity, which is available for spending at the government's discretion. The City of Newport has available \$577,903 of this unreserved fund balance for various purposes, including capital reserve funds and expenditures in subsequent periods. While \$300,961 of the fund balance is assigned for a special purpose, the remainder of the unreserved fund balance (\$620,311) is designated for specific budget items.

The general fund is the chief operating fund of the City of Newport. As a measure of the general fund's liquidity, it may be useful to compare both unreserved, unassigned fund- balance and total fund balance to total general fund expenditures. Unassigned fund balance (\$577,903) represents 7.2 percent of general fund expenditures (\$8,031,117), while total fund balance represents 18.7 percent of that same amount.

During the year ending June 30, 2014 the Fund Balance of the City of Newport's general fund increased by \$186,247 (from \$1,312,928 to \$1,499,175). Key factors in this change are as follows:

- Balance of \$186,958 left to spend of \$500,000 borrowed for Long Bridge construction.
- Street resurfacing and reconstruction expenditures were \$232,000 less than budgeted.
- Public Works vehicle expense was \$68,961 less than budgeted.

Special revenue funds consist primarily of the Recreation Fund (\$30,427) and the Mooring Management Fund (\$3,640). The Recreation Fund is used to ensure that monies donated to the Recreation and Parks Department is solely used to benefit Recreation and Parks. The Mooring Management Fund is used so that the City receives no net income from the Mooring Management of Public Waters. Also, the Mooring Management Fund will insure no net expense over time to City taxpayers.

Capital Asset and Debt Administration

Capital Assets - The City of Newport's net investment in capital assets for its governmental activities decreased by \$125,867 to a total of \$7,188,649. It is to be noted that we used the exemption allowed under GASB 34 to not include road and bridge investments prior to 1 July 2003. Also, 1.5" asphalt overlays of existing streets are not capitalized. For our business-type activities as of June 30, 2013 our net capital investment decreased by \$304,364 to \$10,592,572 (sewer \$6,888,926, water \$3,703,646).

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

- New sidewalks at a cost of \$99,608
- Long Bridge construction at a cost of \$49,336
- Concrete skate park at a cost of \$45,850.
- Finger print machine at a cost of \$31,296

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

Long-term debt - At the end of the current year, the City of Newport had total long-term debt outstanding of \$7,741,806. Of this amount, \$7,194,073 represents low to no-interest loans issued by the State of Vermont, \$16,919 represents capital lease obligations, \$207,969 represents loans with local banks and the remaining \$322,845 represents bonded debt backed by the full faith and credit of the City of Newport.

The City of Newport's total debt decreased by \$673,314 during the year.

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

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

Requests for Information

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Government-wide and Fund Financial Statements

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

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

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

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

Measurement focus, basis of accounting, and financial statement presentation

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

The City reports the following major governmental funds:

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

Private-sector standards of accounting, and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

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

Budgetary Data

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

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Cash and Cash Equivalents

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

Receivables and Payables

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

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

Capital Assets

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

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

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Long-term Obligations

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

Property Taxes

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

Government-Wide and Proprietary Fund Net Position

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

Invested in capital assets, net of related debt – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

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

Unrestricted – all other net assets reported in this category.

Governmental Fund Balances

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

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

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

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

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

Unassigned – All amounts not included in other classifications.

Estimates

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Allowance for Uncollectible Accounts

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

Operating Transfers

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

NOTE 2 CASH

The cash received by the City is placed in the custody of the City Treasurer who is elected. The cash deposits in the City accounts at June 30, 2014 consisted of the following:

	Bank Balance
Insured - FDIC	\$ 900,285
Uninsured, Collateralized by U.S. Government Securities, Federal Agency Issued Mortgage Backed Securities and/or General Obligation Vermont Municipal Note and Bonds Held by the Bank's Trust Department with a Security Interest granted to the City.	1,835,040
TOTAL	\$ 2,735,325

The City's book balances at June 30, 2014 were \$2,565,120. The difference between the book balance and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

NOTE 3 RECEIVABLES

Receivables on the fund financial statements at June 30, 2014 consist of the following:

	General Fund	Proprietary Funds	Total
Delinquent Taxes, net of \$204,781 reserves	\$ 72,297	\$ -	\$ 72,297
Penalty and Interest	31,557	-	31,557
Other Receivable	132,635	-	132,635
FEMA Receivable	28,124	-	28,124
Notes Receivable	-	9,075	9,075
Water Rents - Billed	-	68,249	68,249
Sewer Rents - Billed	-	77,005	77,005
Sewer Derby Share	-	45	45
Sewer Contracted Works	-	561	561
TOTAL NET RECEIVABLES	\$ 264,613	\$ 154,935	\$ 419,548

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 4 DEFERRED REVENUE

Deferred revenue in the General Fund consists of the following at June 30, 2014:

Project D.A.R.E.	\$	4,288
Act 60 Reappraisal		161,554
Bike Path Grant		<u>44,853</u>
	\$	<u>210,695</u>

NOTE 5 ACCRUED VACATION/SICK/COMPTIME

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

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

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

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

	General	Water/Sewer
Vacation	\$ 68,663	\$ 12,606
Comptime	31,002	30
Sick - Short-Term	<u>27,722</u>	<u>775</u>
	127,387	13,411
Sick - Long-Term	55,513	-
Sick - Bank	<u>12,432</u>	<u>11,432</u>
	<u>\$ 195,332</u>	<u>\$ 24,843</u>

NOTE 6 SHORT TERM DEBT

The City had line of credit with Passumpsic Savings Bank with an available balance of \$1,000,000 at a rate of 0.93% dated July 1, 2013 and due June, 30 2014. There was no amount drawn on the line of credit during the fiscal year.

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 7 NOTES AND BONDS PAYABLE

The following is a summary of changes in notes and bonds payable for the year ended June 30, 2014:

<u>BUSINESS-TYPE FUNDS</u>	<u>Beginning Balance June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2014</u>
<u>Sewer Fund:</u>				
Sewer System Improvement bonds issued 12/15/84; principal and interest at 5.0% due in semi-annual installments of \$15,605, payable to GMAC Commercial Mortgage Corp. maturing 12/15/13.	\$ 14,077	\$ -	\$ 14,077	\$ -
Wastewater Project note issued through State of Vermont Revolving Loan Fund at 0% interest with principal payments of \$16,600 at 12/1/95 and the remaining balance equally (\$13,646 per year) over the next 19 years. Matures 12/1/13.	27,293	-	13,646	13,647
Note payable to State of Vermont Revolving Loan Fund RFI-079 at 2% interest with annual installments of \$15,779 including interest for a 20 year term.	141,488	-	12,922	128,566
Note payable to State of Vermont Revolving Loan Fund RFI-029 at 0% interest with a 2% admin. fee. Annual principal and interest install- ments of \$26,024 are due through 1/24/24.	233,758	-	21,348	212,410
Note payable to State of Vermont Revolving Loan Fund RFI-098, 0% interest with 4 annual principal payments of \$4,120 and a final payment of \$1,318	13,678	-	3,420	10,258
Note payable to State of Vermont Revolving Loan Fund RFI-075 at 0% interest with a 2% admin. fee with annual principal and admin. fee payments of \$243,832 beginning 9/1/10.	3,251,653	-	174,451	3,077,202

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 7 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2014</u>
<u>Sewer Fund: (cont'd)</u>				
Note payable to State of Vermont Revolving Loan Fund RFI-150, \$282,000 available, 20 year loan with a 2% admin fee... the loan has not been fully disbursed at June 30, 2012	254,882	-	9,865	245,017
Vermont Municipal Bond Bank issued 7/26/01, sewer portion equals \$700,000 with annual installments of \$30,000 plus interest at 4.825%, due 12/1/26.	<u>370,000</u>	<u>-</u>	<u>30,000</u>	<u>340,000</u>
TOTAL SEWER FUND	<u>4,306,829</u>	<u>-</u>	<u>279,729</u>	<u>4,027,100</u>
<u>Water Fund:</u>				
Water System Bond issued 5/2/84; principal and interest at 5.0% due in semi-annual installments of \$20,925 payable to GMAC Commercial Mortgage Corp., maturing 5/2/24.	347,509	-	24,664	322,845
Community National Bank issued 3/1/06, interest at 4.36% due in annual principal installments of \$8,410 plus interest through 3/1/14.	8,068	-	8,068	-
State of Vermont Revolving Loan Fund RF3-129 \$2,727,172 available at 1% interest and a 2% admin. fee, due in annual installments of \$165,850 starting 9/1/10.	2,137,274	-	91,280	2,045,994
State of Vermont Revolving Loan Fund RF3-095 \$547,000 available, \$174,361 drawn at 1% interest due in annual installments of \$36,769 starting 6/1/07.	391,015	-	25,036	365,979

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 7 NOTES AND BONDS PAYABLE (continued)

	Beginning Balance <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2014</u>
Water Fund: (cont'd)				
Vermont Municipal Bond Bank issued 7/22/99, principal and interest at 4.82% due in annual installments of \$20,000 through 12/1/14.	40,000	-	20,000	20,000
TOTAL WATER FUND	<u>2,923,866</u>	<u>-</u>	<u>169,048</u>	<u>2,754,818</u>
TOTAL BUSINESS-TYPE FUNDS	<u>\$ 7,230,695</u>	<u>\$ -</u>	<u>\$ 448,777</u>	<u>\$ 6,781,918</u>

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

	Principal	Interest	Total
2015	\$ 442,361	\$ 175,536	\$ 617,897
2016	417,992	163,236	581,228
2017	425,429	152,214	577,643
2018	433,223	140,900	574,123
2019	443,312	127,759	571,071
Thereafter	4,619,601	752,739	5,372,340
TOTAL	<u>\$ 6,781,918</u>	<u>\$ 1,512,384</u>	<u>\$ 8,294,302</u>

	Beginning Balance <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2014</u>
<u>Governmental Activities:</u>				
Vermont Municipal Bond Bank issued 7/26/01, principal and interest at 4.40% due in annual payments of \$30,000.	\$ 110,000	\$ -	\$ 30,000	\$ 80,000
Vermont Municipal Bond Bank issued 7/1/10, principal and interest at 2.22% due in annual payments of \$40,000.	295,000	-	40,000	255,000
Lease payable to Ford Motor Credit for two vehicles, principal and 6.00% interest payments of \$17,935 due annually, Matures July 2014.	32,882	-	15,963	16,919

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 7 NOTES AND BONDS PAYABLE (continued)

	<u>Beginning Balance June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2014</u>
<u>Governmental Activities:</u>				
Passumpsic Savings Bank - Promissory Note for financing of a 2014 Ford Taurus, principal and 1.49% interest payments of \$739.05 due monthly. Matures September 2017	-	26,004	6,391	19,613
Lease payable to Ford Motor Credit for a vehicle, principal and 7.40% interest payments of \$6,902 due annually. Matures July 2014.	12,410	-	12,410	-
Passumpsic Savings Bank - Municipal Note for financing public improvements, principal and 1.47% interest payments of \$96,259.32 due annually. Matures July 2015	284,134	-	95,778	188,356
Vermont Municipal Bond Bank issued July 14, 2011 Original Amount - \$500,000 with net interest of 2.6406768% paid in semi annual pymts Principal pymts of \$50,000 paid annually each December 1st. Matures November 2021.	<u>450,000</u>	<u>-</u>	<u>50,000</u>	<u>400,000</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,184,426</u>	<u>\$ 26,004</u>	<u>\$ 250,542</u>	<u>\$ 959,888</u>

Anticipated maturities are as follows for the Governmental Funds:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 239,043	\$ 22,417	\$ 261,460
2016	223,630	16,861	240,491
2017	107,215	12,417	119,632
2018	85,000	10,029	95,029
2019	85,000	7,902	92,902
Thereafter	<u>220,000</u>	<u>9,482</u>	<u>229,482</u>
TOTAL	<u>\$ 959,888</u>	<u>\$ 79,108</u>	<u>\$ 1,038,996</u>

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 8 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<u>Governmental activities:</u>					
Capital assets, not being depreciated					
Land	\$ 415,112	\$ -	\$ -	\$ -	\$ 415,112
Construction in progress	461,899	24,749	-	(425,772)	60,876
Total capital assets, not being depreciated	<u>877,011</u>	<u>24,749</u>	<u>-</u>	<u>(425,772)</u>	<u>475,988</u>
Capital assets, being depreciated					
Land improvements	331,097	-	-	-	331,097
Buildings and improvements	3,362,651	-	-	-	3,362,651
Equipment	1,412,842	283,115	-	-	1,695,963
Vehicles	3,091,502	26,004	(81,506)	-	3,036,000
Infrastructure	3,264,189	148,944	-	425,772	3,838,905
Total capital assets, being depreciated	<u>11,462,281</u>	<u>458,063</u>	<u>(81,506)</u>	<u>425,772</u>	<u>12,264,616</u>
Accumulated depreciation for					
Land improvements	(290,700)	(4,975)	-	-	(295,675)
Buildings and improvements	(994,930)	(85,181)	-	-	(1,080,111)
Equipment	(843,681)	(106,596)	-	-	(950,277)
Vehicles	(1,976,423)	(191,448)	68,975	-	(2,098,896)
Infrastructure	(919,041)	(207,955)	-	-	(1,126,996)
Total accumulated depreciation	<u>(5,024,775)</u>	<u>(596,155)</u>	<u>68,975</u>	<u>-</u>	<u>(5,551,955)</u>
Total capital assets, being depreciated, net	<u>6,437,506</u>	<u>(138,092)</u>	<u>(12,531)</u>	<u>425,772</u>	<u>6,712,661</u>
Governmental activities, capital assets, net	<u>\$ 7,314,517</u>	<u>\$ (113,343)</u>	<u>\$ (12,531)</u>	<u>\$ -</u>	<u>\$ 7,188,649</u>

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 8 CAPITAL ASSETS (continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<u>Business-type activities:</u>					
Water utility:					
Capital assets, not being depreciated					
Land	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500
Construction in progress	<u>43,008</u>	<u>375,005</u>	<u>-</u>	<u>-</u>	<u>418,013</u>
Total capital assets, not being depreciated	<u>65,508</u>	<u>375,005</u>	<u>-</u>	<u>-</u>	<u>440,513</u>
Capital assets, being depreciated					
Equipment and vehicles	230,105	32,439	(27,340)	-	235,204
Water system and improvements	4,346,627	1,890	-	-	4,348,517
Water lines	773,757	-	-	-	773,757
Wells	<u>629,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>629,354</u>
Total capital assets, being depreciated	<u>5,979,843</u>	<u>34,329</u>	<u>(27,340)</u>	<u>-</u>	<u>5,986,832</u>
Accumulated depreciation for					
Equipment and vehicles	(144,817)	(19,013)	14,809	-	(149,021)
Water system and improvements	(1,896,949)	(148,370)	-	-	(2,045,319)
Water lines	(254,736)	(19,340)	-	-	(274,076)
Wells	<u>(231,765)</u>	<u>(23,518)</u>	<u>-</u>	<u>-</u>	<u>(255,283)</u>
Total accumulated depreciation	<u>(2,528,267)</u>	<u>(210,241)</u>	<u>14,809</u>	<u>-</u>	<u>(2,723,699)</u>
Total capital assets, being depreciated, net	<u>3,451,576</u>	<u>(175,912)</u>	<u>(12,531)</u>	<u>-</u>	<u>3,263,133</u>
Water utility, capital assets, net	<u>3,517,084</u>	<u>199,093</u>	<u>(12,531)</u>	<u>-</u>	<u>3,703,646</u>
Sewer utility:					
Capital assets, not being depreciated					
Land	<u>2,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,169</u>
Total capital assets, not being depreciated	<u>2,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,169</u>

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 8 CAPITAL ASSETS (continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, being depreciated					
Buildings	338,898	-	-	-	338,898
Equipment and vehicles	883,031	34,781	(27,340)	-	890,472
Sewer system and improvements	12,911,182	28,170	-	-	12,939,352
Storm water separation	1,019,610	-	-	-	1,019,610
Total capital assets, being depreciated	<u>15,152,721</u>	<u>62,951</u>	<u>(27,340)</u>	<u>-</u>	<u>15,188,332</u>
Accumulated depreciation for					
Buildings	(190,246)	(8,473)	-	-	(198,719)
Equipment and vehicles	(531,210)	(58,601)	14,809	-	(575,002)
Sewer system and improvements	(6,582,031)	(448,782)	-	-	(7,030,813)
Storm water separation	(471,551)	(25,490)	-	-	(497,041)
Total accumulated depreciation	<u>(7,775,038)</u>	<u>(541,346)</u>	<u>14,809</u>	<u>-</u>	<u>(8,301,575)</u>
Total capital assets, being depreciated, net	<u>7,377,683</u>	<u>(478,395)</u>	<u>(12,531)</u>	<u>-</u>	<u>6,886,757</u>
Sewer utility, capital assets, net	<u>7,379,852</u>	<u>(478,395)</u>	<u>(12,531)</u>	<u>-</u>	<u>6,888,926</u>
Business-type activities, capital assets, net	<u>\$10,896,936</u>	<u>\$ (279,302)</u>	<u>\$ (25,062)</u>	<u>\$ -</u>	<u>\$10,592,572</u>

NOTE 9 RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES

Committed fund balances at June 30, 2014 are as follows:

General Fund:	
Committed for FY 15 budget deficit	\$ 223,000
Committed for Coventry Sinking Fund	86,751
Committed for Tennis Court Sinking Fund	17,586
Committed for Bike Path Sinking Fund	49,273
Committed Unspent Bridge Bond Funds	186,958
Committed for Reappraisal	<u>56,743</u>
Total General Fund	620,311
Recreation Fund:	
Committed for use in the Recreation Fund	<u>30,427</u>
TOTAL COMMITTED FUND BALANCES	<u>\$ 650,738</u>

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

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

Assigned fund balances at June 30, 2014 are as follows:

General Fund:	
Assigned for Public Works Vehicles	\$ 68,961
Assigned for Street Resurfacing	<u>232,000</u>
 TOTAL ASSIGNED FUND BALANCES	 <u>\$ 300,961</u>

Expended in fiscal year 2014 are amounts that were assigned in previous years in the amount of \$132,342. This is shown in the Other Financing Uses on Budgetary Comparison Schedule. The expenditures were for the following:

Public Works Vehicles	\$ 36,901
Street Resurfacing	73,260
Street Reconstruction	17,218
Materials	<u>4,963</u>
	<u>\$ 132,342</u>

NOTE 10 INVESTMENTS

The trust accounts are carried at market Value. The balances at June 30, 2014 are as follows:

	<u>Cost</u>	<u>Market Value</u>
East Main Street Cemetery Fund		
Equities	\$ 25,242	\$ 65,146
Fixed Income	<u>118,327</u>	<u>130,986</u>
Total	<u>143,569</u>	<u>196,132</u>
 Perley J. Niles Fund		
Equities	14,600	37,622
Fixed Income	<u>65,670</u>	<u>75,546</u>
Total	<u>80,270</u>	<u>113,168</u>
 TOTAL	 <u>\$ 223,839</u>	 <u>\$ 309,300</u>

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 11 DEFERRED COMPENSATION

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

NOTE 12 PENSION PLAN

All employees with one year's service with the City participate in the City's defined contribution pension plan as part of the Vermont Municipal Retirement Plan. There currently exists three plans: Plan A, Plan B and Plan C. As of January 1, 2014 the contribution rate for the three plans are as follows:

	<u>City</u>	<u>Employee</u>
Plan A	4.0%	2.5%
Plan B	5.125%	4.625%
Plan C	6.75%	9.50%

All new hires after July 1, 1997 must participate in Plan C. The City funds all pension costs as they accrue. The pension expense for the year ended June 30, 2014 was \$127,244.

