

**Regular Meeting of the Barre City Council  
Held December 15, 2020**

The Regular Meeting of the Barre City Council was called to order on video conference by Mayor Lucas Herring at 7:00 PM. In attendance, participating on video or phone, were: From Ward I, Councilors Jake Hemmerick and John Steinman; from Ward II, Councilors Michael Boutin and Teddy Waszazak; and from Ward III, Councilors Rich Morey and Ericka Reil. City staff members present via video or phone were City Manager Steven Mackenzie, Finance Director Dawn Monahan, Buildings and Community Services Director Jeff Bergeron, BCS Assistant Director Stephanie Quaranta, Human Resources Director Rikk Taft, Deputy Fire Chief Joe Aldsworth, and Clerk/Treasurer Carol Dawes.

**Absent:** NONE

**Adjustments to the Agenda:** Review of the social media policy is deferred to next week.

**Approval of Consent Agenda:**

Council approved the following consent agenda items on motion of Councilor Waszazak, seconded by Councilor Morey. **Motion carried on roll call vote, with all voting in favor.**

- Minutes of the following meetings:
  - Regular Meeting of December 8, 2020
- City Warrants as presented:
  - Approval of Week 2020-50, dated December 16, 2020:
    - Accounts Payable: \$592,757.50
    - Payroll (gross): \$130,353.08
- 2020 Licenses & Permits:
  - Food Establishments:
    - Barre Elks Lodge #1535, 10 Jefferson Street
    - AR Market/Roscini LLC, 159 N. Main Street
    - American Legion Post #10, 320 N. Main Street
    - Community Kitchen Academy, 20 Gable Place
    - Mister Z's, 379 N. Main Street
    - Basil's Pizzeria, 20 S. Main Street
    - Quarry Kitchen & Spirits, 210 N. Main Street
    - Bamboo Gardens, 115 S. Main Street
    - Dunkin Donuts, 350 N. Main Street
    - Quality Inn, 173 S. Main Street
    - Subway, 86 N. Main Street
    - Asian Gourmet, 276 N. Main Street
    - Chinatown Restaurant, 302 N. Main Street
    - Domino's Pizza, 322 N. Main Street
    - The Hollow Inn, 278 S. Main Street
    - Mutuo, Inc., 20 Beckley Street
    - Espresso Bueno, 248 N. Main Street
  - Food Takeout Licenses:
    - Quality Market, 155 Washington Street
    - Campo di Vino, 131 S. Main Street
    - North End Deli Mart, 475 N. Main Street
    - Champlain Farms (2 locations: 169 Washington Street & 15 S. Main Street)
  - Entertainment Licenses:
    - Barre Opera House, 6 N. Main Street
    - VT Granite Museum, 7 Jones Bros. Way

- Barre Elks Club, 10 Jefferson Street
- American Legion Post #10, 320 N. Main Street
- Movie Theater Licenses:
  - Paramount Theater, 241 N. Main Street (2 screens)
- Food Vending Licenses:
  - Rise Up Bakery, 48 Granite Street
- Commercial Swimming Pool Licenses:
  - The ReHab Gym, 219 N. Main Street
- Waste Disposal Collector's Licenses:
  - MK Trucking, 1 truck, 2 trailers, drop-off only
- Approve "Evidence of Community Support" Certificate for the 51 Church St. Project

**The City Clerk/Treasurer Report –**

Clerk/Treasurer Dawes reported on the following:

- Water/sewer bills are due by the end of December.
- Funding for the VT COVID Arrearage Assistance Program has been depleted. We had 45 City water/sewer account holders apply for assistance in paying their delinquent bills. Six of them were denied because they don't have any delinquencies, and one is on hold because the application was submitted after the funds were exhausted. We had 38 applications funded for a total of \$17,331.32, and have received a little over half of the money to date.