NOTE 13 PROPERTY TAXES

Property taxes are levied by August 15 and are due in full on May 15. All unpaid taxes become delinquent on May 16. Interest is assessed at 1% per month and an 8% penalty is assessed when the taxes become delinquent. The City bills and collects its own property taxes. City property tax revenues are recognized when levied. For the year ended June 30, 2014, the tax rate is as follows:

	<u>Non-Residential</u>	<u>Residential</u>
City	\$ 1.2548	\$ 1.2548
School	<u>1.6649</u>	<u>1.5286</u>
TOTAL	<u>\$ 2.9197</u>	<u>\$ 2.7834</u>

City of Newport, Vermont
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

NOTE 14 INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund Interfund Receivable and Payable balances are as follows at June 30, 2014:

	<u>Interfund Receivables</u>	<u>Interfund Payable</u>
General Fund	\$ -	\$ 218,057
Sewer Disposal Fund	262,593	-
Water Utility Fund	-	30,870
Recreation Fund	208	-
Mooring Management Fund	3,640	-
CDBG Trust Fund	-	7
Cemetery Trust Fund	-	23,011
Police Public Safety Trust Fund	6,497	-
Perley Niles Trust Fund	-	993
Total Fund Statement Balances	<u>272,938</u>	<u>272,938</u>
Less: Trust Fund Balances	(6,497)	(24,011)
Cummulative effect of Trust Fund Capital Expenses	<u>-</u>	<u>38,002</u>
TOTAL GOVERNMENT WIDE BALANCES	<u>\$ 266,441</u>	<u>\$ 286,929</u>

NOTE 15 RISK MANAGEMENT

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

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

City of Newport, Vermont
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

NOTE 16 CONTINGENT LIABILITY – TIF DISTRICT

During the fiscal year ended June 30, 2011 the Vermont State Auditor's Office finalized its review of the City of Newport's tax increment financing (TIF) district. While the report found that the City of Newport generally complied with the state statutes, they contended that the City miscalculated the total incremental property tax revenue generated by the TIF district and as a result would owe the state's education fund \$81,612 for the period through June 30, 2010. While the City does not disagree with some miscalculations presented, they believe that other factors in earlier years where the City was paying the Bond payments without adequate TIF funding while the TIF district grew would offset any amounts owed back to the education fund and will try to negotiate with the state to resolve the issues. It is not known at this point what the final negotiated amount will be.

NOTE 17 DEFERRED LOAN – CDBG EXPENDABLE TRUST FUND

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

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

NOTE 18 SUBSEQUENT EVENTS

On July 1, 2014 the City signed a tax anticipation line of credit with Passumpsic Savings Bank for \$1,000,000 at the interest rate of 0.90%, due June 30, 2015.

On July 7, 2014 the City signed a municipal note with Passumpsic Savings Bank for \$369,916 at the interest rate of 2.46%, due July 1, 2024.

In accordance with Accounting Standards, the Association has evaluated subsequent events through September XX, 2014, which is the date these basic financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2014, have been incorporated into these basic financial statements herein.

City of Newport, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
TAXES				
Property Taxes	\$ 6,570,920	\$ 6,570,920	\$ 6,578,020	\$ 7,100
Appropriations	195,485	195,485	195,485	-
Fish & Wildlife Taxes	500	500	449	(51)
Payments in Lieu of Taxes	440,430	440,430	427,759	(12,671)
TOTAL TAXES	<u>7,207,335</u>	<u>7,207,335</u>	<u>7,201,713</u>	<u>(5,622)</u>
GENERAL GOVERNMENT				
City Clerk/Treasurer:				
Reimbursements	9,013	9,013	20,905	11,892
Licenses and Fees	73,150	73,150	76,547	3,397
Interest/penalties on Delinquent Taxes	52,000	52,000	62,174	10,174
Miscellaneous Revenues	32,100	32,100	45,283	13,183
Corrections Contract	75,000	75,000	76,382	1,382
TOTAL GENERAL GOVERNMENT	<u>241,263</u>	<u>241,263</u>	<u>281,291</u>	<u>40,028</u>
PUBLIC SAFETY				
Police Department:				
Task Force & Cops Hiring Grants	-	-	27,110	27,110
Evidence Forfeiture	-	-	5,352	5,352
Traffic Court Fines	1,500	1,500	7,608	6,108
District Court Fines	30,000	30,000	9,827	(20,173)
Accident Reports	1,200	1,200	3,780	2,580
Other Public safety grants	50,000	50,000	150,073	100,073
Dog Impound Fees	250	250	170	(80)
Miscellaneous	79,640	79,640	59,920	(19,720)
Total Police Department	<u>162,590</u>	<u>162,590</u>	<u>263,840</u>	<u>101,250</u>
Fire Department:				
Labor and Materials	20,000	20,000	35,321	15,321
TOTAL PUBLIC SAFETY	<u>182,590</u>	<u>182,590</u>	<u>299,161</u>	<u>116,571</u>
PUBLIC WORKS				
Street Department:				
Street Dept. St. Aid to Highway	134,000	134,000	138,414	4,414
Street Dept. Labor and Materials	1,358	1,358	2,040	682
Other Income	-	-	8,616	8,616
Public works grants	2,700	2,700	31,773	29,073
TOTAL PUBLIC WORKS	<u>138,058</u>	<u>138,058</u>	<u>180,843</u>	<u>42,785</u>

City of Newport, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CULTURE AND RECREATION				
Prouty Beach:				
Admissions	4,500	4,500	5,125	625
Camping	97,000	97,000	105,820	8,820
Tennis	2,500	2,500	825	(1,675)
Electric fees	4,800	4,800	4,780	(20)
Miscellaneous	3,600	3,600	1,413	(2,187)
Total Prouty Beach	<u>112,400</u>	<u>112,400</u>	<u>117,963</u>	<u>5,563</u>
Miscellaneous Recreation:				
Bike Path Revenues	2,950	2,950	3,081	131
Miscellaneous	2,800	2,800	38,494	35,694
Track and Field	500	500	1,500	1,000
Municipal Building	2,320	2,320	2,700	380
Boat Wash Station	700	700	278	(422)
Swim Programs	-	-	9,587	9,587
Total Miscellaneous Recreation	<u>9,270</u>	<u>9,270</u>	<u>55,640</u>	<u>46,370</u>
Gardner Park:				
Miscellaneous Receipts & Donations	700	700	1,525	825
Utilities	900	900	-	(900)
NEKCA Grant	-	-	50,000	50,000
Rental	8,500	8,500	2,822	(5,678)
Total Gardner Park	<u>10,100</u>	<u>10,100</u>	<u>54,347</u>	<u>44,247</u>
Senior Center:				
Salary reimbursement	3,100	3,100	2,845	(255)
Total Senior Center	<u>3,100</u>	<u>3,100</u>	<u>2,845</u>	<u>(255)</u>
Waterfront:				
Gasoline Sales	49,000	49,000	94,884	45,884
Boatslip Rentals	27,000	27,000	22,749	(4,251)
Overnight Rentals	3,500	3,500	3,416	(84)
Miscellaneous Rents	500	500	199	(301)
Miscellaneous	2,000	2,000	2,575	575
Gateway Center	30,700	30,700	25,505	(5,195)
Total Waterfront	<u>112,700</u>	<u>112,700</u>	<u>149,328</u>	<u>36,628</u>
TOTAL CULTURE AND RECREATION	<u>247,570</u>	<u>247,570</u>	<u>380,123</u>	<u>132,553</u>
INVESTMENT INCOME				
	<u>3,370</u>	<u>3,370</u>	<u>6,575</u>	<u>3,205</u>
TOTAL REVENUES	<u>8,020,186</u>	<u>8,020,186</u>	<u>8,349,706</u>	<u>329,520</u>

City of Newport, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXPENDITURES				
GENERAL GOVERNMENT				
City Council	12,650	12,650	11,079	1,571
City Manager Department	51,955	51,955	49,584	2,371
Delinquent Tax Collector	3,600	3,600	3,888	(288)
Election Expense	4,400	4,400	2,884	1,516
City Treasurer	85,874	85,874	79,419	6,455
Audit and City Report	36,250	36,250	35,378	872
Tax Listing	34,145	34,145	27,972	6,173
City Clerk Department	85,910	85,910	86,496	(586)
Legal Expense	5,000	5,000	10,420	(5,420)
Planning & Zoning	56,258	56,258	41,745	14,513
Reappraisal	-	-	9,333	(9,333)
Municipal Building	87,145	87,145	98,058	(10,913)
TOTAL GENERAL GOVERNMENT	463,187	463,187	456,256	6,931
PUBLIC SAFETY				
Police Department				
Utilities				
Administration	92,977	92,977	101,652	(8,675)
Patrol	745,313	745,313	856,538	(111,225)
Traffic Control	12,000	12,000	5,681	6,319
Operation Stonegarden	-	-	38	(38)
Animal Control	5,250	5,250	3,108	2,142
Police Contracted Services	75,540	75,540	43,414	32,126
Total Police Department	931,080	931,080	1,010,431	(79,351)
Fire Department				
Fire Fighting	97,822	97,822	96,000	1,822
Fire Training	2,500	2,500	1,890	610
Fire Communications	3,200	3,200	2,361	839
Fire Station	18,700	18,700	16,766	1,934
Fire Trucks & Equipment	26,000	26,000	22,509	3,491
Total Fire Department	148,222	148,222	139,526	8,696
TOTAL PUBLIC SAFETY	1,079,302	1,079,302	1,149,957	(70,655)
PUBLIC WORKS				
Public Works Administration	73,553	73,553	77,185	(3,632)
Street Maintenance	199,364	199,364	215,706	(16,342)
Winter Maintenance	296,300	296,300	340,995	(44,695)
Garage and Facilities	34,225	34,225	33,121	1,104
City Property	46,070	46,070	53,522	(7,452)

City of Newport, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PUBLIC WORKS (cont'd)				
Storm Maintenance	76,950	76,950	45,563	31,387
Traffic Maintenance	158,400	158,400	158,444	(44)
Private Work expenditures	-	-	809	(809)
TOTAL PUBLIC WORKS	884,862	884,862	925,345	(40,483)
CULTURE AND RECREATION				
Administration	79,295	79,295	85,027	(5,732)
Senior Citizens	6,000	6,000	5,376	624
Prouty Beach and Swimming	86,998	86,998	87,496	(498)
Recreational Programs	22,952	22,952	140,750	(117,798)
Gardner Park	60,850	60,850	68,365	(7,515)
Waterfront	105,150	105,150	156,304	(51,154)
Boat Washing Station	-	-	45	(45)
TOTAL CULTURE AND RECREATION	361,245	361,245	543,363	(182,118)
OTHER EXPENSES & APPROPRIATIONS				
Conservation & Development	17,275	17,275	14,185	3,090
Health & Welfare	24,500	24,500	18,623	5,877
Recycling Project	33,350	33,350	30,773	2,577
County Tax	40,400	40,400	44,227	(3,827)
Renaissance Project	25,000	25,000	25,000	-
General Insurance	11,945	11,945	16,725	(4,780)
Public Official Liability	4,324	4,324	5,316	(992)
Claims and Damages	1,000	1,000	7,535	(6,535)
Employment Practices Insurance	4,775	4,775	5,845	(1,070)
Miscellaneous	1,085	1,085	611	474
Goodrich Memorial Library	99,000	99,000	99,000	-
Rural Community Transit	11,000	11,000	11,000	-
Orleans County Historical Society	1,000	1,000	1,000	-
N.E.K.Mental Health	4,818	4,818	4,818	-
Area Agency on Aging	7,000	7,000	7,000	-
Newport Ambulance, Inc.	54,167	54,167	54,167	-
Court Diversion Program	500	500	500	-
Home Health Agency	16,000	16,000	16,000	-
Park Security System	10,000	10,000	2,142	7,858
Muni Building Windows	2,500	2,500	-	2,500
Grandstand Painting	7,000	7,000	-	7,000
River Bank Stabilization	8,000	8,000	-	8,000
Frontier Animal Society	2,000	2,000	2,000	-
TOTAL OTHER EXPENSES & APPROPRIATIONS	386,639	386,639	366,467	20,172

City of Newport, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PERSONNEL EXPENSES				
Unemployment Compensation	34,023	34,023	18,019	16,004
Worker's Compensation	47,157	47,157	46,233	924
Employee's Group Insurance	303,775	303,775	252,126	51,649
Social Security Tax	121,346	121,346	125,745	(4,399)
Municipal Retirement	91,652	91,652	98,922	(7,270)
TOTAL PERSONNEL EXPENSES	597,953	597,953	541,045	56,908
CAPITAL IMPROVEMENTS				
Street Repairs and Maintenance	309,800	309,800	8,727	301,073
Vehicles	171,803	171,803	109,726	62,077
Bridge Repair	7,500	7,500	49,336	(41,836)
Gateway Maintenance	6,000	6,000	9,130	(3,130)
Main St Lights	-	-	376	(376)
Wharf Repair/replacement docks	5,000	5,000	5,000	-
Gardner Park Improvements	20,000	20,000	6,997	13,003
TOTAL CAPITAL IMPROVEMENTS	520,103	520,103	189,292	330,811
DEBT SERVICE & SINKING FUNDS				
Debt Principal Payments	215,000	215,000	215,778	(778)
Interest on Bonds	23,985	23,985	22,144	1,841
Tennis Court Sinking Fund	1,440	1,440	-	1,440
TOTAL DEBT SERVICE & SINKING FUNDS	240,425	240,425	237,922	2,503
SCHOOL APPROPRIATION	3,621,470	3,621,470	3,621,470	-
TOTAL EXPENDITURES	8,155,186	8,155,186	8,031,117	124,069
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(135,000)	(135,000)	318,589	453,589
OTHER FINANCING (USES)				
Assigned Expenses	-	-	(132,342)	(132,342)
TOTAL OTHER FINANCING (USES)	-	-	(132,342)	(132,342)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	(135,000)	(135,000)	186,247	321,247
FUND BALANCE AT BEGINNING OF YEAR	1,312,928	1,312,928	1,312,928	-
FUND BALANCE AT END OF YEAR	\$ 1,177,928	\$ 1,177,928	\$ 1,499,175	\$ 321,247

Newport City Elementary School



2014 Annual Report and Budget

Newport City Elementary School District Report

The NCES Board is happy to inform you Judith Boucher will return as principal for the 2015-2016 school year. The Board has been working with Judith Boucher, in her position, and Melinda Mascolino, assistant principal with their positive initiatives and progress toward school goals. We feel the continuity of Judith in this position will be best for us at this time. NCES is fortunate to have her leadership in this capacity. The NCES Board is proud of our school, students, teachers, support staff and all those who help to achieve these successes.

The budget we propose has an overall increase of 4.71%. This increase is largely due to the inclusion of an onsite Early Education program to service approximately 60 students ages 4-5, incorporating a full time general music program and the technology integration program. In addition, when reviewing our budget it was discovered that the Home-School Coordinators program has not been reflected in the budget as well as the revenue generated through Medicaid funds, which support this program totally. The proposed budget now has the program and revenue reflected as required by Vermont Statute, all programs and revenue need to be reflected and recorded in the budget. Adding these items raised the percentage of the budget from 3.48% to 4.71%. This portion of the budget increase does not raise the tax rate. The revenue the Medicaid program generates supports the Home-School program completely. This budget does cover some of the changes and needs we are anticipating in the future.

We are anticipating the future development of a Pre-K program on site here at NCES. The talk started long ago but was put forward into motion and planning with the State mandating a Pre-K program this fall season, the mandate has since been dropped. NCES is going to move forward with the started momentum of this and we are planning to provide an onsite Pre-K program this fall. We wish to provide a good experience to our children while being an asset to our community.

The Articles presented are requesting to move surplus funds from the General Fund to other areas for future needs. We are asking to move funds from the General Fund to the Technology Fund and into the Construction Fund. We ask for these funds to be moved to set aside for repairs and projects as they arise and are always needed. We ask that the funds for technology be set aside as we need to have the children and teachers prepared for the new SBAC testing that is replacing the NECAP testing, and is administered, graded and scored on line. Our student enrollment still lingers around the 300's.

Phil Laramie has chosen to not run for another term. His knowledge support and insight will be greatly missed. Thank you, Phil.

We invite and welcome any of our residents in Newport City to attend our school board meetings. We meet the first Monday of month, dates and times can be found in our lobby, local paper or Central Office to name a few places.

Respectfully,

Corinna Lancaster, Chair
Philip Laramie, Vice Chair
Jessica Ward
MaryEllen Prairie
Victoria Lantagne

Newport City Elementary School Principal's Report

January 24, 2015

I am pleased to have an opportunity to share the exciting initiatives and status of Newport City Elementary School.

This year has been a busy and productive one filled with new learning opportunities for our students and staff. These opportunities have required our school community to embrace change as well as exhibit flexibility. The staff has moved forward with strength and perseverance to continue to provide the students with educational opportunities and instruction based on Best Practices through research.

As you know the State of VT has implemented the Common Core Standards as has more than 40 states. With these standards, public school students are learning the same skills in the same grade levels no matter where they live. The Common Core guidelines are tougher than we have had in the past. The new standards expect more from our students but about fewer topics. This will give them a chance to better understand what is being taught. Students are taught important critical thinking skills and problem solving skills in earlier grades.

The standards affect how children will learn math, reading, writing, listening and speaking. These standards are also incorporated into other subject areas such as science and social studies. More lessons and assignments are about how these skills are used in the real world, such as in recipes or building a fence. Our goal is to help students reach these standards but more importantly we look at the progress of each individual student.

With new standards come new tests. Our new SBAC test is based on the common core standards while the NECAPS were based on Tri-State Expectations. While the NECAPS prepared for next grade level learning the SBAC is on track to be career and/or college readiness. The SBAC will be taken by students on computers. Mr. Paul Monette, our computer support and tech coordinator, has been busy making sure that our computers are ready for the students to take this test. This test will be taken by our students in grades 3-6. This assessment window will open March 17, 2015 and close June 12, 2015. Although we hope our students will do well, we recognize that one assessment does not predict the future success of an individual nor does it paint a whole picture of what a student knows or unique talents they may possess.

Last school year NCES formed a Leadership Team within the school comprised of teachers and administration. The main responsibility of this team is curriculum and instruction. These professionals are charged with guiding teachers through professional development and team collaboration to improve instruction that will meet the needs of most learners in the general education classrooms. To prepare to implement this, teachers are studying evidence-based instructional strategies that differentiate instruction to ensure positive outcomes. This Tier 1 instruction is our focus this school year concentrating in the area of math. We choose math as a focus because we recognize through the collection of data and test scores, that this is the area most in need of improvement. For several years literacy has been our focus and our improved test scores indicate that the hard work of teachers and students paid off.

Research indicates that students have better outcomes when they are not pulled from their regular classrooms for specialized instruction. This includes students who need enrichment as well as those with learning disabilities. Thus we have decided to eliminate the enrichment program that has been offered to selected students for many years. We do believe that some students need enrichment to the

regular classroom curriculum and feel that this enrichment can be provided in the general education class through differentiated instruction. To assist teachers to meet the needs of many different learners, we are working toward a goal of providing students and teachers with tools that will assist them for differentiating.

Technology plays a key role in this and this is the reason why we are asking taxpayers to approve an article requesting a portion of the fund balance to be put in the technology fund. We are hoping that, within the next few years, we will be able to provide students in grades 2-6 with their own individual technology device. We will also bring back technology classes for not only students but for staff as well. The technology integration teacher will instruct students in the technology standards (ISTE) as required through Vermont's Framework of Standards and Learning Opportunities. Teachers will participate in these classes with their students to enhance their own skills in technology and better enable them to integrate these standards throughout their daily lessons for all learners and their individual needs.

Currently, 4th -6th grade students are not being provided with general music classes. Students in these grades do have an opportunity to join band and chorus. Research indicates that music is not only good for mental health but that music also facilitates learning other subjects and enhances skills that children inevitably use in other areas. In order to offer all grade level students a general music program we are anticipating adding another half time music teacher to our staff. Adding a technology integration teacher and another half time music teacher will also help us to reach a goal of providing NCES students with the required school quality standards designated by the State of Vermont.

I would like to thank the School Board for their dedication and commitment to students, staff and taxpayers. We also appreciate the tireless efforts of our Superintendent, John Castle, Central Office Administrators, Coaches and Support Staff, who continuously guide us in our efforts to provide the best education possible for our students.

I would be remiss not to mention all of the volunteers and programs who support NCES in their efforts to provide our students with the best possible educational opportunities:

Parents Club, Four Winds program, Walk to School Program, After School and Summer Program, and the Farm to School Program.

In closing, I would like to thank community members for your support.

Students attending NCES are fortunate indeed for all of the educational opportunities you have provided them. Being a taxpayer myself, I understand your concerns with school tax rates. The proposed budget will increase your school tax rate by 0.041. For every \$100.00 of your homestead value your school tax rate will increase by \$0.04.

We appreciate your consideration of the 2015/2016 school budget.

Respectfully Submitted,

Judith Boucher

Newport City Elementary School Budget

	FY14 Actual 7/1/2013 - 6/30/2014	FY15 Budget 7/1/2014 - 6/30/2015	FY16 Budget 7/1/2015 - 6/30/2016	Change
REVENUES:				
1000 Local				
01-100-1510-4000-00-139-00 Investment Earnings - Interest	(\$7,531.10)	(\$10,000.00)	(\$10,000.00)	\$0.00
01-100-1520-4000-00-139-00 Dividends	(\$643.21)	(\$100.00)	(\$100.00)	\$0.00
01-100-1920-4000-00-139-00 Other Revenues - Contributions	(\$176.42)	\$0.00	\$0.00	\$0.00
01-100-1920-4000-03-139-00 Petty Cash - Contributions	(\$25.00)	\$0.00	\$0.00	\$0.00
01-100-1990-4000-00-139-00 Misc. Other Local Revenue	(\$700.00)	(\$1,000.00)	(\$1,000.00)	\$0.00
Total 1000	(\$9,075.73)	(\$11,100.00)	(\$11,100.00)	\$0.00
2000 NCSU Subgrants				
01-200-2213-4000-00-139-00 Best Sub Grant	(\$128.00)	\$0.00	\$0.00	\$0.00
01-100-2481-4000-00-139-00 Medicaid Sub Grant	(\$111,194.53)	\$0.00	(\$64,982.41)	(\$64,982.41)
01-100-2651-4000-00-139-00 Title IIA NCSU Funds	(\$4,577.27)	\$0.00	\$0.00	\$0.00
01-100-2785-4000-00-139-00 Subgrants for Schoolwide Programs	(\$257,040.02)	(\$231,335.00)	(\$333,803.50)	(\$102,468.50)
01-100-2790-4000-00-139-00 Other Subgrants	(\$1,000.00)	\$0.00	\$0.00	\$0.00
Total 2000	(\$373,939.82)	(\$231,335.00)	(\$398,785.91)	(\$167,450.91)
3000 State				
01-100-3110-4000-00-139-00 Education Spending Grant	(\$4,287,943.00)	(\$4,256,433.00)	(\$4,319,312.07)	(\$62,879.07)
01-100-3150-4000-00-139-00 State Aid for Transportation	(\$38,757.00)	(\$44,764.00)	(\$54,904.58)	(\$10,140.58)
01-200-3201-4000-00-139-00 Special Ed. - Mainstream Block Grant	(\$108,583.00)	(\$116,207.00)	(\$117,892.00)	(\$1,685.00)
01-200-3202-4000-00-139-00 Special Ed. Reimbursements - Intensive	(\$487,944.00)	(\$580,971.00)	(\$590,107.78)	(\$9,136.78)
01-200-3202-4000-01-139-00 SpEd Reimbursements - PY	(\$101,410.00)	\$0.00	\$0.00	\$0.00
01-200-3204-4000-00-139-00 Special Ed. - EEE	(\$46,107.00)	(\$49,068.00)	(\$46,801.00)	\$2,267.00
01-200-3205-4000-00-139-00 STATE PLACED REIMBURSEMENT	(\$10,816.31)	\$0.00	\$0.00	\$0.00
Total 3000	(\$5,081,560.31)	(\$5,047,443.00)	(\$5,129,017.43)	(\$81,574.43)
Total Revenues	(\$5,464,575.86)	(\$5,289,878.00)	(\$5,538,903.34)	(\$249,025.34)

EXPENDITURES:

1100 Regular Programs				
01-100-1100-5110-00-139-10 Salary - Elementary Teachers	\$1,185,129.56	\$1,294,941.00	\$1,209,350.00	(\$85,591.00)
01-100-1100-5110-00-139-11 Salary - PreK Teachers	\$0.00	\$0.00	\$101,352.00	\$101,352.00
01-100-1100-5115-00-139-10 Salary - Elementary Para	\$1,138.51	\$31,975.00	\$11,000.00	(\$20,975.00)
01-100-1100-5115-00-139-11 Salary - PreK Para	\$0.00	\$0.00	\$30,197.70	\$30,197.70
01-100-1100-5120-00-139-10 Substitutes Pay - Elementary	\$80,317.32	\$30,800.00	\$30,800.00	\$0.00
01-100-1100-5150-00-139-10 Teachers Retirement - Elementary	\$25,376.78	\$25,377.00	\$25,377.00	\$0.00
01-100-1100-5150-05-139-10 Medicaid Summer Wages	\$2,928.00	\$0.00	\$0.00	\$0.00
01-100-1100-5210-00-139-10 Health Ins - Elementary	\$308,546.43	\$415,778.00	\$387,688.85	(\$28,089.15)
01-100-1100-5220-00-139-10 FICA - Elementary	\$95,057.29	\$107,748.00	\$107,717.87	(\$30.13)
01-100-1100-5220-05-139-10 Medicaid FICA	\$221.37	\$0.00	\$0.00	\$0.00
01-100-1100-5230-00-139-10 Life Insurance - Elementary	\$585.00	\$846.00	\$972.00	\$126.00
01-100-1100-5240-00-139-10 MUNICIPAL RETIREMENT	\$17.31	\$1,639.00	\$2,214.38	\$575.38
01-100-1100-5240-05-139-10 MUNICIPAL RETIREMENT	\$36.90	\$0.00	\$0.00	\$0.00
01-100-1100-5250-00-139-10 Workers Comp	\$8,810.76	\$8,022.00	\$7,462.81	(\$559.19)
01-100-1100-5260-00-139-10 Unemployment - Elementary	\$701.90	\$972.00	\$1,360.80	\$388.80
01-100-1100-5270-00-139-10 Tuition - Elementary	\$10,316.00	\$20,000.00	\$20,000.00	\$0.00
01-100-1100-5280-00-139-10 Dental Ins - Elementary	\$8,945.51	\$10,914.00	\$9,792.43	(\$1,121.57)
01-100-1100-5290-00-139-10 Long Term Disability - Elementary	\$3,462.38	\$3,626.00	\$3,669.97	\$43.97
01-100-1100-5300-00-139-10 Purchased & Technical Services - Element	\$337.50	\$7,500.00	\$1,000.00	(\$6,500.00)
01-100-1100-5332-00-139-10 Contracted Services from SU	\$13,358.56	\$11,978.00	\$16,880.00	\$4,902.00
01-100-1100-5430-00-139-10 REPAIR SERVICES	\$393.11	\$700.00	\$700.00	\$0.00
01-100-1100-5440-00-139-10 Rentals/Lease	\$13,550.73	\$15,000.00	\$15,000.00	\$0.00
01-100-1100-5519-00-139-10 Field Trips - Elementary	\$2,440.75	\$1,500.00	\$2,500.00	\$1,000.00
01-100-1100-5560-00-139-10 TUITION	\$48,000.00	\$32,404.00	\$0.00	(\$32,404.00)

01-100-1100-5561-00-139-10	TUITION-SUMMER	\$12,588.00	\$6,294.00	\$0.00	(\$6,294.00)
01-100-1100-5580-00-139-10	Travel - Elementary	\$556.16	\$600.00	\$600.00	\$0.00
01-100-1100-5610-00-139-10	Supplies - Elementary	\$16,722.45	\$22,500.00	\$10,000.00	(\$12,500.00)
01-100-1100-5610-00-139-11	Supplies - PreK	\$0.00	\$0.00	\$1,500.00	\$1,500.00
01-100-1100-5610-01-139-10	Music Supplies	\$640.03	\$750.00	\$750.00	\$0.00
01-100-1100-5610-02-139-10	Art Supplies	\$63.57	\$1,500.00	\$750.00	(\$750.00)
01-100-1100-5610-06-139-10	Testing Supplies	\$0.00	\$800.00	\$100.00	(\$700.00)
01-100-1100-5611-00-139-10	Copier Supplies	\$6,495.67	\$6,000.00	\$6,500.00	\$500.00
01-100-1100-5640-00-139-10	Books\Periodicals - Elementary	\$4,705.76	\$8,000.00	\$5,000.00	(\$3,000.00)
01-100-1100-5670-00-139-10	Computer Software - Elementary	\$0.00	\$500.00	\$240.00	(\$260.00)
01-100-1100-5730-00-139-10	Equipment - Elementary	\$968.61	\$2,000.00	\$800.00	(\$1,200.00)
01-100-1100-5730-00-139-11	Equipment - PreK	\$0.00	\$0.00	\$1,000.00	\$1,000.00
01-100-1100-5730-01-139-10	Music Equipment	\$104.00	\$500.00	\$2,000.00	\$1,500.00
01-100-1100-5730-03-139-10	P.E. Equipment	\$372.60	\$900.00	\$400.00	(\$500.00)
01-100-1100-5733-00-139-10	Furniture & Fixtures	\$225.72	\$1,000.00	\$1,250.00	\$250.00
01-100-1100-5733-00-139-11	Furniture & Fixtures PreK	\$0.00	\$0.00	\$3,000.00	\$3,000.00
01-100-1100-5810-00-139-10	Dues&Fees	\$0.00	\$0.00	\$6,700.00	\$6,700.00
Total 1100 Regular Programs		\$1,853,114.24	\$2,073,064.00	\$2,025,625.79	(\$47,438.21)

1121 School Wide Program

01-100-1121-5110-00-139-10	Salary - Schoolwide Teacher	\$222,953.63	\$175,204.00	\$235,870.00	\$60,666.00
01-100-1121-5210-00-139-10	Health Ins - Schoolwide	\$39,748.20	\$25,267.00	\$43,404.66	\$18,137.66
01-100-1121-5220-00-139-10	FICA - Schoolwide	\$16,257.86	\$13,403.00	\$18,044.06	\$4,641.06
01-100-1121-5230-00-139-10	Life Insurance - Schoolwide	\$90.00	\$90.00	\$90.00	\$0.00
01-100-1121-5250-00-139-10	Workers Comp - Schoolwide	\$1,524.12	\$1,016.00	\$1,016.00	\$0.00
01-100-1121-5260-00-139-10	Unemployment - Schoolwide	\$131.13	\$108.00	\$182.00	\$74.00
01-100-1121-5270-00-139-10	Tuition - Schoolwide	\$2,395.00	\$5,100.00	\$2,500.00	(\$2,600.00)
01-100-1121-5280-00-139-10	Dental Ins - Schoolwide	\$1,344.03	\$1,309.00	\$1,344.07	\$35.07
01-100-1121-5290-00-139-10	Long Term Disability - Schoolwide	\$653.96	\$491.00	\$660.66	\$169.66
01-100-1121-5580-00-139-10	Travel - Schoolwide	\$379.80	\$184.00	\$184.00	\$0.00
01-100-1121-5610-00-139-10	Supplies - Schoolwide	\$917.44	\$300.00	\$350.00	\$50.00
01-100-1121-5640-00-139-10	Books\Periodicals - Schoolwide	\$689.70	\$0.00	\$5,350.00	\$5,350.00
01-100-1121-5730-00-139-10	Equipment - Schoolwide	\$0.00	\$300.00	\$0.00	(\$300.00)
01-100-1121-5810-00-139-10	Dues&Fees	\$0.00	\$0.00	\$500.00	\$500.00
Total 1121 School Wide Program		\$287,084.87	\$222,772.00	\$309,495.45	\$86,723.45

1122 Title IIA

01-100-1122-5110-00-139-10	Salary - Title IIA Teacher Quality	\$4,252.00	\$0.00	\$0.00	\$0.00
01-100-1122-5210-00-139-10	Health Ins - Title IIA Teacher Quality	\$904.49	\$0.00	\$0.00	\$0.00
01-100-1122-5220-00-139-10	FICA - Title IIA Teacher Quality	\$311.46	\$0.00	\$0.00	\$0.00
01-100-1122-5280-00-139-10	Dental Ins - Title IIA Teacher Quality	\$19.48	\$0.00	\$0.00	\$0.00
01-100-1122-5290-00-139-10	Long Term Disability - Title IIA Teacher	\$12.96	\$0.00	\$0.00	\$0.00
Total 1122 Title IIA		\$5,500.39	\$0.00	\$0.00	\$0.00

2110 Medicaid - Home/School Coordinator

01-100-2110-5115-05-139-10	H/S Coordinator - Medicaid	\$36,124.20	\$0.00	\$38,505.56	\$38,505.56
01-100-2110-5210-05-139-10	Health Ins - Medicaid	\$13,533.48	\$0.00	\$18,747.54	\$18,747.54
01-100-2110-5220-05-139-10	FICA - Medicaid	\$2,551.88	\$0.00	\$2,945.67	\$2,945.67
01-100-2110-5230-05-139-10	Life Insurance - Medicaid	\$13.50	\$0.00	\$30.00	\$30.00
01-100-2110-5240-05-139-10	Municipal Retirement - Medicaid	\$1,851.40	\$0.00	\$2,069.76	\$2,069.76
01-100-2110-5250-05-139-10	Workers Comp - Medicaid	\$265.53	\$0.00	\$204.08	\$204.08
01-100-2110-5260-05-139-10	Unemployment - Medicaid	\$21.35	\$0.00	\$25.80	\$25.80
01-100-2481-5270-00-139-10	Medicaid - H/S Coordinator Tuition	\$482.00	\$0.00	\$1,000.00	\$1,000.00
01-100-2110-5280-05-139-10	Dental Insurance - Medicaid	\$384.09	\$0.00	\$384.00	\$384.00
01-100-2110-5580-05-139-10	Travel - Medicaid	\$100.35	\$0.00	\$120.00	\$120.00
01-100-2110-5610-05-139-10	Supplies - Medicaid	\$120.89	\$0.00	\$150.00	\$150.00
01-100-2110-5810-05-139-10	Dues&Fees - Medicaid	\$0.00	\$0.00	\$800.00	\$800.00
Total 2110 Medicaid		\$55,448.67	\$0.00	\$64,982.41	\$64,982.41

2120 Guidance

01-100-2120-5110-00-139-10	Salary - Teacher	\$60,608.00	\$60,696.00	\$63,654.00	\$2,958.00
01-100-2120-5115-00-139-10	Salary - Para	\$16,499.60	\$17,548.00	\$17,162.22	(\$385.78)

01-100-2120-5210-00-139-10	Health Ins	\$12,667.32	\$13,617.00	\$14,229.23	\$612.23
01-100-2120-5220-00-139-10	FICA	\$5,726.64	\$5,986.00	\$6,182.44	\$196.44
01-100-2120-5230-00-139-10	Life Insurance	\$36.00	\$48.00	\$48.00	\$0.00
01-100-2120-5240-00-139-10	MUNICIPAL RETIREMENT	\$845.66	\$899.00	\$922.53	\$23.53
01-100-2120-5250-00-139-10	Workers Comp	\$563.02	\$454.00	\$454.00	\$0.00
01-100-2120-5260-00-139-10	Unemployment	\$45.61	\$72.00	\$100.80	\$28.80
01-100-2120-5270-00-139-10	Tuition	\$0.00	\$1,950.00	\$1,800.00	(\$150.00)
01-100-2120-5280-00-139-10	Dental Ins	\$384.02	\$397.00	\$768.00	\$371.00
01-100-2120-5290-00-139-10	Long Term Disability	\$177.10	\$170.00	\$178.36	\$8.36
01-100-2120-5580-00-139-10	Travel	\$42.75	\$200.00	\$200.00	\$0.00
01-100-2120-5610-00-139-10	Supplies	\$432.80	\$500.00	\$500.00	\$0.00
01-100-2120-5640-00-139-10	Books\Periodicals	\$178.38	\$100.00	\$100.00	\$0.00
01-100-2120-5810-00-139-10	Dues&Fees	\$0.00	\$0.00	\$500.00	\$500.00
Total 2120 Guidance		\$98,206.90	\$102,637.00	\$106,799.58	\$4,162.58

2130 Nurse

01-100-2130-5110-00-139-10	Salary - Teacher	\$60,608.00	\$60,696.00	\$63,654.00	\$2,958.00
01-100-2130-5120-00-139-10	Substitutes Pay	\$2,065.00	\$1,300.00	\$1,300.00	\$0.00
01-100-2130-5210-00-139-10	Health Ins	\$12,806.56	\$15,893.00	\$13,985.14	(\$1,907.86)
01-100-2130-5220-00-139-10	FICA	\$4,447.49	\$4,743.00	\$4,869.53	\$126.53
01-100-2130-5230-00-139-10	Life Insurance	\$22.50	\$30.00	\$30.00	\$0.00
01-100-2130-5250-00-139-10	Workers Comp	\$439.24	\$360.00	\$360.00	\$0.00
01-100-2130-5260-00-139-10	Unemployment	\$35.64	\$36.00	\$50.40	\$14.40
01-100-2130-5270-00-139-10	Tuition	\$743.90	\$1,500.00	\$1,800.00	\$300.00
01-100-2130-5280-00-139-10	Dental Ins	\$384.02	\$397.00	\$384.02	(\$12.98)
01-100-2130-5290-00-139-10	Long Term Disability	\$177.10	\$170.00	\$178.36	\$8.36
01-100-2130-5332-00-139-10	Contract Services - NCSU	\$205.84	\$0.00	\$0.00	\$0.00
01-100-2130-5580-00-139-10	Travel	\$154.35	\$0.00	\$0.00	\$0.00
01-100-2130-5610-00-139-10	Supplies	\$1,090.91	\$1,000.00	\$1,200.00	\$200.00
01-100-2130-5640-00-139-10	Books\Periodicals	\$0.00	\$75.00	\$75.00	\$0.00
01-100-2130-5730-00-139-10	Equipment	\$154.95	\$1,170.00	\$500.00	(\$670.00)
01-100-2130-5810-00-139-10	Dues&Fees	\$0.00	\$0.00	\$500.00	\$500.00
Total 2130 Nurse		\$83,335.50	\$87,370.00	\$88,886.45	\$1,516.45

2140 Psychological Services

01-100-2140-5330-00-139-10	Contract Services	\$40,000.00	\$41,200.00	\$42,436.00	\$1,236.00
Total 2140 Psychological Services		\$40,000.00	\$41,200.00	\$42,436.00	\$1,236.00

2160 Contract OT

01-100-2160-5340-00-139-10	Occupational Therapy	\$3,043.50	\$2,000.00	\$3,000.00	\$1,000.00
01-200-2160-5340-00-139-10	Occupational Therapy-SpEd	\$27,229.34	\$13,500.00	\$30,000.00	\$16,500.00
Total 2160 Contract OT		\$30,272.84	\$15,500.00	\$33,000.00	\$17,500.00

2170 Contract PT

01-100-2170-5340-00-139-10	Physical Therapy	\$0.00	\$1,500.00	\$500.00	(\$1,000.00)
01-200-2170-5340-00-139-10	Physical Therapy-SpEd	\$16,697.06	\$12,000.00	\$20,000.00	\$8,000.00
Total 2170 Contract PT		\$16,697.06	\$13,500.00	\$20,500.00	\$7,000.00

2210 Support Instructional Staff

01-100-2210-5110-00-139-10	Salary - Teacher	\$100.00	\$1,000.00	\$0.00	(\$1,000.00)
01-100-2210-5210-00-139-10	Health Ins	\$25.40	\$0.00	\$0.00	\$0.00
01-100-2210-5220-00-139-10	FICA	\$7.64	\$77.00	\$0.00	(\$77.00)
01-100-2210-5280-00-139-10	Dental Ins	\$0.86	\$0.00	\$0.00	\$0.00
01-100-2210-5290-00-139-10	Long Term Disability	\$0.28	\$0.00	\$0.00	\$0.00
01-100-2210-5330-00-139-10	Contract Services	\$150.00	\$1,000.00	\$1,000.00	\$0.00
Total 2210 Support Instructional Staff		\$284.18	\$2,077.00	\$1,000.00	(\$1,077.00)

2213 Best Grant

01-100-2213-5270-00-139-10	BEST GRANT TUITION	\$78.00	\$0.00	\$0.00	\$0.00
01-100-2213-5580-00-139-10	BEST GRANT TRAVEL	\$83.70	\$0.00	\$0.00	\$0.00
Total 2213 Best Grant		\$161.70	\$0.00	\$0.00	\$0.00