**Liquor Control – NONE**

**City Manager's Report -** Manager Mackenzie reported on the following:

- City Hall remains closed to the public for the foreseeable future.
- Received word from the VT Department of Health that the civic center will not be used for vaccine distribution until they are available to the general public, which will likely be late spring/early summer.
- Holding bi-weekly meetings with Planning Director Janet Shatney and Barre Area Development Corporation executive director Cody Morrison to discuss collaborative and grant opportunities.
- Met with Jim Ward, recently appointed to the Central Vermont Public Safety Authority board, to discuss the history of the organization and the City's goals.
- Will present draft #2 of the proposed FY22 budget at next week's meeting.
- Will present a draft capital improvement plan at the January 5<sup>th</sup> Council meeting.

**Visitors and Communications –**

Resident Ellen Kaye read a statement thanking the City for displaying the Black Lives Matter flag. Resident Bernadette Rose read a similar statement and said people in the community are grateful to the City for flying the flag.

**Old Business – NONE**

**New Business –**

**A) FY20 Audit Presentation.**

Auditor Fred Duplessis from Sullivan Powers & Co. presented the FY20 audit. Mr. Duplessis noted the general fund balance had moved into the black at the end of the fiscal year, and the City managed expenses well through the year so as to overcome significantly reduced revenues due to COVID. He said the audit was a clean opinion with no compliance issues, and suggested the best way to review the audit it to read the Management Discussion & Analysis.

There was discussion on the expense savings associated with having Finance Director Dawn Monahan take on an enhanced roll in preparing the audit. Mr. Duplessis said there are good controls in place and the Council can have confidence in the information they're receiving from Ms. Monahan. Manager Mackenzie thanked the staff for working hard to overcome revenue shortfalls due to the pandemic. Mr. Duplessis said his firm is discussing some suggested changes in best practices going forward. There was discussion on assuring expenses are booked in the proper fiscal year, and use of depreciation as a tool to inform annual capital investments.

**B) Discussion and/or Action re: BOR Operating Season.**

Manager Mackenzie said he misspoke last week when he said the average cost of keeping the ice in the BOR while the building is idle was \$6,000/week. The Manager said the actual number is approximately \$6,500/month. It's not possible to open and close the BOR as it takes two weeks to put down ice and another two weeks to take it out, and you can't stop either process in mid-stream. The Manager said closure of the BOR is driven by the Governor's emergency orders and directives, and the emergency order is currently in place through January 15<sup>th</sup>. He recommended Council take up the discussion again at its January 5<sup>th</sup> meeting. Buildings and Community Services Director Jeff Bergeron said other area schools and athletic departments have been calling to book time on the rink, and the VT Principals Association has extended the winter sports season to the end of March, which would add about two weeks to the regular season. There was discussion on expenses versus revenues, and at what point would it be impossible to recover expenses for the season.

Members of the Spaulding High School hockey teams, and Barre Youth Sports spoke in favor of making ice time available for families and skate-and-puck activities. Those speaking included Dorothy Rowe, Zoe Tewksbury, Natalie Soffen, Colby Berard, Christy Berard, Casey Harrington, Matt Cetin and Randy Lamberti.

City staff will research what options are available for family skating. Council will take up the discussion again at its January 5<sup>th</sup> meeting.

**C) FY22 Budget Discussion – Capital Equipment Plan.**

Manager Mackenzie reviewed the plan included in the Council packet, and said allowances can be made in the future if grant opportunities are identified. The Manager said the challenge is how to fund the plan. There was discussion on leasing options, leveling out the annual needs, efficiencies between departments, revenue generation by making equipment pieces available to other municipalities, modifying dates and equipment life spans, and the possible positive impact from further development of regional public safety.