2220 Educational Media

01-100-2220-5110-00-139-10	Salary - Teacher	\$36,641.00	\$36,600.00	\$39,140.00	\$2,540.00
01-100-2220-5115-00-139-10	Salary - Para	\$13,752.42	\$14,411.00	\$28,042.28	\$13,631.28
01-100-2220-5120-00-139-10	Substitutes Pay	\$2,905.00	\$830.00	\$3,000.00	\$2,170.00
01-100-2220-5210-00-139-10	Health Ins	\$12,806.56	\$13,383.00	\$27,970.28	\$14,587.28
01-100-2220-5220-00-139-10	FICA	\$3,875.69	\$3,966.00	\$5,368.94	\$1,402.94
01-100-2220-5230-00-139-10	Life Insurance	\$36.00	\$48.00	\$66.00	\$18.00
01-100-2220-5240-00-139-10	MUNICIPAL RETIREMENT	\$704.78	\$739.00	\$1,507.27	\$768.27
01-100-2220-5250-00-139-10	Workers Comp	\$366.99	\$301.00	\$301.00	\$0.00
01-100-2220-5260-00-139-10	Unemployment	\$29.72	\$52.00	\$72.80	\$20.80
01-100-2220-5270-00-139-10	Tuition	\$1,700.00	\$1,500.00	\$1,800.00	\$300.00
01-100-2220-5280-00-139-10	Dental Ins	\$384.02	\$398.00	\$1,152.00	\$754.00
01-100-2220-5290-00-139-10	Long Term Disability	\$106.85	\$102.00	\$109.72	\$7.72
01-100-2220-5610-00-139-10	Supplies	\$485.22	\$500.00	\$600.00	\$100.00
01-100-2220-5640-00-139-10	Books\Periodicals	\$10,420.09	\$10,500.00	\$9,700.00	(\$800.00)
01-100-2220-5650-00-139-10	Audio Visual	\$592.54	\$600.00	\$1,600.00	\$1,000.00
01-100-2220-5734-00-139-10	Weblink Connection	\$1,528.00	\$1,500.00	\$2,730.00	\$1,230.00
01-100-2220-5810-00-139-10	Dues\Fees	\$35.00	\$100.00	\$1,000.00	\$900.00
Total 2220 Educational Media		\$86,369.88	\$85,530.00	\$124,160.30	\$38,630.30

2230 Technology

01-100-2230-5115-00-139-10	Salary - Para	\$39,349.60	\$36,795.00	\$37,912.91	\$1,117.91
01-100-2230-5210-00-139-10	Health Ins	\$6,515.25	\$8,086.00	\$8,808.54	\$722.54
01-100-2230-5220-00-139-10	FICA	\$2,922.29	\$2,815.00	\$2,900.34	\$85.34
01-100-2230-5230-00-139-10	Life Insurance	\$13.50	\$18.00	\$18.00	\$0.00
01-100-2230-5240-00-139-10	MUNICIPAL RETIREMENT	\$2,016.65	\$1,886.00	\$2,037.82	\$151.82
01-100-2230-5250-00-139-10	Workers Comp	\$260.85	\$213.00	\$213.00	\$0.00
01-100-2230-5260-00-139-10	Unemployment	\$21.02	\$36.00	\$50.40	\$14.40
01-100-2230-5270-00-139-10	Tuition	\$249.00	\$0.00	\$0.00	\$0.00
01-100-2230-5280-00-139-10	Dental Ins	\$0.00	\$0.00	\$384.00	\$384.00
01-100-2230-5330-00-139-10	Contract Services	\$0.00	\$6,082.00	\$7,302.67	\$1,220.67
01-100-2230-5430-00-139-10	Repairs&Parts	\$0.00	\$0.00	\$2,000.00	\$2,000.00
01-100-2230-5610-00-139-10	Supplies	\$4,623.32	\$6,000.00	\$6,000.00	\$0.00
01-100-2230-5730-00-139-10	Equipment	\$880.70	\$0.00	\$0.00	\$0.00
01-100-2230-5734-00-139-10	Internet	\$2,279.40	\$4,000.00	\$3,698.63	(\$301.37)
01-100-2230-5735-00-139-10	Technology Equipment	\$28,835.56	\$6,000.00	\$3,500.00	(\$2,500.00)
01-100-2230-5810-00-139-10	Dues&Fees	\$0.00	\$0.00	\$500.00	\$500.00
Total 2230 Technology		\$87,967.14	\$71,931.00	\$75,326.31	\$3,395.31

2290 PATH

01-100-2290-5110-00-139-10	PATH Stipend	\$1,000.00	\$0.00	\$0.00	\$0.00
01-100-2290-5220-00-139-10	FICA	\$72.33	\$0.00	\$38.25	\$38.25
Total 2290 PATH		\$1,072.33	\$0.00	\$38.25	\$38.25

2310 School Board

01-100-2310-5110-00-139-00	Salaries - Board	\$5,010.00	\$5,000.00	\$6,000.00	\$1,000.00
01-100-2310-5220-00-139-00	FICA	\$383.29	\$383.00	\$459.00	\$76.00
01-100-2310-5360-00-139-00	Legal	\$19,002.62	\$5,000.00	\$5,000.00	\$0.00
01-100-2310-5522-00-139-00	Liability Insurance	\$15,331.77	\$12,346.00	\$12,784.60	\$438.60
01-100-2310-5540-00-139-00	Advertising	\$9,886.74	\$1,500.00	\$10,000.00	\$8,500.00
01-100-2310-5810-00-139-00	Dues	\$1,680.96	\$1,970.00	\$2,019.12	\$49.12
01-100-2310-5990-00-139-00	Other Board Expenses	\$26,204.72	\$1,000.00	\$1,000.00	\$0.00
Total 2310 School Board		\$77,500.10	\$27,199.00	\$37,262.72	\$10,063.72

2321 Office of the Superintendent

01-100-2321-5331-00-139-00	NCSU Assessment	\$106,522.00	\$124,314.00	\$126,884.00	\$2,570.00
Total 2321 Office of the Superintendent		\$106,522.00	\$124,314.00	\$126,884.00	\$2,570.00

2410 Office of the Principal

01-100-2410-5110-00-139-00	Salary - Principal	\$95,000.00	\$95,000.00	\$97,850.00	\$2,850.00
01-100-2410-5112-00-139-00	Salary - Assistant Principal	\$79,000.00	\$80,000.00	\$82,400.00	\$2,400.00
01-100-2410-5115-00-139-00	Salary - Clerical	\$33,893.65	\$35,158.00	\$52,754.30	\$17,596.30

01-100-2410-5120-00-139-00	Substitute - Clerical	\$446.76	\$480.00	\$480.00	\$0.00
01-100-2410-5210-00-139-00	Health Ins	\$29,459.99	\$51,504.00	\$64,543.27	\$13,039.27
01-100-2410-5220-00-139-00	FICA	\$15,646.43	\$16,114.00	\$17,824.83	\$1,710.83
01-100-2410-5230-00-139-00	Life Insurance	\$193.50	\$258.00	\$258.00	\$0.00
01-100-2410-5240-00-139-00	Municipal Retirement	\$1,753.28	\$1,802.00	\$2,835.50	\$1,033.50
01-100-2410-5250-00-139-00	Workers Comp	\$1,475.73	\$1,222.00	\$1,222.00	\$0.00
01-100-2410-5260-00-139-00	Unemployment	\$121.87	\$185.00	\$259.00	\$74.00
01-100-2410-5270-00-139-00	Tuition	\$498.00	\$2,500.00	\$1,800.00	(\$700.00)
01-100-2410-5280-00-139-00	Dental Ins	\$961.67	\$1,512.00	\$1,536.00	\$24.00
01-100-2410-5290-00-139-00	Long Term Disability	\$460.32	\$490.00	\$504.66	\$14.66
01-100-2410-5330-00-139-00	Contract Services	\$2,769.46	\$0.00	\$0.00	\$0.00
01-100-2410-5332-00-139-00	SERVICES PURCHASED FROM SU	\$1,536.94	\$3,500.00	\$2,970.40	(\$529.60)
01-100-2410-5400-00-139-00	Purchased Property Services	\$359.00	\$0.00	\$360.00	\$360.00
01-100-2410-5530-00-139-00	Postage	\$3,407.90	\$3,500.00	\$3,500.00	\$0.00
01-100-2410-5580-00-139-00	Travel	\$0.00	\$1,000.00	\$1,000.00	\$0.00
01-100-2410-5610-00-139-00	Supplies	\$2,229.14	\$2,000.00	\$2,500.00	\$500.00
01-100-2410-5730-00-139-00	Equipment	\$439.99	\$400.00	\$200.00	(\$200.00)
01-100-2410-5810-00-139-00	Dues\Fees	\$189.00	\$750.00	\$1,000.00	\$250.00
Total 2410 Office of the Principal		\$269,842.63	\$297,375.00	\$335,797.96	\$38,422.96

2520 Fiscal Services

01-100-2520-5110-00-139-00	FISCAL WAGES	\$41,153.72	\$41,130.00	\$42,363.36	\$1,233.36
01-100-2520-5210-00-139-00	Health Insurance	\$17,200.61	\$19,027.00	\$18,747.56	(\$279.44)
01-100-2520-5220-00-139-00	FICA	\$2,857.65	\$3,146.00	\$3,240.80	\$94.80
01-100-2520-5230-00-139-00	LIFE INSURANCE	\$13.50	\$18.00	\$18.00	\$0.00
01-100-2520-5240-00-139-00	Municipal Retirement	\$2,109.14	\$2,108.00	\$2,277.08	\$169.08
01-100-2520-5250-00-139-00	WORKERS COMP	\$291.56	\$239.00	\$239.00	\$0.00
01-100-2520-5260-00-139-00	UNEMPLOYMENT	\$23.48	\$36.00	\$50.40	\$14.40
01-100-2520-5270-00-139-00	TUITION	\$100.00	\$0.00	\$0.00	\$0.00
01-100-2520-5280-00-139-00	Dental Insurance	\$390.86	\$397.00	\$384.02	(\$12.98)
01-100-2520-5330-00-139-00	Town Office	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00
01-100-2520-5330-01-139-00	Contracted Service	\$3,001.99	\$1,900.00	\$1,650.00	(\$250.00)
01-100-2520-5524-00-139-00	Crime Insurance	\$544.49	\$453.00	\$667.37	\$214.37
01-100-2520-5580-00-139-00	TRAVEL	\$146.34	\$0.00	\$150.00	\$150.00
01-100-2520-5610-00-139-00	Supplies	\$759.51	\$800.00	\$800.00	\$0.00
01-100-2520-5810-00-139-00	DUES/FEES	\$0.00	\$150.00	\$200.00	\$50.00
01-100-2520-5831-00-139-00	Interest Current Loans	\$390.60	\$7,000.00	\$7,000.00	\$0.00
01-100-2520-5835-00-139-00	BANK FEES	\$59.00	\$0.00	\$300.00	\$300.00
Total 2520 Fiscal Services		\$76,542.45	\$83,904.00	\$85,587.59	\$1,683.59

2526 Audit

01-100-2526-5340-00-139-00	Audit Services	\$14,001.25	\$15,000.00	\$10,900.00	(\$4,100.00)
Total 2526 Audit		\$14,001.25	\$15,000.00	\$10,900.00	(\$4,100.00)

2600 Operations & Maintenance

01-100-2600-5110-00-139-00	Salaries	\$69,502.37	\$85,348.00	\$90,739.18	\$5,391.18
01-100-2600-5111-00-139-00	Summer Custodians	\$12,492.89	\$14,500.00	\$8,000.00	(\$6,500.00)
01-100-2600-5120-00-139-00	Salaries Subs/Over Time	\$20,078.22	\$8,000.00	\$8,000.00	\$0.00
01-100-2600-5210-00-139-00	Health Ins	\$33,314.53	\$53,532.00	\$60,993.00	\$7,461.00
01-100-2600-5220-00-139-00	FICA	\$7,313.34	\$8,250.00	\$8,165.55	(\$84.45)
01-100-2600-5230-00-139-00	Life Insurance	\$40.50	\$72.00	\$72.00	\$0.00
01-100-2600-5240-00-139-00	Municipal Retirement	\$3,091.25	\$4,374.00	\$4,635.38	\$261.38
01-100-2600-5250-00-139-00	Workers Comp	\$3,453.38	\$5,090.00	\$5,090.00	\$0.00
01-100-2600-5260-00-139-00	Unemployment	\$40.10	\$131.00	\$183.40	\$52.40
01-100-2600-5280-00-139-00	Dental Ins	\$869.11	\$1,536.00	\$1,536.00	\$0.00
01-100-2600-5330-00-139-00	Contracted Serv.	\$467.57	\$0.00	\$0.00	\$0.00
01-100-2600-5332-00-139-00	SERVICES PURCHASED FROM SU	\$402.11	\$0.00	\$500.00	\$500.00
01-100-2600-5411-00-139-00	Sewer Services	\$2,590.58	\$1,500.00	\$2,600.00	\$1,100.00
01-100-2600-5412-00-139-00	Water Services	\$1,482.41	\$1,000.00	\$1,500.00	\$500.00
01-100-2600-5421-00-139-00	Rubbish Services	\$4,237.20	\$4,300.00	\$5,500.00	\$1,200.00
01-100-2600-5431-00-139-00	Contracted Serv.	\$16,372.07	\$15,000.00	\$21,500.00	\$6,500.00

01-100-2600-5521-00-139-00	Property Ins.	\$14,111.17	\$12,554.00	\$19,283.79	\$6,729.79
01-100-2600-5522-00-139-00	Casualty Insurance	\$1,375.14	\$1,130.00	\$903.56	(\$226.44)
01-100-2600-5531-00-139-00	Telephone	\$2,896.17	\$5,000.00	\$3,000.00	(\$2,000.00)
01-100-2600-5580-00-139-00	Travel	\$81.00	\$0.00	\$100.00	\$100.00
01-100-2600-5610-00-139-00	Supplies	\$26,562.96	\$27,000.00	\$27,000.00	\$0.00
01-100-2600-5622-00-139-00	Electricity	\$63,034.42	\$70,000.00	\$70,000.00	\$0.00
01-100-2600-5623-00-139-00	PROPANE	\$0.00	\$3,000.00	\$3,000.00	\$0.00
01-100-2600-5624-00-139-00	Heating Oil	\$96,358.65	\$85,000.00	\$85,000.00	\$0.00
01-100-2600-5730-00-139-00	Non-Instructional Equip.	\$5,995.00	\$20,000.00	\$10,000.00	(\$10,000.00)
	Total 2600 Operations & Maintenance	\$386,162.14	\$426,317.00	\$437,301.86	\$10,984.86

2620 Building

01-100-2620-5400-00-139-00	PURCHASED PROPERTY SERVICES	\$0.00	\$19,000.00	\$17,000.00	(\$2,000.00)
01-100-2620-5431-00-139-00	Contracted Service	\$54,906.58	\$4,500.00	\$17,000.00	\$12,500.00
01-100-2620-5610-00-139-00	SUPPLIES	\$0.00	\$500.00	\$0.00	(\$500.00)
	Total 2620 Building	\$54,906.58	\$24,000.00	\$34,000.00	\$10,000.00

2630 Grounds

01-100-2630-5420-00-139-00	SNOW REMOVAL	\$6,557.00	\$6,000.00	\$7,000.00	\$1,000.00
01-100-2630-5420-00-139-00	Lawn Service	\$0.00	\$0.00	\$1,200.00	\$1,200.00
01-100-2630-5430-00-139-00	REPAIR SERVICES	\$6,705.00	\$0.00	\$2,000.00	\$2,000.00
01-100-2630-5610-00-139-00	Supplies	\$56.90	\$0.00	\$100.00	\$100.00
01-100-2630-5626-00-139-00	GASOLINE	\$254.06	\$600.00	\$0.00	(\$600.00)
	Total 2630 Grounds	\$13,572.96	\$6,600.00	\$10,300.00	\$3,700.00

2640 Equipment

01-100-2640-5431-00-139-00	REPAIR SERVICES	\$2,581.40	\$4,500.00	\$1,200.00	(\$3,300.00)
01-100-2640-5440-00-139-00	EQUIPMENT LEASE	\$75.00	\$0.00	\$900.00	\$900.00
01-100-2640-5610-00-139-00	SUPPLIES	\$75.00	\$1,000.00	\$300.00	(\$700.00)
01-100-2640-5730-00-139-00	Equipment	\$18,052.98	\$3,000.00	\$15,000.00	\$12,000.00
	Total 2640 Equipment	\$20,784.38	\$8,500.00	\$17,400.00	\$8,900.00

2670 Crossing Guard

01-100-2670-5115-00-139-00	SALARIES	\$7,694.17	\$6,973.00	\$6,973.00	\$0.00
01-100-2670-5220-00-139-00	FICA	\$552.32	\$533.00	\$533.00	\$0.00
01-100-2670-5230-00-139-00	LIFE INSURANCE	\$9.00	\$18.00	\$18.00	\$0.00
01-100-2670-5240-00-139-00	MUNICIPAL RETIREMENT	\$239.01	\$0.00	\$0.00	\$0.00
01-100-2670-5250-00-139-00	WORKERS COMP	\$219.98	\$329.00	\$329.00	\$0.00
01-100-2670-5260-00-139-00	UNEMPLOYMENT	\$2.56	\$20.00	\$28.00	\$8.00
	Total 2670 Crossing Guard	\$8,717.04	\$7,873.00	\$7,881.00	\$8.00

2711 Transportation

01-100-2711-5110-00-139-00	Salaries	\$13,988.10	\$24,563.00	\$13,860.99	(\$10,702.01)
01-100-2711-5110-00-139-11	PREK BUS WAGES	\$0.00	\$0.00	\$6,931.38	\$6,931.38
01-100-2711-5115-00-139-00	Bus Monitor Wage	\$6,295.00	\$8,750.00	\$7,295.91	(\$1,454.09)
01-100-2711-5115-00-139-11	PreK Bus Monitor Wage	\$0.00	\$0.00	\$3,500.00	\$3,500.00
01-100-2711-5120-00-139-00	Substitutes	\$20,616.60	\$10,000.00	\$10,000.00	\$0.00
01-100-2711-5210-00-139-00	Health Ins	\$10,778.94	\$0.00	\$10,870.00	\$10,870.00
01-100-2711-5220-00-139-00	FICA	\$2,941.93	\$3,313.00	\$2,383.50	(\$929.50)
01-100-2711-5220-00-139-11	FICA	\$0.00	\$0.00	\$798.00	\$798.00
01-100-2711-5230-00-139-00	Life Insurance	\$13.50	\$18.00	\$18.00	\$0.00
01-100-2711-5240-00-139-00	Municipal Retirement	\$1,350.08	\$1,707.00	\$744.95	(\$962.05)
01-100-2711-5240-00-139-11	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$372.52	\$372.52
01-100-2711-5250-00-139-00	Workers Comp	\$2,233.35	\$2,625.00	\$2,257.14	(\$367.86)
01-100-2711-5260-00-139-00	Unemployment	\$18.21	\$36.00	\$50.40	\$14.40
01-100-2711-5280-00-139-00	Dental Ins	\$263.36	\$0.00	\$384.00	\$384.00
01-100-2711-5440-00-139-00	Bus Lease	\$3,603.79	\$0.00	\$0.00	\$0.00
01-100-2711-5524-00-139-00	Bus Insurance	\$918.77	\$764.00	\$699.39	(\$64.61)
01-100-2711-5610-00-139-00	Supplies	\$67.06	\$0.00	\$100.00	\$100.00
01-100-2711-5732-00-139-00	Bus Purchase	\$4,146.00	\$0.00	\$0.00	\$0.00
01-100-2711-5890-00-139-00	Misc. Expenses	\$1,330.97	\$820.00	\$820.00	\$0.00

01-900-2711-5110-00-139-00	ASP Bus Wages	\$0.00	\$0.00	\$8,329.38	\$8,329.38
01-900-2711-5220-00-139-00	ASP FICA	\$0.00	\$0.00	\$637.20	\$637.20
01-900-2711-5240-00-139-00	ASP Municipal Retirement	\$0.00	\$0.00	\$447.70	\$447.70
Total 2711 Transportation		\$68,565.66	\$52,596.00	\$70,500.46	\$17,904.46
2740 Vehicle Maintenance					
01-100-2740-5431-00-139-00	Contracted Services	\$19,213.75	\$12,000.00	\$20,000.00	\$8,000.00
01-100-2740-5432-00-139-00	Repair Parts	\$532.13	\$0.00	\$1,000.00	\$1,000.00
01-100-2740-5441-00-139-00	RENTAL - LAND & BUILDINGS	\$2,475.00	\$1,800.00	\$0.00	(\$1,800.00)
01-100-2740-5580-00-139-00	Travel	\$483.30	\$0.00	\$500.00	\$500.00
01-100-2740-5618-00-139-00	Tires	\$1,653.00	\$500.00	\$500.00	\$0.00
01-100-2740-5627-00-139-00	Diesel Fuel	\$13,307.05	\$10,000.00	\$15,000.00	\$5,000.00
01-900-2740-5627-00-139-00	ASP Diesel Fuel	\$0.00	\$0.00	\$3,300.00	\$3,300.00
Total 2740 Vehicle Maintenance		\$37,664.23	\$24,300.00	\$40,300.00	\$16,000.00
5000 Long Term Debt					
01-100-5000-5830-00-139-00	Long Term Debt - interest	\$11,459.40	\$3,830.00	\$0.00	(\$3,830.00)
01-100-5000-5910-00-139-00	Long Term Debt - principal	\$120,000.00	\$120,000.00	\$0.00	(\$120,000.00)
Total 5000 Long Term Debt		\$131,459.40	\$123,830.00	\$0.00	(\$123,830.00)
5000 Transfer to Food Service					
01-100-5000-5930-00-139-00	Fund Transfers	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
Total 5000 Transfer to Food Service		\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
1200 Special Ed Programs					
01-200-1200-5110-00-139-10	Salary - Teacher	\$235,438.00	\$233,487.00	\$259,148.00	\$25,661.00
01-200-1200-5111-00-139-10	SpEd Summer Services	\$4,078.16	\$6,500.00	\$5,000.00	(\$1,500.00)
01-200-1200-5115-00-139-10	Salary - Para	\$292,298.20	\$242,364.00	\$238,406.90	(\$3,957.10)
01-200-1200-5120-00-139-10	Substitutes Pay	\$25,853.49	\$18,375.00	\$15,000.00	(\$3,375.00)
01-200-1200-5210-00-139-10	Health Ins	\$241,106.45	\$261,154.00	\$215,329.78	(\$45,824.22)
01-200-1200-5220-00-139-10	FICA	\$39,105.77	\$38,306.00	\$39,592.95	\$1,286.95
01-200-1200-5230-00-139-10	Life Insurance	\$382.50	\$480.00	\$444.00	(\$36.00)
01-200-1200-5240-00-139-10	MUNICIPAL RETIREMENT	\$14,880.99	\$12,754.00	\$12,975.62	\$221.62
01-200-1200-5250-00-139-10	Workers Comp	\$3,718.38	\$2,904.00	\$2,743.04	(\$160.96)
01-200-1200-5260-00-139-10	Unemployment	\$309.70	\$847.00	\$1,185.80	\$338.80
01-200-1200-5270-00-139-10	Tuition	\$3,870.00	\$6,750.00	\$4,000.00	(\$2,750.00)
01-200-1200-5280-00-139-10	Dental Ins	\$1,535.66	\$2,200.00	\$7,680.00	\$5,480.00
01-200-1200-5290-00-139-10	Long Term Disability	\$688.94	\$654.00	\$725.66	\$71.66
01-200-1200-5300-00-139-10	Purchased & Technical Services	\$15,720.09	\$2,500.00	\$2,500.00	\$0.00
01-200-1200-5300-01-139-10	Purchsed Services - Summer	\$810.18	\$1,000.00	\$1,000.00	\$0.00
01-200-1200-5300-06-139-10	PURCHASED SERVICES - Testing	\$0.00	\$15,000.00	\$0.00	(\$15,000.00)
01-200-1200-5332-00-139-10	PURCHASED SERVICES - SU	\$25,550.08	\$8,780.00	\$27,949.00	\$19,169.00
01-200-1200-5430-00-139-10	REPAIR SERVICES	\$0.00	\$3,000.00	\$3,000.00	\$0.00
01-200-1200-5560-00-139-10	Tuition	\$94,200.00	\$64,808.00	\$148,708.00	\$83,900.00
01-200-1200-5561-00-139-10	TUITION-SUMMER	\$18,882.00	\$12,588.00	\$29,740.00	\$17,152.00
01-200-1200-5580-00-139-10	Travel	\$750.97	\$250.00	\$800.00	\$550.00
01-200-1200-5610-00-139-10	Supplies	\$4,498.42	\$5,300.00	\$2,500.00	(\$2,800.00)
01-200-1200-5640-00-139-10	Books\Periodicals	\$0.00	\$150.00	\$400.00	\$250.00
01-200-1200-5670-00-139-10	Computer Software	\$0.00	\$200.00	\$0.00	(\$200.00)
01-200-1200-5730-00-139-10	Equipment	\$850.35	\$2,000.00	\$2,000.00	\$0.00
01-200-1200-5733-00-139-10	FURNITURE & FIXTURES	\$0.00	\$500.00	\$600.00	\$100.00
01-200-1200-5735-00-139-10	TECHNOLOGY EQUIPMENT	\$310.52	\$500.00	\$500.00	\$0.00
01-200-1200-5810-00-139-10	Dues & Fees	\$0.00	\$0.00	\$4,000.00	\$4,000.00
Total 1200 Special Ed Programs		\$1,024,838.85	\$943,351.00	\$1,025,928.75	\$82,577.75
1212 Early Childhood Programs - SpEd NCSU					
01-200-1212-5300-00-139-10	EEE Local	\$157,413.00	\$189,500.00	\$179,731.49	(\$9,768.51)
01-200-1212-5300-01-139-10	EEE State	\$46,107.00	\$49,086.00	\$46,801.00	(\$2,285.00)
Total 1212 Early Childhood Programs		\$203,520.00	\$238,586.00	\$226,532.49	(\$12,053.51)
2150 Speech Services					
01-200-2150-5110-00-139-10	Salary - Teacher	\$60,608.00	\$60,696.00	\$63,654.00	\$2,958.00

01-200-2150-5111-00-139-10	SLP ESY Wages	\$1,872.09	\$2,400.00	\$2,400.00	\$0.00
01-200-2150-5115-00-139-10	Salary - Para	\$31,985.99	\$32,994.00	\$35,782.24	\$2,788.24
01-200-2150-5120-00-139-10	Substitutes Pay	\$0.00	\$585.00	\$585.00	\$0.00
01-200-2150-5210-00-139-10	Health Ins	\$36,490.73	\$36,171.00	\$35,084.89	(\$1,086.11)
01-200-2150-5220-00-139-10	FICA	\$6,614.01	\$7,396.00	\$7,606.88	\$210.88
01-200-2150-5230-00-139-10	Life Insurance	\$49.50	\$66.00	\$66.00	\$0.00
01-200-2150-5240-00-139-10	MUNICIPAL RETIREMENT	\$1,639.29	\$1,691.00	\$1,923.18	\$232.18
01-200-2150-5250-00-139-10	Workers Comp	\$673.08	\$561.00	\$561.00	\$0.00
01-200-2150-5260-00-139-10	Unemployment	\$54.48	\$114.00	\$159.60	\$45.60
01-200-2150-5270-00-139-10	Tuition	\$1,110.00	\$2,250.00	\$1,800.00	(\$450.00)
01-200-2150-5280-00-139-10	Dental Ins	\$384.02	\$396.00	\$1,152.00	\$756.00
01-200-2150-5290-00-139-10	Long Term Disability	\$178.12	\$170.00	\$178.36	\$8.36
01-200-2150-5300-06-139-10	PURCHASED SERVICES - Testing	\$0.00	\$500.00	\$0.00	(\$500.00)
01-200-2150-5330-00-139-10	Contract Services	\$1,433.15	\$0.00	\$2,000.00	\$2,000.00
01-200-2150-5331-00-139-10	CONTRACTED SERVICES	\$0.00	\$3,700.00	\$0.00	(\$3,700.00)
01-200-2150-5332-01-139-10	Contract Services - SLP	\$607.26	\$0.00	\$0.00	\$0.00
01-200-2150-5340-00-139-10	AUDIOLOGIST SERVICES	\$0.00	\$1,150.00	\$1,150.00	\$0.00
01-200-2150-5430-00-139-10	REPAIR SERVICES	\$0.00	\$750.00	\$400.00	(\$350.00)
01-200-2150-5580-00-139-10	Travel	\$224.80	\$0.00	\$0.00	\$0.00
01-200-2150-5610-00-139-10	Supplies	\$485.93	\$650.00	\$400.00	(\$250.00)
01-200-2150-5610-06-139-10	SUPPLIES- Testing	\$412.20	\$500.00	\$800.00	\$300.00
01-200-2150-5730-00-139-10	Equipment	\$3,010.85	\$2,250.00	\$4,200.00	\$1,950.00
01-200-2150-5810-00-139-10	Dues\Fees	\$285.00	\$300.00	\$1,500.00	\$1,200.00
	Total 2150 Speech Services	\$148,118.50	\$155,290.00	\$161,403.15	\$6,113.15

2712 SpEd Transportation

01-200-2712-5110-00-139-00	SpEd Trans Wages	\$2,879.59	\$4,223.00	\$3,961.04	(\$261.96)
01-200-2712-5115-00-139-00	BUS AIDE - SPED	\$3,930.32	\$0.00	\$3,500.00	\$3,500.00
01-200-2712-5220-00-139-00	SpEd Trans FICA	\$434.26	\$323.00	\$570.77	\$247.77
01-200-2712-5240-00-139-00	MUNICIPAL RETIREMENT	\$350.01	\$216.00	\$401.03	\$185.03
01-200-2712-5280-00-139-00	DENTAL INSURANCE	\$31.65	\$0.00	\$40.00	\$40.00
01-200-2712-5580-00-139-00	SpEd Trans Mileage Reimbursement	\$0.00	\$500.00	\$200.00	(\$300.00)
	Total 2712 SpEd Transportation	\$7,625.83	\$5,262.00	\$8,672.84	\$3,410.84

6999 Deficit Reduction

01-100-6999-5930-00-139-00	Deficit Reduction	\$0.00	\$0.00	\$0.00	\$0.00
	Total 6999 Deficit Reduction	\$0.00	\$0.00	\$0.00	\$0.00

	Total Elementary Budget	\$5,305,859.70	\$5,289,878.00	\$5,538,903.34	\$249,025.34
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Comparative Data for Cost-Effectiveness, FY2016 Report
16 V.S.A. § 165(a)(2)(K)

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

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

FY2014 School Level Data

Cohort Description: Elementary school, enrollment ≥ 300
 (31 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
 25 out of 31

School level data	Grades Offered	Enrollment	Cohort Rank by Enrollment (1 is largest)			Tchr / Admin Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
			Total Teachers	Total Administrators	Stu / Tchr Ratio			
Highgate Elementary School	PK - 6	320	25.90	2.00	13.70	160.00	14.95	
Randolph Elementary School	PK - 6	326	25.25	2.00	12.99	164.00	12.83	
Marion W Cross School	K - 5	332	23.00	1.00	14.43	332.00	23.00	
Newport City Elementary Schools	PK - 6	343	34.00	2.00	10.09	171.50	17.00	
Orchard School	K - 5	365	20.12	1.00	12.19	355.00	28.12	
J J Flynn School	K - 5	361	28.80	1.00	12.67	361.00	28.50	
Eomunds Elementary School	K - 5	362	30.00	1.00	11.72	362.00	30.90	
Averaged SCHOOL cohort data		425.10	31.93	1.51	13.31	281.64	21.16	

School District: Newport City
 LEA ID: T139

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2013 School District Data

Cohort Description: Elementary school district, FY2013 FTE ≥ 300
 (12 school districts in cohort)

Grades offered in School District, Student FTE enrolled in school district, Current expenditures per student FTE EXCLUDING special education costs, Cohort Rank by FTE (1 is largest) 8 out of 12

School district data (local, union, or joint district)	Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest)
Randolph	K-6	302.84	\$11,495	
Highgate	PK-6	318.89	\$11,106	
Norwich	K-6	319.04	\$12,491	
Newport City	PK-6	341.37	\$10,772	
Brandon	PK-6	359.44	\$13,405	
Cambridge	PK-6	369.07	\$10,461	
Derby	PK-6	384.44	\$10,634	
Averaged SCHOOL DISTRICT cohort data		458.53	\$11,102	

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuition and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community services.

FY2015 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			Sch/Dist Equalized Pupils	Sch/Dist Education Spending per Equalized Pupil	Sch/Dist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
T162	Randolph	K-6	316.36	12,666.18	1.3371	1.4129	108.61%	1.3009
T058	Derby	PK-6	326.89	12,353.24	1.3070	1.3836	97.76%	1.4155
T040	Cambridge	PK-6	336.33	13,987.26	1.4130	1.4400	101.73%	1.4155
T139	Newport City	PK-6	340.33	12,566.78	1.3201	1.3821	86.97%	1.6077
T026	Brandon	PK-6	344.62	12,502.59	1.3196	1.4088	105.42%	1.3362
T123	Middlebury ID #4	PK-6	414.32	14,393.51	1.5192	1.6390	91.89%	1.7772
T204	Swanton	PK-6	545.90	12,805.47	1.3305	1.3358	110.54%	1.2084

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

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

North Country Supervisory Union 2014 Annual Report



NORTH COUNTRY SUPERVISORY UNION

Dear North Country School-Community:

Our community schools are at a cross-roads. Schools across our supervisory union, and the state, will continue to have discussions about governance, consolidation and challenges around funding. All of these issues have the potential to alter the direction of our schools and impact many communities. However, the most critical decisions related to the direction of schools must remain on student learning. I am confident that North Country Supervisory Union schools are on the right road and making steady progress.

Just as one faces a decision when they come upon an intersection in a road, school leadership teams are facing many decisions regarding what path to follow. There are many uncertainties regarding the continued influence of our state and federal government on education. The Common Core Standards call for substantial shifts in approach regarding math and literacy. This past year, the Vermont Board of Education adopted new "Educational Quality Standards" that will cause us to challenge many assumptions about how we define student outcomes. If we are waiting for the federal government, or even our very own Agency of Education, for direction with regard to meaningful and transformational change, we will wait too long. Our school-communities must "take the wheel" and determine our own direction.

NCSU schools are excellent and share a culture of continuous improvement. We are committed to providing quality instruction that engages students and advances meaningful outcomes. We promote inquiry and project-based learning opportunities at all grade levels. In addition to increasing outcomes in the areas of literacy, math or other content areas, we are fostering skills in critical thinking, communication, creativity and collaboration. We are increasing personalized learning and the integration of technology as we go forward. A number of our schools are moving forward with the development of school-based pre-school programs as we discontinue center-based programs. All schools continue to look at ways to provide the most effective supports and services to meet the needs of all learners. We are moving in a positive direction thanks to the many contributions of talented, compassionate and committed staff, teachers, administrators and school board members.

During the budget process this year, school boards continued to face tough choices in sustaining programs and services while considering the financial limitations of our communities. Our Boards are thoughtful and responsible in building budgets while remaining steadfast to a quality education for all students. Unfortunately, local budgets are all impacted by the changing context at the state level. We believe the state will increase the base education amount per equalize pupil. We expect to see the state-wide tax rate rise two cents for FY2016. There are also concerns that we will see an elimination of the small schools grant and "hold harmless" provision that protects schools with declining enrollments. For many of our schools, the number one pressure on school budgets is declining enrollments. Fortunately, our boards continue providing steady navigation through these various twists, turns and bumps in the road.

We cannot idle at the intersection waiting for direction. We are on the move. Now, more than ever, the challenges ahead require us to hold a collective sense of purpose across NCSU. To that end, we are committed to increasing and broadening the dialogue about our direction throughout our school-community. There is much for us to collectively consider as we balance tradition and transformation in establishing the best contemporary practices for student learning. I share in the enthusiasm of our staff, school boards and community in moving our schools from excellent to exceptional. With your continued support, and our shared commitment to *character, competence, creativity* and sense of *community*, we will provide a road to success for our children.

With great respect and appreciation,


John A. Castle
Superintendent of Schools

NORTH COUNTRY SUPERVISORY UNION

FY2016 BOARD APPROVED ASESMENT BUDGET

Account Number / Description	FY2015 Adopted Budget 7/1/2014 - 6/30/2015	FY2016 Board Approved Budget 7/1/2015 - 6/30/2016
ASSESSMENT REVENUE		
INTEREST		
INTEREST INCOME-CASH ACCOUNT	(\$4,000)	(\$4,000)
INTEREST INCOME-MONEY MARKET	(\$6,800)	(\$3,000)
INTEREST REVENUE	(\$10,800)	(\$7,000)
ASSESSMENTS	(\$1,066,100)	(\$1,099,837)
TOTAL 1931 TOWN ASSESSMENT	(\$1,066,100)	(\$1,099,837)
1990 MISC OTHER LOCAL REVENUE		
FUND BALANCE AS REVENUE	(\$25,000)	(\$25,000)
INDIRECT COSTS REVENUE	(\$15,000)	(\$15,000)
MISC REVENUE	(\$700)	\$0
TOTAL 1990 MISC OTHER LOCAL REVENUE	(\$40,700)	(\$40,000)
TOTAL ASSESSMENT REVENUE	(\$1,117,600)	(\$1,146,837)
ASSESSMENT EXPENDITURES		
2110 ATTENDANCE SERVICE		
SALARY ATTENDANCE OFFICER	\$1,000	\$1,000
F.I.C.A.	\$75	\$75
W COMP	\$5	\$5
TRAVEL	\$75	\$75
TOTAL 2110 ATTENDANCE SERVICE	\$1,155	\$1,155
2210 Improvement of Instruction Services		
SP PROJECTS P SERV	\$10,000	\$8,000
SP PROJECTS PRINCIPAL MENTORING	\$14,000	\$0
SP PROJECTS SUPPLIES	\$4,000	\$3,000
SPEC.PROJ.-FOOD	\$3,500	\$3,500
SPEC.PROJ.-SOFTWARE	\$0	\$0
TOTAL 2210 Improvement of Instruction Services	\$31,500	\$14,500
2212 CURRICULUM DEVELOPMENT		
DIRECTOR OF CURRICULUM SALARY	\$38,711	\$41,485
WAGES CURRICULUM ADMIN ASST	\$13,982	\$15,481
BCBS	\$17,121	\$16,541
FICA	\$4,031	\$4,358
LIFE INSURANCE	\$75	\$75
MUN. RETIREMENT	\$700	\$832
WORKERS COMP	\$270	\$270
UNEMPLOYMENT	\$40	\$40
TUITION	\$770	\$770
DENTAL	\$360	\$360
LTD	\$200	\$170
TRAINING	\$750	\$750
TRAVEL	\$645	\$645
SUPPLIES	\$600	\$600
BOOKS & PERIODICALS	\$500	\$500
CONF & DUES	\$750	\$750
TOTAL 2212 CURRICULUM DEVELOPMENT	\$79,505	\$83,628
2230 TECHNOLOGY		
DIRECTOR OF TECHNOLOGY	\$22,422	\$32,400

NETWORK ADMINISTRATOR	\$10,300	\$10,454
SUPPORT TECH WAGES	\$7,200	\$7,380
BCBS	\$9,120	\$9,120
FICA	\$3,054	\$3,843
LIFE INSURANCE	\$150	\$168
MUNICIPAL RETIREMENT	\$2,640	\$3,020
WORKERS COMP	\$250	\$250
UNEMPLOYMENT	\$100	\$262
TUITION	\$660	\$920
DENTAL	\$240	\$295
LTD	\$155	\$155
TRAVEL	\$700	\$1,530
ROOMS & MEALS	\$400	\$400
SUPPLIES	\$500	\$500
SOFTWARE	\$4,500	\$3,500
EQUIPMENT	\$7,000	\$5,000
DUES & FEES	\$1,000	\$1,500
TOTAL 2230 TECHNOLOGY	\$70,391	\$80,697
2231 TECHNOLOGY PURCHASED SERVICES		
PURCHASED TECH SERVICE CONTRACT	\$65,000	\$65,000
TOTAL 2231 TECHNOLOGY PURCHASED SERVICES	\$65,000	\$65,000
2300 Support Services - General Admin		
ANNUITY	\$10,000	\$0
SUP'T SALARY	\$106,793	\$117,875
SECRETARY WAGES (2)	\$62,773	\$67,704
BCBS	\$31,459	\$51,205
FICA	\$12,972	\$14,143
LIFE INSURANCE	\$190	\$190
MUNICIPAL RETIREMENT	\$3,050	\$3,639
WORK COMP	\$1,050	\$1,050
UNEMPLOYMENT	\$330	\$330
DENTAL	\$600	\$1,068
LTD	\$630	\$525
AUDIT NCSU	\$12,200	\$12,200
LODGING & MEALS	\$2,000	\$1,500
TRAVEL	\$3,000	\$3,000
VSA DUES	\$4,500	\$4,500
PROF DEVELOPMENT-SECRETARY	\$200	\$200
PROF DEVELOPMENT	\$800	\$1,600
TOTAL 2300 Support Services - General Admin	\$252,547	\$280,728
2320 MISC ADMIN COSTS		
HEALTH CARE ASSESSMENT	\$0	\$2,000
LEGAL MISC TOWNS	\$2,500	\$250
STORAGE PURCHASE SERVICE	\$700	\$700
LEGAL SERVICES	\$2,000	\$2,000
STIPEND TREASURER'S	\$1,000	\$1,050
EQUIP MAINT	\$2,000	\$2,000
PHONE EQUIP MAINT	\$2,162	\$2,800
MACHINE LEASES & RENTALS	\$8,500	\$10,800
CONSOLIDATED INSURANCE	\$9,000	\$5,000
TELEPHONE	\$6,500	\$8,000
POSTAGE	\$10,500	\$12,500
INTERNET	\$1,600	\$1,000
MISC TOWNS ADVERTISING	\$250	\$400
ADVERTISING	\$2,000	\$2,000
MISC FOOD MEETINGS	\$1,000	\$1,500