**D) Discussion: 2021 Annual Town Meeting COVID Arrangements.**

Clerk Dawes reviewed her memo and discussed changes already approved by the legislature and changes that will be presented at the beginning of the 2021 legislative session. The legislature will likely grant towns the option to move town meeting elections to a different day, but the Clerk recommended staying with March 3<sup>rd</sup>. The legislature will also consider allowing towns to mail ballots to all voters. The Clerk said this would involve significant extra costs associated with postage and printing more ballots. Another option would be to send postcards to all voters, reminding them of the option to request an absentee ballot. The Clerk said her biggest concern is timing, as ballots won't be ready for mailing until 20 days before Town Meeting Day, which leaves little time to get them mailed and back by March 3<sup>rd</sup>. She suggested planning for mailing ballots to all voters to make sure the supplies are in place. The final decision can be made in mid-January.

**E) Social Media Policy Revisions re: Facebook Page Protocols.**

This item is deferred until next week's meeting.

**F) Onboarding Documentation.**

Mayor Herring reviewed the document. Councilor Reil is working on some amendments and updates.

**G) Establishment of IT Workgroup.**

Council approved the establishment of an IT Workgroup to work with Human Resources director Rikk Taft on City information technology needs, and appointed Mayor Herring and Councilor Waszazak to the workgroup on motion of Councilor Reil, seconded by Councilor Morey. **Motion carried on roll call vote, with all voting in favor.**

**H) Brusa Trust Allocation for Children's Holiday Gifts.**

Councilor Boutin said donations for the children's holiday gifts program total nearly \$11,000. He suggested transferring the donated funds to the Barre Juvenile Officers Association, as that's the entity doing all the buying, wrapping and distribution of presents. He thanked Police Officer Jason Fleury and his daughter for running the program. Councilor Boutin noted donations have been large enough to meet the need, and he recommended Council cancel the appropriation from the Brusa Trust, as the funds aren't needed this year.

Council approved transferring the funds to the Barre Juvenile Officers Association and canceling the Brusa Trust appropriation on motion of Councilor Boutin, seconded by Councilor Steinman. **Motion carried on roll call vote, with all voting in favor.**

**Round Table –**

Councilor Boutin thanked former Mayor Thom Lauzon and all those who made donations to the children's holiday gifts program. He thanked Officer Fleury and his daughter Katie for their work on the program and those who helped wrap presents.

Mayor Herring said he is reviewing the Council priorities list with an eye towards reformatting it for easier sorting and searching. He will also incorporate the department head priorities identified earlier this year. The Mayor noted the COVID vaccine has started being administered in Vermont, but we can't let up – people should continue to wear masks and socially distance.

**Executive Session – NONE**

The Council meeting was adjourned by Mayor Herring at 9:10 PM.

There is no audio recording of this meeting. The meeting was recorded by the video conference platform.

Respectfully submitted,

Carolyn S. Dawes, City Clerk

By check number for check acct 01(GENERAL FUND) and check dates 12/16/20 thru 12/16/20

Vendor

PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
-----							
03337 COMMUNITY BANK NA							
PR01:206	PR-12/10/20	Payroll Transfer	001-2000-240.0001	FEDERAL TAX PAYABLE	0.00	73.57	139122
PR01:206	PR-12/10/20	Payroll Transfer	001-2000-240.0004	FICA PAYABLE	0.00	142.24	139122
					-----	215.81	
22100 VERMONT DEPT OF TAXES							
	PR-12/10/20	Payroll Transfer	001-2000-240.0002	STATE TAX PAYABLE	0.00	22.30	139174
01142 AFLAC							
	600085	monthly premium	001-2000-240.0019	AFLAC PAYABLE	0.00	4,695.82	139105
01088 AFSCME COUNCIL 93							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0007	UNION DUES PAYABLE	0.00	192.85	E63
01150 AIRGAS USA LLC							
	9106808627	cylinder adapter	003-8330-320.0740	EQUIPMENT MAINT	0.00	16.38	139106
	9975242802	cylinder leases	001-6040-350.1055	OXYGEN	0.00	85.29	139106
					-----	101.67	
01004 ALDSWORTH JOSEPH							
	120420	phone stipend Oct-Dec	001-6040-200.0214	PHONE /LANDLINE/INTERNET	0.00	150.00	139107
01006 ALLEN LUMBER CO							
	177756001	tarps	001-6040-340.0941	EQUIPMENT - SAFETY	0.00	83.32	139108
01060 AMAZON CAPITAL SERVICES							
	1VWC1NNH491H	ink cartridge	001-6040-350.1053	OFFICE SUPPLIES	0.00	139.98	139109
	1XVF64T7CL1W	utility cart,hooks	001-9130-370.1380	COVID-19 MATERIALS	0.00	144.99	139109
					-----	284.97	
01057 AT&T MOBILITY							
	2543-111920	service 10/12-11/11/20	001-6040-200.0215	CELL PHONES/AIR CARDS	0.00	418.56	139110
	3519-111920	service 10/12-11/11/20	001-8050-200.0214	TELEPHONE	0.00	36.22	139110
	3519-111920	service 10/12-11/11/20	003-8300-200.0214	TELEPHONE	0.00	43.95	139110
	3519-111920	service 10/12-11/11/20	003-8330-200.0214	TELEPHONE	0.00	18.42	139110
	7839-111920	service 10/12-11/11/20	001-8020-200.0214	TELEPHONE	0.00	58.22	139110
					-----	575.37	
23018 AUBUCHON HARDWARE							
	496939	rusto-spray	001-9130-370.1380	COVID-19 MATERIALS	0.00	19.36	139111
	497358	batteries	003-8330-320.0737	LAB MAINT	0.00	15.29	139111
	497458	ext cords	001-8050-320.0742	SNOW EQUIP MAINT	0.00	113.37	139111
	497459	screws,drill bits,nuts	001-7020-320.0727	BLDG/GROUNDS MAINT	0.00	29.64	139111
					-----	177.66	
01209 AVENU INSIGHTS & ANALYTICS							
	B-019854	image to film 10/1-10/31	001-5070-220.0417	RECORDING OF RECORDS	0.00	39.55	139177

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PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	B-020472	scans,indexing,filming	048-6100-320.0742	CITY CLERK GRANT	0.00	21,588.28	139112
	B-020472	scans,indexing,filming	048-6100-320.0750	RESTORATION OF RECORD EXP	0.00	4,370.62	139112
	B-020478	scanning	048-6100-320.0750	RESTORATION OF RECORD EXP	0.00	5,911.62	139112
					-----		
					0.00	31,910.07	
02293 BCBSVT							
	113997569	prem 12/1-12/31/20	001-2000-240.0008	HEALTH PAYABLE	0.00	5,363.38	139113
	113997569	prem 12/1-12/31/20	001-9020-110.0151	HEALTH INSURANCE	0.00	82,495.43	139113
	113997569	prem 12/1-12/31/20	001-9020-110.0151	HEALTH INSURANCE	0.00	694.59	139113
	113997569	prem 12/1-12/31/20	002-8200-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,027.37	139113
	113997569	prem 12/1-12/31/20	002-8220-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,152.39	139113
	113997569	prem 12/1-12/31/20	003-8300-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,156.05	139113
	113997569	prem 12/1-12/31/20	003-8330-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,884.75	139113
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					0.00	101,773.96	
02120 BIGRAS AUTO & TIRE INC							
	4523	labor	001-6050-320.0720	VEHICLE MAINTENANCE	0.00	60.00	139114
02027 BOUND TREE MEDICAL LLC							
	83845494	medical supplies	001-6040-350.1054	MEDICAL SUPPLIES	0.00	372.94	139115
02132 BURRELL ROOFING CO INC							
	5594	roof repairs,labor,primer	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	626.00	139116
03276 CARROLL CONCRETE							
	379351	concrete blocks	001-7015-320.0721	FIELD MAINTENANCE	0.00	500.00	139117
03043 CASELLA WASTE MGT INC							
	2483683	trash removal	001-7020-200.0213	RUBBISH REMOVAL	0.00	370.80	139118
	2483683	trash removal	001-8050-200.0213	RUBBISH REMOVAL	0.00	286.85	139118
	2483683	trash removal	001-6043-200.0213	RUBBISH REMOVAL	0.00	237.95	139118
	2483683	trash removal	001-7035-200.0213	RUBBISH REMOVAL	0.00	300.26	139118
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					0.00	1,195.86	
03205 CITY OF BARRE PENSION PLAN & TRUST							
	PR01:207 PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	444.99	139178
03012 CLARKS TRUCK CENTER							
	66619	labor	001-8050-320.0743	TRUCK MAINT - STS	0.00	360.00	139119
03014 CLOVERLEAF TOOL CO							
	49974	3 way ball valve,freight	003-8300-320.0752	MAIN LINE MAINT VACCON	0.00	200.63	139120
03308 COMMUNITY BANK NA							
	HSADEC20	employer contribution	003-8330-110.0160	BC/BS EMPLOYEE	0.00	450.00	139121
03337 COMMUNITY BANK NA							
	PR01:207 PR-12/16/20	Payroll Transfer	001-2000-240.0001	FEDERAL TAX PAYABLE	0.00	12,121.44	139180