MISC TOWN INVOICES	\$500	\$500
OFFICE SUPPLIES	\$8,000	\$8,000
BOOKS	\$500	\$1,000
EQUIPMENT	\$2,500	\$0
PHONE SYSTEM EQUIPMENT	\$1,000	\$1,000
FURNITURE	\$2,500	\$2,500
MISCELLANEOUS DUES/FEES	\$500	\$500
TOTAL 2320 MISC ADMIN COSTS	\$65,212	\$65,500
2323 PERSONNEL		
PERSONNEL WAGES	\$70,211	\$78,193
PERSONNEL BCBS	\$37,459	\$32,458
PERSONNEL FICA	\$5,371	\$5,982
PERSONNEL LIFE INS	\$45	\$45
PERSONNEL RETIREMENT	\$3,598	\$4,203
PERSONNEL WORKERS COMP	\$350	\$350
PERSONNEL UNEMPLOYMENT	\$200	\$200
PERSONNEL TUITION	\$3,450	\$3,450
PERSONNEL DENTAL	\$648	\$592
PERSONNEL LTD	\$300	\$219
PURCHASED SERVICE PERSONNEL	\$500	\$500
PERSONNEL TRAVEL	\$100	\$100
PERSONNEL CONF/DUES	\$250	\$250
TOTAL 2323 PERSONNEL	\$122,482	\$126,541
2520 BUSINESS OFFICE		
SALARY DIRECTOR BUSINESS	\$73,293	\$66,093
WAGES FINANCE ASSISTANTS	\$48,574	\$54,974
WAGES BUSINESS ADM ASST	\$26,137	\$26,790
WAGES COURIER	\$600	\$600
SALARY STAFF ACCOUNTANT	\$40,000	\$41,000
BCBS BUSINESS OFFICE	\$65,246	\$51,240
FICA BUSINESS OFFICE	\$14,383	\$14,852
LIFE INS BUSINESS OFFICE	\$230	\$230
RETIREMENT BUSINESS OFFICE	\$8,500	\$11,622
WORKERS COMP BUSINESS OFFICE	\$900	\$900
UNEMPLOYMENT BUSINESS OFFICE	\$675	\$675
TUITION BUSINESS OFFICE	\$0	\$3,500
DENTAL BUSINESS OFFICE	\$720	\$1,008
LTD DIRECTOR BUSINESS	\$500	\$554
PURCHASE SERVICE BUSINESS OFFICE	\$3,500	\$2,500
MAINT CONTRACT ADS	\$2,800	\$7,000
TRAVEL BUSINESS OFFICE	\$5,000	\$5,000
ROOMS & MEALS BUSINESS OFFICE	\$1,400	\$1,400
DUES & FEES BUSINESS OFFICE	\$350	\$350
PROF DEV BUSINESS OFFICE	\$1,000	\$1,500
TOTAL 2520 BUSINESS OFFICE	\$293,808	\$291,788
2600 OPERATION & MAINT. OF PLANT		
WAGES CUSTODIAN	\$5,000	\$1,400
OPERATION AND MAINT PURCHASE SERV	\$1,500	\$1,500
CUSTODIAN-P.SERV	\$1,000	\$6,500
RUBBISH REMOVAL	\$3,900	\$3,900
TOTAL 2600 OPERATION & MAINT. OF PLANT	\$11,400	\$13,300
2640 OPERATION & MAINT. OF PLANT		
RENT	\$124,000	\$124,000
TOTAL 2640 OPERATION & MAINT. OF PLANT	\$124,000	\$124,000
TOTAL EXPENDITURES	\$1,117,000	\$1,146,837

2015 Appropriation Requests

	2013-14	2014-15	2015-16
Goodrich Library	99,000	101,000	101,000
Rural Community transportation	11,000	11,000	11,000
Newport Ambulance	54,167	55,971	82,648
Area Agency on Aging	7,000	7,000	7,000
NEK Human Services	4,818	4,818	4,818
Pope Frontier Animal Shelter	2,000	2,000	2,000
Orleans County Citizens Advocacy	0.00	0.00	2,000
Orleans County Historical Society	1,000	1,100	1,150
Umbrella	0.00	3,500	3,500
Umbrella - Cornucopia	0.00	0.00	5,000
VNA & Hospice	16,000	17,500	17,500
Court Diversion	0.00	0.00	1,000
Total	\$195,485	\$203,889	\$238,616



Goodrich Memorial Library

The Goodrich Memorial Library is a private, not-for-profit, 501(c) (3) organization that serves as the public library for the City of Newport, the Town of Newport Center, and Coventry, supported in part by municipal funds from each community. Total population served is about 8,132. Other funding sources are donations, grants, dividends from endowments, fund raising efforts, and non-resident fees. The library is governed by a Board of Trustees.

“Educate and inform the whole mass of the people... They are the only sure reliance for the preservation of our liberty.”

Thomas Jefferson

Below is an outline of the accomplishments of the Goodrich Memorial Library for 2014.

In the area of Accessions:

- Bestsellers and high demand books for all ages, including requests from patrons
- Added more than 1351 new book titles
- Increased collection of Audio books to 481
- Increased DVD collection, including Osher lectures and First Wednesdays videos to 2228
- Completed preservation of newspapers dating from 1881-1899 into digital medium

In the area of technology:

- Outreach expanded to community via new user friendly web-site, Facebook, Newport's Front Porch Forum, inclusion in Chamber of Commerce and Discover Newport web sites
- Computer based programs: Gale data bases including Heritage Quest, expanded Wilson's Web, Universal Class(free classes for all) and One Click audio
- Increased use of WIFI for patrons using 5 in house laptops .
- Received 2new laptops from Google grant

In the area of programming:

- Conducted 5 "Fizz, Boom, Read" Summer Reading Programs in conjunction with the Newport Recreation Department and Newport Elementary After school program for elementary age children, as well as a summer teen program
- Continued weekly preschool story times
- Hosted 8 Vermont Humanities Council First Wednesdays programs
- Provided music, lectures, author visits, movies, art show and other programs for both adults and children
- Hosted chess club, knitting group, book discussion groups, and bridge club
- Tenth Annual Christmas Tree Lighting with music by the United Church of Newport hand-bell choir
- Tenth Annual Family Christmas party with Mark Shelton, and Tom Johnson as Santa
- National Game Day

In the area of support for the community:

- Provided space for public school tutoring and mentoring programs
- Conducted tours for school children, foreign exchange students and teachers
- Provided space for Wedding ceremonies
- Participated in Dabble Day. (Sponsored by Building Bright Futures)
- Participated in the Newport Chilifest, Chowderfest, Aquafest, “ Magic on Main St.” activities
- Provided Heritage Quest and genealogy research
- Provided meeting space for many local organizations.
- Added 222 new patron families
- Conducted free beginner computer classes

In the area of fundraising:

- Used books, baked goods sale
- Sale of coffee, tea, hot chocolate, water, and ice tea
- Adopt- a- book program
- Sale of hand made products produced by our resident knitters group
- 2 Day Haunted House Fund Raiser

Grants have been received from:

- Federal FY 2011 Resource Sharing Supplemental Grant
- Vermont Department of Libraries
- Golub Foundation
- Google

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

The Board of Directors and the Staff extends our heartfelt thanks to everyone who has helped make 2012 a successful year at the Goodrich Memorial Library.

Thank you for your continuing support.

Carol Nicholson

Goodrich Memorial Library Financials

Goodrich Memorial Library Profit Loss

Ordinary Income/Expense	2014	2014
	Actual	Budget
Income		
4 - Contributed support		
4010 - Fundraising - Annual Giving	1,160.00	5,000.00
4011 - Fundraising - Booksale	1,031.70	1,500.00
4014 - Donations - Program	1,300.00	500.00
4015 - Donations - Unsolicited	1,498.25	1,000.00
4018 - Fundraising - Other	2,216.50	1,000.00
4023 - ILL Donations	329.00	350.00
4024 - 1st Wednesday	2,420.00	2,000.00
4240 - Rotary Grant	1,251.81	2,500.00
4510 - Newport City Appropriation	101,000.00	101,000.00
4520 - Newport Town Appropriation	23,000.00	23,000.00
4521 - Children's Program Income	600.00	600.00
4530 - Coventry Appropriation	2,500.00	2,500.00
4539 - Google Grant	-35.23	1,365.00
Total 4 - Contributed support	138,282.04	142,316.00
5 - Earned revenues		
5210 - Nonresident Fees	1,150.00	1,200.00
5215 - Genealogical Donations/Payments	0.00	500.00
5321 - Dividend/Interest Income	8,161.36	7,000.00
5440 - Gift Store Sales	52.00	0.00
5480 - Coffee Sales	77.40	300.00
5490 - Fines, Copy Machine, & Fax Use	5,620.70	5,000.00
5491 - Replacement Income	519.18	300.00
Total 5 - Earned revenues	15,580.64	14,300.00
5320 - Unearned Income		
53201 - Transfers	16,527.15	14,400.00
5325 - Gage Charitable Trust	33,175.32	32,600.00
Total 5320 - Unearned Income	49,702.47	47,000.00
Total Income	203,565.15	203,616.00

Goodrich Memorial Library
Profit Loss

Expense	Actual	Budget
7200 · Salaries & related expenses		
7201 · Salaries & Wages	105,308.03	105,371.58
7202 · Social Security	7,363.57	7,436.74
7203 · Medicare	1,722.12	1,739.24
7204 · Retirement	2,935.84	2,841.82
7205 · Health Insurance	3,366.20	3,400.00
7206 · Janitorial Services	13,459.26	14,675.82
Total 7200 · Salaries & related expenses	134,176.02	135,365.19
7500 · Other personnel expenses		
7510 · Unemployment	1,215.42	1,283.44
7515 · Workers Compensation	1,288.00	1,556.46
7520 · Accounting fees - Payroll/990	3,045.42	3,000.00
7525 · Employee Dishonesty Insurance	195.00	195.00
7530 · Directors & Officers Insurance	1,212.31	1,300.00
7540 · Membership & Dues	1,314.00	500.00
7545 · Training & Conferences	315.00	300.00
Total 7500 · Other personnel expenses	8,585.15	8,134.90
8100 · Non-personnel expenses		
8110 · Supplies		
8111 · Supplies - Library	2,345.65	2,750.00
8112 · Supplies - Janitorial	1,001.01	1,300.00
Total 8110 · Supplies	3,346.66	4,050.00
8130 · Telephone & telecommunications	1,302.48	1,500.00
8140 · Postage - ILL	773.81	650.00
8150 · Postage - Other	70.00	200.00
8160 · Equip rental & maintenance		
8161 · Copy Machine Lease	1,304.20	1,005.00
8162 · Equipment Maint. & Repair	1,610.00	1,500.00
8163 · Elevator Maint. & Repair	1,980.09	2,000.00
Total 8160 · Equip rental & maintenance	4,894.29	4,505.00
8180 · Books, subscriptions, reference		
8181 · Mandarin Software Contract	650.00	650.00
8182 · Books - General Collection	10,187.63	12,225.91
8183 · Periodicals-General Collection	936.17	800.00
8184 · Periodicals - Newspapers	938.89	800.00
8185 · Books - Children's Collection	1,083.50	1,400.00
8186 · Books - Youth Collection	1,399.72	1,500.00
8187 · Books - Teen Collection	776.74	1,000.00
8188 · Books - Replacement/Rebinding	418.84	250.00
8190 · Books - Audio	484.53	450.00
81** · Books - Rotary Grant (Children's)	1,312.10	0.00
8194 · One Click	1,200.00	1,500.00
Total 8180 · Books, subscriptions, reference	19,387.92	20,575.91
Total 8100 · Non-personnel expenses	29,775.17	31,480.91

Goodrich Memorial Library

Profit Loss

	Actual	Budget
8200 · Building Occupancy expenses		
8210 · Lawn Care/Snow Removal	1,490.00	1,000.00
8211 · Rubbish Removal	592.50	750.00
8215 · Building Maint. & Repair	2,211.00	2,000.00
8220 · Utilities		
8221 · Fuel Oil	10,650.65	10,000.00
8222 · Electricity	3,604.97	3,800.00
Total 8220 · Utilities	14,255.62	13,800.00
8230 · Building Insurance	4,252.00	4,200.00
Total 8200 · Building Occupancy expenses	22,801.12	21,750.00
8500 · Misc expenses		
8512 · Haunted Halloween	554.31	425.00
8570 · Advertising expenses	471.96	250.00
8571 · Fundraising expenses	25.00	375.00
8572 · Programs - General	758.43	250.00
8573 · Programs - Children	799.52	1,000.00
8574 · Technology	1,358.88	1,500.00
8577 · Coffee Expense	246.28	350.00
8578 · 1st Wednesday expense	1,909.96	2,000.00
8584 · Bank Interest		
85841 · PSB Interest Expense	577.44	175.00
8584 · Bank Interest - Other	11.27	0.00
Total 8584 · Bank Interest	588.71	175.00
8589 · Temporary Expense	76.00	60.00
8592 · Bank Charges	38.00	0.00
8500 · Misc expenses - Other	1,400.84	500.00
Total 8500 · Misc expenses	8,227.69	6,865.00
Total Expense	203,566.15	203,616.00
Surplus (Deficit)	0.00	0.00

Newport Ambulance Service Report

January 6, 2015

To Board of Aldermen
Newport City, Vermont

Dear Board and Citizens,

In 2013 we responded to 1,944 calls for help in 2014 we were down to 1518, of those 816 were to Newport City.

This year we are asking for the amount of \$82,648.00. This is a \$6.36 per cap increase, as you can see above we had a drop in call volume this year.

In Calendar year 2014 we had to write off \$266,404.10 to Medicare, \$179,787.09 Medicaid and \$8,718.95 to VA for a total of \$454,910.14 in lost revenue.

The reimbursements for Medicare and Medicaid have not kept up with the increase cost of supplies, insurances and compliances that we have to meet. We have and continue to make cuts our budget where we can but still have increases in fixed costs that are out of our control.

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

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

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

NEWPORT AMBULANCE SERVICE INC. 2014 budget and Actuals

	2014 Budget	2014 Actual
INCOME		
4000 Town Appropriations	\$84,678.00	\$84,678.00
Grants:		
4003 Copy Charge	\$100.00	\$140.00
4004 Training Income Public	\$3,500.00	\$2,198.44
4005 Donations		
4006 Interest Income	\$100.00	\$23.95
4008 Room Rental	\$100.00	\$-
4009 Service Ambulance	\$866,178.00	\$722,573.93
4010 Billing Income:		
4010.01 Barton	\$4,000.00	\$898.25
4010.03 Charlotte	\$9,000.00	\$7,392.97
4010.04 Derby Line	\$13,500.00	\$6,092.97
4010.05 Fairfax	\$12,150.00	\$14,318.83
4010.06 Glover	\$12,400.00	\$8,725.94
4010.07 Missisquoi	\$12,000.00	\$19,331.14
4012 Intercept Income	\$2,780.00	\$5,568.00
Coverage time	\$3,000.00	\$8,145.00
4013 EMS training		
Administrative Income	\$45,000.00	\$45,000.00

4016			
4014	Misc. Income		
	Total Income	\$1,068,486.00	\$925,087.42
	EXPENSES		
5000	Billing Service		
5000.01	Collection Fees	\$1,000.00	\$1,323.99
5000.02	Tech Support	\$4,000.00	\$3,773.63
5000.03	Seminars	\$1,000.00	\$-
5000.04	Ability VPN	\$2,508.00	\$2,345.50
5000.05	Software upgrades	\$600.00	\$449.00
5000.06	Bonding Policy	\$950.00	\$967.71
	Billing service other		
5001	Staff & Squad Training	\$3,000.00	\$488.00
5004	Grant Expense:		\$24.55
5004.04	USDA Grant		
5006	Rubbish Removal	\$1,200.00	\$1,140.00
5007	Diesel Fuel/Gas	\$35,000.00	\$34,875.21
5008	Insurance Expense		
5008.01	Insurance Package	\$17,000.00	\$14,825.35
5008.03	MVP Health	\$90,792.00	\$94,857.62
5008.5	Workers Comp.	\$32,574.00	\$29,435.48
5008.06	Life Insurance	\$560.00	
5008	Insurance other		
5009	Bank & CC Fees	\$1,800.00	\$2,350.34
5010	Interest Expense		
5012	Payroll Expenses	\$670,000.00	\$669,192.50
5013.00	Postage & Delivery	\$3,200.00	\$2,187.26
5014.01	CPA Expense	\$425.00	
5014.02	General Council	\$3,000.00	\$1,500.00
5015.00	Purchase Agreements		
5016.01	Meals	\$500.00	\$236.54
5016.02	Travel	\$700.00	\$110.70
5017.00	Pension Plan	\$25,000.00	\$20,483.63
	Mortgage 2016 4/1/27	\$24,000.00	\$24,000.00
	Line of credit		
	NPT 1 Loan 02/06/2014	\$3,128.00	\$3,128.00
	Nas 2 Loan 7/17/2019	\$9,216.00	\$9,216.00
	NAS 4 Loan 4/01/2013		
	NAS 11 Loan	\$7,452.00	\$7,542.00
	Lucas		
	USDA MRX 2015 Purchase	\$3,765.00	\$3,765.00
5018.00	Ambulance R&M:		
5018.01	NAS 1 2009 99,160	\$4,000.00	\$4,595.75
5018.02	NAS 2 2012 17,687	\$2,000.00	\$5,732.53
5018.03	NAS 3 2002 119,770	\$5,000.00	\$3,884.81
5018.04	NAS 4 2003 154,596	\$5,000.00	\$3,837.69
5018.09	NAS 11 2004 81,297	\$1,000.00	
5018.10	Mic Ambulance R&M	\$531.00	\$496.06
5018.14	Equipment Service contracts	\$-	\$-
	Equipment Replacement Fund	\$8,000.00	\$-
5019.00	Building R&M	\$8,000.00	\$4,332.36
5020.00	Computer Repair/Upgrades	\$1,000.00	\$4,055.00
5021.01	Office Supplies	\$4,000.00	\$6,151.01
5021.02	Occupational Health	\$1,500.00	\$36,499.00
5021.03	Medical Supplies	\$18,000.00	\$22,996.22

5021.04	General Supplies	\$2,500.00	\$2,944.09
5021.05	Battery Replacement	\$3,000.00	\$612.77
5024.00	Oxygen	\$2,300.00	\$2,866.95
5025.00	Employee Recognition	\$800.00	\$900.00
5026.00	Transport Expense	\$6,000.00	\$11,340.00
5027.00	Paging	\$775.00	\$1,128.84
5028.00	Telephone Expense:		
5028.01	Telephone	\$2,200.00	\$4,686.68
5028.02	Cell Phones	\$3,240.00	
5028.03	Internet	\$1,520.00	\$1,329.84
5029.00	Electricity	\$6,000.00	\$5,964.80
5030.00	Heating	\$7,000.00	\$7,843.85
5031.00	Water & Sewer	\$875.00	\$846.71
5032.00	Computer expense non cap	\$1,000.00	\$695.51
5033.00	Furniture/Equip non cap		
5034.00	Radio Expense	\$3,000.00	\$1,376.50
5037.00	EMS Conference	\$3,000.00	\$-
5038.00	Dues & Memberships	\$1,300.00	\$600.00
5039.00	Training Public	\$2,000.00	\$213.50
5040.00	Squad Uniforms	\$3,000.00	\$1,185.49
5041.00	Equipment Repairs		\$1,785.92
5043.00	Public Relations	\$400.00	\$351.13
5046.00	Ambulance Replacement fund	\$18,175.00	\$-
5050.00	Unemployment tax		\$-

Totals Expenses	\$1,068,486.00	\$1,067,471.02
Total Income	\$1,068,486.00	\$925,087.42
Difference		\$(142,383.60)

2015 NAS Budget

	<u>2015</u>	
Income		
4000 · Town Appropriations	\$130,932.00	
4003 · Copy Charge	\$0.00	
4004 · Training Income Public	\$1,000.00	
4006 · Interest Income	\$20.00	
4008 · Room Rental	\$0.00	
4009 · Service Ambulance Runs	\$812,319.00	
	<hr/>	\$944,271.00
4010 · Billing Service Contracts		
4010.01 · Barton Ambulance Squad,Inc.	\$0.00	
4010.03 · Charlotte	\$8,100.00	
4010.04 · Derby Line Ambulance, Inc.	\$8,000.00	
4010.05 · Fairfax Rescue Squad	\$15,000.00	
4010.06 · Glover Ambulance	\$10,000.00	
NEMS	\$28,140.00	
4010.07 · Missisquoi Ambulance	\$15,000.00	
	<hr/>	\$84,240.00
Total 4010 · Billing Service Contracts		
4012 · Intercept Income	\$7,000.00	
4016 · Administration Income	\$0.00	
Equipment Sale	\$1,520.00	

4018 · Ambulance Coverage Time	\$6,000.00	
Total Income	<u>\$1,043,031.00</u>	
Expense		
5000 · Billing Services Expense		
5000.01 · Collection Fees	\$1,000.00	
5000.02 · Training & Support	\$2,500.00	
5000.03 · Seminars	\$0.00	
5000.04 · Ability VPN	\$2,500.00	
5000.05 · Software Upgrades	\$600.00	
5000.06 · Bonding Policy	\$970.00	
5000.07 · 08 Payroll	\$43,303.00	
5000.09 · Billing Office Supplies	\$1,500.00	
5000.10 · Phone	\$300.00	
5000.11 · Postage	<u>\$2,800.00</u>	
Total 5000 · Billing Services Expense		\$55,473.00
5001 · Administration Expense		
5001.01 · 02.03.04 .17Payroll	\$109,796.00	
5001.05 · Nas 11 R&M	\$300.00	
5001.06 · Nas 11 Fuel	\$2,100.00	
5001.07 · Postage	\$300.00	
5001.08 · CPA	\$388.00	
5001.09 · General Council	\$500.00	
5001.10 · Office Supplies	\$500.00	
5001.11 · Telephone	\$1,804.00	
5001.12 · Cell Phones	\$2,851.00	
5001.13 · Dues	\$0.00	
5001.14 · Health Insurance	\$16,325.00	
5001.15 · Pension	\$6,725.00	
5001.18 · NEMS 51 R&M	<u></u>	
Total 5001 · Administration Expense		\$141,589.00
5004 · Grant Expense		
5006 · Rubbish Removal Expense	\$1,200.00	
5007 · Diesel Fuel/Gas Expense	\$30,000.00	
5008 · Insurance Expense		
5008.01 · Insurance Package	\$12,554.00	
5008.03 · Health Insurance Expense	\$58,772.00	
5008.05 · Workers Comp. Insurance Exp	<u>\$51,500.00</u>	
Total 5008 · Insurance Expense		\$122,826.00
5009 · Bank Charges/CC Fees Expense	\$1,500.00	
5010 · Interest Expense	\$5,200.00	
5011 · Staff & Squad Training	\$2,000.00	
5012 · Payroll Expenses	\$540,000.00	
5013 · Postage/Delivery Expense	\$500.00	
5015 · Purchase Agreement Expense		
5016 · Travel & Meals Expense		
5016.01 · Meals Expense	\$200.00	
5016.02 · Travel Expense	<u>\$250.00</u>	

Total 5016 · Travel & Meals Expense		
5017 · Pension Plan Expense	\$14,856.00	
5018 · Ambulance/Vehicle R&M Expense		
5018.01 · NAS #1 Repair & Maintenance	\$4,000.00	
5018.02 · NAS #2 Repair & Maintenance	\$4,000.00	
5018.03 · NAS #3 Repair & Maintenance	\$4,000.00	
5018.04 · NAS #4 Repair & Maintenance	\$0.00	
5018.14 · Service Agreements	\$1,147.00	
Total 5018 · Ambulance/Vehicle R&M Expense		\$13,147.00
5018.10 · Miscellaneous Ambulance R&M	\$400.00	
5019 · Building R&M Expense	\$8,000.00	
5020 · Computer Repairs/ Upgrade Expen	\$1,000.00	
5021 · Supplies		
5021.01 · Office Supplies	\$500.00	
5021.02 · Occupational Health	\$500.00	
5021.03 · Medical Supplies/Equip. Expense	\$15,000.00	
5021.04 · General Supplies	\$2,400.00	
5021.05 · Equipment Batteries	\$750.00	
Total 5021 · Supplies		\$19,150.00
5024 · Oxygen Expense	\$2,500.00	
5025 · Employee Recognition Expense	\$800.00	
5026 · Transport Expense	\$6,000.00	
5027 · Paging Expense	\$1,000.00	
5028.03 · Internet Service	\$1,520.00	
5029 · Electricity Expense	\$6,000.00	
5030 · Heating Expense	\$5,500.00	
5031 · Water & Sewer Expense	\$875.00	
5032 · Computer Expense Non Capitalize	\$500.00	
5034 · Radio Expense Non Capitalized	\$1,500.00	
5037 · EMS Conference	\$0.00	
5039 · Training Expense Public	\$500.00	
5040 · Squad Uniforms	\$3,000.00	
5041 · Equipment Repairs	\$1,500.00	
5043 · Public Relations	\$200.00	
5045 · Equipment Replacement Fund	\$0.00	
5046 · Ambulance Replacement Transfer	\$0.00	
Mortgage	\$16,545.00	
Explorer	\$3,800.00	
NAS 2	\$9,000.00	
Line of Credit	\$25,000.00	
5100 · Adjustment Account Expense		
Total Expense	\$1,043,031.00	
	\$1,043,031.00	
	\$0.00	

Rural Community Transportation (RCT)

RURAL COMMUNITY TRANSPORTATION, INC. CONSOLIDATED STATEMENTS OF FINANCIAL POSITION JUNE 30, 2014 AND 2013

	2014	2013
Assets		
Current Assets		
Cash	\$ 492,612	\$ 408,311
Short-term investments	275,663	245,274
Accounts receivable, net of allowance	225,218	398,801
Grants receivable	-	81,001
Prepaid expenses	76,093	11,229
Total Current Assets	1,069,586	1,144,616
Property and Equipment		
Furniture and equipment	303,265	303,265
Vehicles	1,487,076	1,433,089
Less accumulated depreciation	(1,057,886)	(893,165)
Total Property and Equipment	732,455	843,189
Total Assets	1,802,041	1,987,805
Liabilities and Net Assets		
Current Liabilities		
Accounts payable - operating	198,295	263,951
Accrued salaries and payroll taxes	15,352	67,281
Accrued vacation	10,646	5,744
Deferred revenue	35,177	25,178
Total Current Liabilities	259,470	362,154
Net Assets		
Unrestricted	933,315	945,661
Temporarily restricted net assets	609,256	679,990
Total Net Assets	1,542,571	1,625,651
Total Liabilities and Net Assets	\$ 1,802,041	\$ 1,987,805

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

Rural Community Transportation (RCT)

RURAL COMMUNITY TRANSPORTATION, INC. CONSOLIDATED STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
Unrestricted Net Assets		
Revenue		
Contract revenue	\$ 441,509	\$ 185,057
Medicaid administration	3,664	-
Direct trip revenue	2,556,501	2,517,457
Grant revenue	1,009,936	1,283,442
Municipal appropriations	87,733	88,248
Donations	47,835	15,466
Interest income	4,415	5,500
Fare and other income	651	246,377
Total support and revenue	4,152,244	4,341,547
Net assets released from restrictions	124,721	191,139
Total Revenue and Reclassifications	4,276,965	4,532,686
Expenses		
Program Services		
Public and other transportation	3,957,847	3,829,561
Supporting Services		
General and administrative	267,017	452,482
Fundraising	10,460	6,931
Total Supporting Services	277,477	459,413
Total Expenses	4,235,324	4,288,974
Change in unrestricted net assets before extraordinary items	41,641	243,712
Extraordinary item - impairment loss	-	67,093
Temporarily Restricted Net Assets		
Net assets released from restrictions	(124,721)	(191,139)
Change in temporarily restricted net assets	(124,721)	(191,139)
Total change in net assets	(83,080)	(14,520)
Net Assets, Beginning of year	1,625,651	1,640,171
Net Assets, End of year	\$ 1,542,571	\$ 1,625,651

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



NEKCA
Northeast Kingdom Community Action, Inc.

Orleans County Court Diversion

71 Seymour Lane
Newport, VT 05855
Ph: 802-334-8224

December 31, 2014

TO: James Johnson, City Clerk, City of Newport
RE: Appropriations for 2015 Meeting

The Orleans County Court Diversion Program asks that you include the enclosed request in your Town Warning for 2015.

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

Sixty-four (64) Newport residents completed thirty-seven (37) hours of community service, made donations to community non-profit organizations in the amount of \$25.00, paid back restitution in the amount of \$20.00 and paid fines owed to the State of Vermont in the amount of \$3757.75.

Your support at Town Meeting is vital to the continuation of the program.

Sincerely,

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

NORTHEAST KINGDOM COMMUNITY ACTION, INC.
REVENUE & EXPENSE REPORT - DIVERSION PROGRAM
FOR THE YEAR ENDING DECEMBER 31, 2014

REVENUES:

State of Vermont		\$ 85,437
Fees		26,673
Community funding		600
Fundraising, net		1,346
		114,056

EXPENSES:

Personnel costs	\$ 78,595	
Travel costs	2,690	
Program expenses	7,695	
Program activities	2,140	
Office expenses	2,784	
Occupancy costs	10,647	
Administrative costs	10,689	
Technology costs	410	
Total expenses		115,650

EXCESS EXPENSES OVER REVENUES

\$ (1,594)



Orleans County Citizen Advocacy
P.O. Box 781
Derby, VT 05829
802-624-0877
www.occavt.org

January 2015

Town Voters of Newport City

Orleans County Citizen Advocacy's mission is "to build and support one-to-one long term, independent relationships between unpaid community members (called advocates) and individuals with developmental disabilities so that all are heard, respected, included and empowered."

OCCA's goal is for people with developmental disabilities to be valued and accepted in their communities. The mutually beneficial relationships, created by Citizen Advocacy, grow to be enriching and important friendships not only for the person with disabilities but also for the advocate. In turn, these deep personal commitments between neighbors result in strong vibrant communities from which we all benefit.

Our non-profit organization operates with money raised at annual fundraisers as well as from individual & business donations. **OCCA does not receive any federal or state funding or United Way monies. Town Meeting Day appropriations from towns across Orleans County are one of our largest sources of revenue, and are very much needed for the viability & sustainability of our program.**

Since our program began in 1989 over 90 matches have been made, thanks to the support from large-hearted people in our communities. Orleans County Citizen Advocacy (OCCA) facilitates community connection, friendship, support and advocacy between those with developmental disabilities who may be isolated from the greater community, and unpaid community members. We are currently supporting 20 such relationships which re-create a sense of healthy interdependence among community members. We would appreciate your support to continue connecting people from Newport City with others, preferably in the same area, that would benefit from an OCCA friendship.

We, at OCCA, are proud to have celebrated our 25th anniversary in 2013, and to have been, for several years now, the ONLY association of our type left in Vermont among the

many that used to match disabled people with local volunteers in a one-to-one friendly relation. Orleans County Towns have played a major role, through their unfailing support, in assuring such long life, regardless of better or worse times. The people of each and every of those Towns have great reason to be proud of such a unique heart warming record. Thank you for being that kind of better place, with such kind hearted people.

Orleans County Citizen Advocacy Board of Directors looks forward to your assistance again this year. Anyone interested in learning more about Citizen Advocacy, please call Ann Stannard, Board Chair, at 802-723-4425.

Sincerely,



Ann Stannard, Board Chair.
 188 Whitehill Loop
 Morgan, VT 05853
 802-723-4425
askkvermont@gmail.com

6:10 PM
 10/09/14
 Accrual Basis

**Orleans County Citizen Advocacy
 Balance Sheet Prev Year Comparison
 As of September 30, 2014**

	Sep 30, 14	Sep 30, 13	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
OCCA Operating	1,749.29	740.38	1,008.91	135.3%
OCCA Savings	7,285.45	382.88	6,892.57	1,754.4%
Total Checking/Savings	<u>9,034.74</u>	<u>1,133.26</u>	<u>7,901.48</u>	<u>697.2%</u>
Total Current Assets	<u>9,034.74</u>	<u>1,133.26</u>	<u>7,901.48</u>	<u>697.2%</u>
TOTAL ASSETS	<u>9,034.74</u>	<u>1,133.26</u>	<u>7,901.48</u>	<u>697.2%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
BEST Fund Liability	500.00	0.00	500.00	100.0%
Total Other Current Liabilities	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
Total Current Liabilities	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
Total Liabilities	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
Equity				
Opening Balance Equity	17,516.78	17,516.78	0.00	0.0%
Unrestricted Net Assets	-16,383.52	-6,731.67	-9,651.85	-143.4%
Net Income	7,401.48	-9,651.85	17,053.33	176.7%
Total Equity	<u>8,534.74</u>	<u>1,133.26</u>	<u>7,401.48</u>	<u>653.1%</u>
TOTAL LIABILITIES & EQUITY	<u>9,034.74</u>	<u>1,133.26</u>	<u>7,901.48</u>	<u>697.2%</u>



Area Agency on Aging for Northeastern Vermont

481 Summer St. Suite 101
St. Johnsbury, Vermont 05819



Advocacy. Action. Answers on Aging.

The Area Agency on Aging is a private, non-profit, organization serving the residents of Caledonia, Essex and Orleans counties. We support people age 60 and older in their efforts to remain active, healthy, financially secure and in control of their own lives. The Agency connects older adults and their families with the services they need to live with independence and dignity.

Our staff works closely with seniors and their families offering assistance with Medicare, Social Security, Medicaid, public assistance programs, in-home services and many other types of help. There is no charge for services provided by the Agency, but many of those we assist donate to help support our work.

During the past year your support allowed us to provide assistance to 251 residents of the City of Newport as well as more than 1,500 seniors from across the Northeast Kingdom and supported a broad variety of important programs for older adults and their families. These programs include Meals-on-Wheels, supportive services to help seniors continue to live at home, health insurance counseling, transportation for medical and other appointments, legal services and help for family caregivers.

Thank you for your support over the years and for your help in letting people know about the services we provide. Please give your careful consideration to our request this year, and let us know if we can be of assistance to you or someone you know.

Sincerely,

Lisa Viles
Executive Director

A program of the North East Kingdom Council on Aging, Inc.
Tel: 748-5182 Fax: 748-6622 Email: info@nevaaa.org



Financials

Preliminary Report Year Ended September 30, 2014

REVENUE SOURCES

Federal Funds

Older Americans Act	\$ 907,1064
Nutritional Services Incentive Program	\$ 115,320
Medicaid	\$ 292,937
Other Programs	\$ 99,960
	<hr/>
	\$ 1,415,323

State of Vermont Funds

General Funds	\$ 690,400
State Health Insurance Program	\$ 246,255
Dementia Respite	\$ 37,035
Other Programs	\$ 231,193
	<hr/>
	\$ 1,204,884

Local Funds

Participant Contributions	\$ 40,094
Town Funds	\$ 53,178
General Donations	\$ 32,681
United Way	\$ 66
Other Funds	\$ 60,472
	<hr/>
	\$ 186,491

Non-Cash Contributions \$ 234,738

TOTAL SUPPORT AND REVENUE \$ 3,041,436

PROGRAM EXPENDITURES

Individual Advocacy

Case Management	\$ 985,393
Caregiver Services	\$ 191,049
Legal Assistance	\$ 52,099
Information and Assistance	\$ 164,532
State Health Insurance Program	\$ 386,398
Other Programs	\$ 0
	<hr/>
	\$ 1,779,471

Independent

Living Services

Home Delivered Meals	\$ 742,531
Congregate Meals	\$ 331,036
Specific Assistance	\$ 132,109
Other Programs	\$ 53,789
	<hr/>
	\$ 1,259,464

TOTAL EXPENDITURES \$ 3,038,936

FY 14 Fund Sources

Local & Other 14%



FY 14 Fund Uses

Info. & Assistance 5%



POPE MEMORIAL FRONTIER ANIMAL SHELTER, INC 2014

The Pope Memorial Frontier Animal Shelter, Inc. continues to take in , spay or neuter and care for unwanted and stray dogs and cats from all of the towns of Orleans County. Over the past twelve months, nearly 400 animals have come into the shelter. Although the larger areas of Derby, Newport and Barton utilize the shelter services the most, every town benefits from the existence of this facility. This past year, 15 low cost cat spay/neuter clinics have been held at the shelter. These clinics are available to all, regardless of income, and the cost remains at \$45 per cat for spaying or neutering and vaccinations. Over 475 cats have been altered through these clinics this year, and every town has residents taking advantage of this program. Each town's support is truly needed, and we thank you all for your continued assistance.

Pope Memorial Frontier Animal Shelter Inc. Actual Income and Expenses Jan. 1, 2014 - Dec 31, 2014		2014
Income		
Adoptions	\$27,192.00	
Spay Clinics	\$21,633.00	
Surrenders	\$2,538.00	
Donations	\$55,343.51	
Coins/Bottles	\$3,650.60	
Fund Drives		
Bowling	\$460.00	
Derby/Line day	\$53.00	
Zumba	\$315.50	
Plaques	\$300.00	
Cruise	\$2,949.00	
Keeper of Kennel	\$2,740.00	
Scoop & Xmas don.	\$6,360.00	
Sales & Tshirts	\$1,323.95	
Total All Fund drives.....		\$14,501.45
Return to Owner	\$878.00	
VT Shares Camp.	\$7,076.08	
In Memoriam	\$8,025.00	
Town Appropriation	\$12,700.00	
Misc. repayments	\$250.00	
Interest	\$2,247.93	
TOTAL ALL INCOME.....		\$156,035.57
Expenses		
Expenses		
Vet Costs	\$16,711.90	
Spay Clinics	\$22,910.00	
Legal/Ins/Dues	\$6,374.50	
Shelter	\$24,501.93	
Food/Med/Litter	\$10,745.63	
Spay Refunds	\$500.00	
Misc *	\$866.68 (plaque, Xmas, Tshirts)	
Payroll&Taxes	\$66,271.11	
Ford van & tires	\$22,692.36	
Fund Raising		
Ads	\$272.00	
Cruise	\$800.00	
Scoop & Stamps	\$597.00	
Van exp & gas	\$1,619.42	
Canine Transport	\$707.86	
Office	\$2,716.41	
Collars&Leashes	\$482.51	
TOTAL ALL EXPENSES.....		\$178,769.31

Orleans County Historical Society

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

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

The museum sponsors educational programs for children and adults throughout the year, including the Collectors Fair, the NEK History Fair every other year, the Antique Engine Show, spring and fall field days for elementary students, Time Travelers Day Camp for children 8-12, classes in traditional crafts and small-scale agriculture for adults, and special programs focusing on history and historical preservation. Our special events include Old Stone House Day, the Cheese and Apple Tasting, the Fall Foliage Run. We thank you for your support in the past, and we promise to continue to work to preserve the history of Orleans County and enrich the culture of our communities.

This summer we will invite the community to participate in an archaeological dig at the base of Prospect Hill to find the original location of the Orleans County Grammar School, which was moved down the road in 1869 to become the Brownington Grange Hall. We also plan to make packed dirt, wheelchair and walker friendly paths around the museum grounds.