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PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0004	FICA PAYABLE	0.00	19,144.02	139180
					0.00	31,265.46	
03308 COMMUNITY BANK NA							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0013	HSA PAYABLE	0.00	235.00	139179
03231 CONSTRUCTION DYNAMICS INC							
	113020	contractor services	048-5100-360.1166	ACF POOL DONATION EXPENSE	0.00	104,000.00	139181
	113020	contractor services	050-5830-360.1166	2020 \$1.7M BOND EXP POOL	0.00	133,732.00	139181
	113020	contractor services	048-5101-360.1166	LWCF \$200K GRANT EXP	0.00	10,740.00	139181
					0.00	248,472.00	
03235 CORELOGIC CENTRALIZED REFUNDS							
	029500090000	prop tax overpayment	001-2000-200.0214	REFUND OVERPAYMENT-T/C	0.00	216.77	139123
04030 DMS MACHINING & FABRICATION							
	43877	steel rail at Aud	050-6100-320.0740	CIVIC CENTER EQUIPMENT	0.00	900.00	139124
05069 EDWARD JONES							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	201.00	139182
05059 ENDYNE INC							
	355363	lab services	003-8330-320.0749	WASTEWATER SAMPLING/TESTI	0.00	55.00	139125
	355364	lab services	003-8330-320.0749	WASTEWATER SAMPLING/TESTI	0.00	55.00	139125
					0.00	110.00	
06009 F W WEBB CO							
	69644479	nipples	003-8330-320.0727	BLDG & GROUNDS MAINT	0.00	27.24	139126
06007 FORMULA FORD							
	121820	2021 Ford F250 pu	050-5830-370.1166	2020 \$1.7M BOND EXP BCS	0.00	26,506.00	139127
07024 GAYLORD AMOS							
	120620	K-9 maint 6/21-12/6/20	001-6050-360.1159	K-9	0.00	475.00	139128
07006 GREEN MT POWER CORP							
	07890-1120	Cobble Hill Mdws water ps	002-8200-200.0210	ELECTRICITY - COBBLE HILL	0.00	154.83	139129
	30386-1120	Richardson Rd prv	002-8200-200.0211	ELECTRICITY - RICH RD POL	0.00	39.90	139129
	58336-1120	N Main St pump station	003-8300-200.0212	ELECTRICITY NO MAIN ST	0.00	269.39	139129
	80586-1120	street lights	001-6060-200.0210	ELECTRICITY	0.00	12,024.59	139129
	89336-1120	Hope Cemetery office	001-8500-200.0221	ELECTRICITY-OFFICE	0.00	46.36	139129
	93423-1120	W Cobble Hill ws vault	002-8200-200.0209	ELECTRICITY - W CBL HL VA	0.00	39.46	139129
					0.00	12,574.53	
08001 HACH CO							
	12223817	chemicals, freight	002-8220-320.0737	LAB MAINT	0.00	859.01	139130