2014 Old Stone House Museum Income & Expense

Income

400 · Appropriations	7,700
402 · Contributions/Restricted	21,966
403 · Contributions/Unrestricted	47,123
405 · Eaton House Reimbursements	1,560
406 · Grants	39,859
420 · Membership Dues	12,228
421 · Museum Admissions	7,013
422 · HALL HOUSE REVENUE	1,350
423 · Other Revenue	292
424 · Program Service Revenue	15,514
425 · Special Event Income	26,499
426 · Sales	2,828
Total Income	183,934

Cost of Goods Sold

500 · Cost of Goods Sold	1,278
503 · Royalties	-62
509 · Consignor Payment	182
Total COGS	1,399
Gross Profit	182,535

Expense	
Insurance	
506 · Directors & Officers Liability	980
507 · Property/Liability	6,583
508 · Workman's Comp	628
513 · Health Plan Premium	1,099
Total Insurance	<u>9,291</u>
Occupancy	
515 · Maintenance (labor/materials)	11,365
516 · Utilities	9,205
Total Occupancy	20,570
501 · Bank Charges	210
5011 · Credit Card Fees	273
502 · Conferences/Meetings	879
504 · Dues,Subscriptions & Prof. Pub.	60
505 · Equipt Rental/Maint. (copier)	400
511 · Misc.	1,891
518 · ' Blacksmith Shop Expense	170
519 · SUTA	1,076
520 · Director's Salary	28,250
521 · Salary Expenses/Sick/Vacation	4,454
522 · Salary Expenses	62,645
523 · Payroll Taxes	7,271
524 · Special Events Expense	10,033
525 · Supplies (general)	829
526 · Telephone & Internet	2,743
527 · Travel	93
528 · Office Supplies	1,531
529 · Collections (supplies and svc.)	3,052
530 · Interest Expense	876
531 · Postage & Shipping	3,160
532 · Printing & Publication	8,261
533 · Professional Expenses	1,510
534 · Program Expense	26,524
537 · Restoration	35,156
538 · Advertising	2,457
539 · Marketing	3,010
540 · Software/Hardware	1,609
541 · Tech Support Services	275
544 · Library Supplies & Services	300
546 · Real Estate Taxes (Farm Land)	248
547 · Security	439
558 · Contracted Services	6,078
Total Expense	<u>\$245,623.24</u>
Net Income	<u>-63,088.03</u>

Cornucopia Report of 2014 Activity for Newport City

Town Appropriation Request \$5000

Cornucopia grows social and economic justice for women while feeding community elders and supporting local farms. The program helps women-in-transition achieve economic self-sufficiency through a 17-week job-skills training experience that introduces them to the culinary arts as they prepare Meals-on-Wheels for Newport-area seniors and operate a weekly community meal site. After completing the program women are assisted with securing employment with a local business, in a position that fits their individual strengths and interests. **To date, Cornucopia has provided over 21,500 nutritionally-balanced meals to Newport-area seniors and empowered 15 women through hands-on culinary and hospitality training.**

Successful partnerships are key to Cornucopia's ability to affect positive change in our community. A variety of entities, both public and private, contribute to the program in their own unique way:

- ☐ *Vermont Works for Women's* FRESH Food initiative serves as the model for Cornucopia
- ☐ *The Area Agency on Aging of Northeastern Vermont* oversees our region's Meals-on-Wheels program and coordinates the volunteer drivers who deliver Cornucopia's meals to homebound seniors
- ☐ *Northeast Kingdom Learning Services* provides four weeks of general job readiness training to Cornucopia trainees which includes effective communication, basic resume writing, and key interview skills
- ☐ *Vermont Department of Labor* connects women who are in need of supportive vocational training to Cornucopia and assists in identifying supplemental funding streams for participants to cover basic needs while they are enrolled in the program.

Cornucopia's average cost per meal is approximately \$7.85, yet the high level of poverty amongst Orleans County seniors makes it nearly impossible for recipients to cover the full cost (11.5% of people 65+ have income under the federal poverty level, compared to 7.5% across the rest of Vermont). **In 2014 the average donation was a mere 40 cents per meal.** Combined with the federal reimbursement rate of \$3.60 per meal, Cornucopia is left to absorb the majority of each meal's cost.

Given that Cornucopia's weekly meal site is open to all members of the community, it's difficult to provide the precise number of Newport City residents who attended the **47 congregate meals in 2014.** However, we do know that **in 2014 at least 65 residents of Newport City received an average of six meals a week, a value of \$143,890.** Community support of Cornucopia's mission to both train disempowered women while feeding vulnerable seniors is critical. We are deeply grateful for Newport City's support.

Respectfully submitted,

Michelle Fay
Executive Director

Umbrella Report of 2014 Activity for Newport City

Town Appropriation Request: \$3500

Umbrella exists to ensure that communities in Caledonia, Orleans and Essex counties offer safety, support and options for self-determination to women and families. To this end, we provide the following services:

The Advocacy Program is the essential safety net for people affected by intimate partner violence and sexual abuse. We meet the needs of victims in crisis while also offering preventative programming to local schools and youth groups with a focus on gender respect, consent, and healthy relationships. **In 2014 we:**

- ☐ supported at least 485 individuals with direct advocacy
- ☐ housed 14 adults and 6 children in our shelter for a total of 846 bed-nights

The Family Room is a supervised visitation and monitored exchange center offering child-centered support for parents seeking to establish or rebuild relationships with their children. **Last year we offered 935 hours of visitation to help 91 children develop safe, healthy relationships with their non-residential parent.** Additional services such as therapeutic visitation, parenting education, and mediation can also be arranged in order to help families address their unique goals and needs.

Given that some of our services are provided anonymously, it can be difficult to provide precise usage figures for towns. **At least 53 Newport City households were served directly by Umbrella in 2014,** and the community as a whole benefited from prevention and outreach programs at schools, as well as training and consultation for human service and law enforcement professionals. Community support is critical to sustaining our programming and discovering innovative new approaches to the work we do. We are deeply grateful for Newport City's support.

Respectfully submitted,
Michelle Fay
Executive Director

Umbrella, Inc.	
Profit & Loss	
July 2013 through June 2014	
	Jul '13 - Jun '14
Ordinary Income/Expense	
Income	
4000 - GRANT REVENUE	888,501.03
4100 - FUNDRAISING	77,286.49
4150 - Program Income	61,879.01
4153 - SEMINAR & CONFERENCE INCOME	45.00
4200 - RENTAL INCOME	1,188.00
4400 - INTEREST INCOME	239.50
4700 - DUES & MISC INCOME	1.00
Total Income	1,029,140.03
Gross Profit	1,029,140.03
Expense	
Payroll Expenses	3.00
5000 - UTILITIES- OFFICE	11,818.74
5003 - UTILITIES -SHELTER	4,260.84
5100 - POSTAGE	5,918.19
5200 - STAFF TRAINING	8,531.24
5300 - ADMINISTRATIVE FEES/EXPENSE	50.00
5400 - TELEPHONE/BEEPERS	14,454.18
5499 - SUPPLIES EXPENSE	87,031.19
5549 - CLIENT NEEDS	16,774.37
5600 - RENT	108,417.12
5710 - SALARY & WAGES	751,289.93
5800 - SECURITY EXPENSE	69.99
5900 - REPAIRS/MAINTENANCE	932.23
5999 - INFORMATION TECHNOLOGY	-140.75
6000 - PHOTOCOPY EXPENSE	3,955.42
6100 - TRAVEL(MILEAGE)	17,379.20
6200 - DUES/SUBSCRIPTIONS	6,971.40
6301 - LIABILITY INSURANCE	6,249.42
6500 - MISCELLANEOUS EXPENSE	24.35
6600 - FUNDRAISING EXPENSES	3,145.72
66900 - Reconciliation Discrepancies	0.15
6700 - Advertising & Marketing	3,325.96
6900 - SEMINAR & CONFERENCE EXPEN...	2,987.27
6970 - TRAININGS	3,823.67
6995 - ALLOCATED ADMIN FEES	0.00
7300 - OUTREACH EXPENSES	2,617.52
7700 - LEGAL/PROFESSIONAL FEES	4,790.00
8200 - PROGRAM ENHANCEMENT	730.00
8300 - BOARD DEVELOPMENT	159.21
Total Expense	1,065,569.56
Net Ordinary Income	-36,429.53
Other Income/Expense	
Other Expense	
7805 - STARTING POINTS EXPENSES	5,721.00
9500 - Subgrants	27,861.11
Total Other Expense	34,582.11
Net Other Income	-34,582.11
Net Income	-71,011.64

Northeast Kingdom Human Services, Inc. Annual Summary for July 1, 2013 – June 30, 2014

Northeast Kingdom Human Services, Inc. is a private not-for-profit organization serving Caledonia, Essex, and Orleans Counties. It is organized and directed by local citizens who believe that human services should be cost effective and responsive to the needs of our local communities. The mission of NKHS is to enrich communities and enhance the ability of individuals and families to improve their lives.

NKHS serves residents through our programs for Children, Youth, and Family Services, Outpatient Mental Health and Substance Abuse Services, Community Rehabilitation Treatment, Developmental/Intellectual Ability Services, and 24/7 Crisis Intervention. Fees are charged based on the person's ability to pay. No one is refused services for lack of ability to pay.

We greatly appreciate your interest, your help in letting people know about the services we provide, and your financial support.

FY 2014 SUMMARY OF SERVICES FOR THE City of Newport

2000 Census Count for your town: **4589**
We served **584** and employ **78** from your community.

Our 2015 request for support is calculated on \$1.05 per person based on the last census, the same amount as requested last year.

Thank you for your support.

D. W. Bouchard
Executive Director

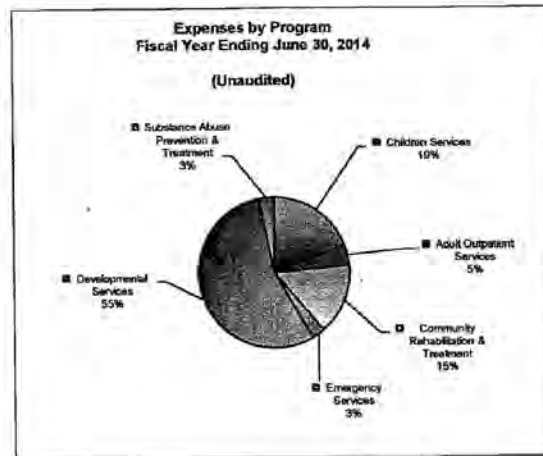
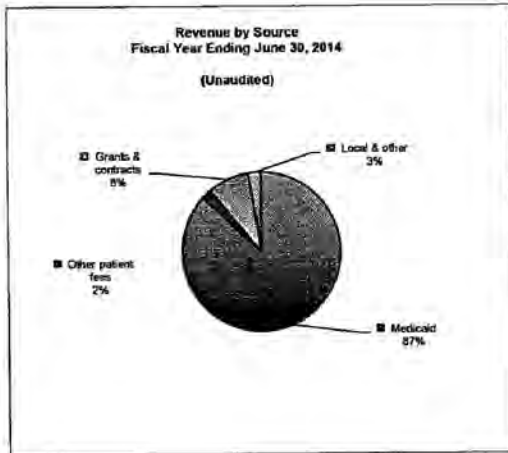
Andy Barter
President, Board of Directors

Northeast Kingdom Human Services, Inc.
181 Crawford Road – Derby, P. O. Box 724, Newport, VT 05855 ([802-334-6744](tel:802-334-6744))
2225 Portland Street, P. O. Box 368, St. Johnsbury, VT 05819 ([802-748-3181](tel:802-748-3181))

Northeast Kingdom Human Services, Inc. Annual Summary for July 1, 2013 – June 30, 2014

Northeast Kingdom Human Services, Inc.
STATEMENT OF ACTIVITIES
Fiscal Year Ending June 30, 2014
(Unaudited)

TOTAL REVENUE	30,927,555
EXPENSES:	
Salaries	12,886,287
Fringe benefits	4,869,805
Other personnel costs	9,581,850
Program expenses	566,538
Operating expenses	1,036,439
Client/staff transportation	1,096,486
Building expenses	1,013,991
TOTAL EXPENSES	<u>31,051,396</u>
EXCESS (DEFICIT) REVENUES FROM OPERATIONS	<u>(\$123,841)</u>



<u>Source</u>	<u>Revenue</u>	<u>Program</u>	<u>Expenses</u>
Medicaid	\$26,872,970	Children Services	\$5,884,315
Other patient fees	635,293	Adult Outpatient Services	1,396,818
Grants & contracts	2,623,996	Community Rehabilitation & Treatment	4,756,454
Local & other	795,296	Emergency Services	877,891
TOTAL REVENUE	<u>\$30,927,555</u>	Developmental Services	17,114,794
		Substance Abuse Prevention & Treatment	<u>1,021,124</u>
		TOTAL EXPENSES	<u>\$31,051,396</u>

Skilled Nursing
Occupational Therapy
Physical Therapy
Speech Therapy
Licensed Nurses Aides
Nutrition
Social Services



Hospice
Maternal Child Health
Special Services
Long Term Care
Personal Care Attendants
Homemakers

Phone: (802) 334-5213

Fax: (802) 334-8822

46 Lakemont Road, Newport, Vermont 05855

Lyne B. Limoges, MSN, RN, Executive Director

SERVICE REPORT FY 2014 ORLEANS ESSEX V.N.A. and HOSPICE, INC.

Orleans Essex Visiting Nurse Association (VNA) and Hospice, Inc. provides professional quality home health services to the residents of the 24 communities in Orleans and northern Essex counties. We serve the elderly, homebound and chronically ill through the VNA and homemaker programs and the terminally ill through our Hospice program. Special programs include a variety of clinics available to the public. As the only not-for-profit agency serving the area, our services are available to anyone in need regardless of their ability to pay and all clients are charged the same fee for the same service. We are locally controlled by a volunteer Board of Directors representing the towns we serve. We adhere to strict regulations, which prohibit the practice of charging more to a client who can afford services to compensate for those who cannot. All revenue, by law, goes back into the Agency to provide, maintain, and improve services and programs.

SUMMARY OF SERVICES:

Total Agency Visits FY 2014	38,431
Total Visits FY 2014 – City of Newport	6,654

During Fiscal Year 2014, home based services were provided to 184 individuals in the City of Newport for a total of 6,654 multi-disciplinary visits. 75 residents received services through Agency-sponsored wellness programs.

Appropriation Request for 2015\$17,500.00

Members of your community are in need of services daily and they receive them from the dedicated staff of the Orleans Essex VNA and Hospice, seven days a week, 24-hours a day. The funds your community appropriates to our Agency allow us to continue providing much needed care to individuals without third party insurance and those unable to pay, and provide special programs open to all community members. The Orleans Essex VNA & Hospice is supported by donations, service fees, and the generosity of communities who realize that in order to continue providing high quality home health services to their family members, friends, and neighbors, appropriations are desperately needed.

Respectfully submitted,
Lyne B. Limoges, MSN, RN
Executive Director

Orleans-Essex VNA & Hospice, Inc.
 BALANCE SHEET
 (Extracted from the Audited Financial Statement)
 For the Years Ended June 30, 2014

	2014
ASSETS	
Cash	\$ 1,497,170
Temporary Investments	118,319
Accounts Receivable (Net of Allowance for Doubtful Accounts)	600,134
Other Current Assets	117,035
Assets Limited as to Use	242,554
Property, Plant, and Equipment (Net of Accumulated Depreciation)	<u>397,954</u>
Total Assets	<u>\$ 2,973,166</u>
LIABILITIES	
Accounts Payable	\$ 16,904
Accrued Payroll and Related Taxes	397,675
Deferred Revenue	250,406
Current Maturities of Long Term debt	<u>34,264</u>
Total Current Liabilities	699,249
Long term debt, Less Current Maturities	266,856
Total Liabilities	<u>966,105</u>
NET ASSETS	
Unrestricted	<u>2,007,061</u>
Total Liabilities and Net Assets	<u>\$ 2,973,166</u>

Audit Performed by Brad Borbidge, P.A.



To the voters of Newport City:

Since 1950 the Northeastern Vermont Development Association (NVDA) has been the region's advocate for stronger communities and vibrant local economies. As the only combined regional planning commission and economic development corporation, we serve the largest geographic region in the state.

Each year, we request an appropriation from every member community. These appropriations are vital to us, because they help cover the costs of directly assisting the 50 municipalities in our region:

- Land use planning at the local and regional levels – including town plans, zoning bylaws, and on-call technical assistance for local officials;
- Transportation studies and project planning;
- Grant writing and administrative support for community and regional projects;

NVDA is increasing its municipal appropriation for the first time since 2005. We've seen our service offering expand greatly since then, partly due to increased statutory demands on municipalities, but also in response to new opportunities for economic expansion. New services include:

- Emergency planning – including Local Emergency Operations Plans and All-Hazard Mitigation Plans; and assistance with flood hazard planning and regulation;
- Reporting activities for the region's USDA Rural Economic Area Partnership (REAP) Zone – enabling millions of dollars to come into the region;
- The regional Foreign Trade Zone designation to improve the competitiveness of companies in our region;

How have we served Newport City? In 2014, our staff:

- Assisted the City to apply for and receive Hazard Mitigation Grant Program funds and update the Local Emergency Operations Plan
- Facilitated the NEK Transportation Infrastructure Study and a Culvert Workshop for the Road Crew
- Continued work with Newport City Renaissance Corporation on economic development initiatives and provided business outreach and assistance.
- Provided Brownfields technical assistance, incl. the Gardner Park Project and conducted a Green Stormwater Infrastructure review of the City Plan.

Municipal appropriations are based on a per capita amount, with a cap set at \$3,500. Since 2005, that amount was \$0.42, with a minimum of \$100. Our new rate of \$0.75 with a minimum of \$500 is still the lowest of all the other 10 regional planning commissions in the state, which range from \$0.96 to \$1.78 per person. We're the only regional entity that does "double-duty" as an economic development corporation, so this low rate is certainly a testament to our cost efficiency and cost-effectiveness.

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

Sincerely,
David Snedeker
Executive Director



State of Vermont
Department of Health
 Newport District Office
 Emory Hebard State Office Bldg
 100 Main St STE 220
 Newport, VT 05855
HealthVermont.gov

[phone] 802-334-6707
 [fax] 802-334-3904
 [toll free] 800-952-2945

Agency of Human Services

Vermont Department of Health Report for the City of Newport

The Newport District Office, which serves Orleans and Northern Essex Counties, is located in the Emory Hebard State Office Building at 100 Main Street, Suite 220 in Newport. We, at the Vermont Department of Health, are working every day to ensure that Vermont remains among the healthiest states to live, work, and raise a family. With our headquarters and laboratory in Burlington and 12 district offices around the state, we deliver a wide range of public health services and support to your community. For example, in 2014 the Health Department:

Supported healthy communities: The Vermont Department of Health awarded Northeast Kingdom Learning Services, a community coalition partner, \$140,000 annually over the next 3 years to help Vermonters decrease obesity, substance abuse, and binge drinking, increase tobacco cessation, and advance healthy nutrition and physical activity in our community.

Provided WIC food and nutrition education to families: We served about half of all Vermont families with pregnant women and children to age 5 with WIC (Women, Infants and Children Supplemental Nutrition Program). WIC provides individualized nutrition education, healthy foods, and a debit card to buy fruits and vegetables. WIC supports breastfeeding and the creation of supportive breastfeeding policies in the workplace. We currently have 14 breastfeeding-friendly employers in our district. In Newport City, 303 women, infants and children were enrolled in WIC. The average value of nutritious foods provided is \$50 per person per month.

Worked to prevent and control the spread of disease: From January to September in 2014, we responded to 42 cases of infectious disease in Orleans County. In 2013, \$13,079,279.71 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide; \$509,876 of which was in our district's area.

Facilitated discussion on opiate addiction: Following the Governor's Forum on Opiate Addiction, regional meetings took place around the state including 529 in-person participants. Our local team has been meeting monthly to address our area's opiate addiction, substance abuse issues, and the need for a local recovery center.

We look forward to serving you in the coming year.

Sincerely,

James Biernat, RN, MSN
 Health Services District Director



For more information, news, alerts and resources: Visit us on the web at www.healthvermont.gov.
 Join us on (district facebook address) and follow us on www.twitter.com/healthvermont.

Notes

Household Hazardous Waste



Collection Days



**Saturday May 16, 2015 &
Saturday October 10, 2015
8:00 am to 12:00 am**

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

This event is FREE and open to the RESIDENTS of **Newport City**

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

Proof of residency will be required.

Materials Accepted at the Event:

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

Materials NOT Accepted at the Event:

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

If you have any questions about the event or acceptable materials please call;
Casella Waste Management, Inc. (802) 334-8300