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09021	IRVING ENERGY						
	554889	propane	001-7035-330.0836	BOTTLED GAS	0.00	534.46	139131
11027	KEY BANK						
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	200.00	139132
10061	KIMBALL MIDWEST						
	8302514	drill bits,shrink tubes	001-8050-350.1061	SUPPLIES - GARAGE	0.00	567.17	139133
12010	L BROWN & SONS PRINTING INC						
	94500	notecards,envelopes	051-0280-360.1165	SEMP VCF TRUST PROJECTS	0.00	191.00	139134
12050	LAKE SUNAPEE BANK						
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	200.00	139135
12024	LAROCHE TOWING & RECOVERY						
	25887	tow vehicle	001-8050-320.0743	TRUCK MAINT - STS	0.00	525.00	139136
12099	LEAF						
	11299309	copier leases	001-5010-210.0312	OFFICE MACHINES MAINT	0.00	784.50	139137
12009	LOWELL MCLEODS INC						
	S62649	steel,cutting	001-7015-320.0721	FIELD MAINTENANCE	0.00	23.75	139138
	S62667	mud flap	001-8050-320.0742	SNOW EQUIP MAINT	0.00	9.00	139138
	S62673	eye bolts	001-7015-320.0721	FIELD MAINTENANCE	0.00	20.80	139138
					0.00	53.55	
13018	MASCOMA SAVINGS BANK						
	HSADEC20	employer contribution	002-8220-110.0160	BC/BS EMPLOYEE	0.00	450.00	139139
13075	MCWILLIAM JAMES						
	2020-18	services 12/7-12/11/20	051-0280-360.1165	SEMP VCF TRUST PROJECTS	0.00	262.50	139140
13027	METIVIER CHERYL						
	OE12989	glasses	001-5070-340.0944	GLASSES	0.00	319.00	139141
	OE13005	glasses	001-5070-340.0944	GLASSES	0.00	160.00	139141
					0.00	479.00	
13019	MILLER ROBERT						
	113020	reimb 1 pr pants	001-6050-340.0940	CLOTHING	0.00	101.94	139142
14016	NELSON ACE HARDWARE						
	112720	film kit,bulbs,rope,tape	001-7030-350.1053	SUPPLIES/EQUIPMENT	0.00	40.47	139143
	112720	film kit,bulbs,rope,tape	001-7050-310.0617	POOL EQUIPMENT	0.00	439.91	139143
	112720	film kit,bulbs,rope,tape	001-6043-320.0731	CITY HALL IMPROVE/REPAIRS	0.00	21.58	139143
	112820	cir saw,roller covers,pai	001-8050-320.0740	EQUIPMENT MAINT - STS	0.00	179.99	139143



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	112820	cir saw,roller covers,pai	001-8050-350.1065	SUPPLIES - STS	0.00	17.25	139143
	112820	cir saw,roller covers,pai	048-6100-320.0751	CTCL Election Grant Exp	0.00	9.58	139143
	112920	ext cord,drill bits,hardw	002-8220-320.0727	BLDG & GROUNDS MAINT	0.00	116.22	139143
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					0.00	825.00	
14078 NEW ENGLAND AIR SYSTEMS LLC							
	172496	labor,trip chg,CO2 test	002-8200-320.0727	BLDG & GROUNDS MAINT	0.00	345.50	139144
	172865	labor,materials	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	745.54	139144
	172866	labor,materials,freight	001-6043-320.0731	CITY HALL IMPROVE/REPAIRS	0.00	1,134.13	139144
					-----		
					0.00	2,225.17	
14154 NORTH COUNTRY FEDERAL CREDIT UNION							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	1,862.50	139145
	HSADEC20	employer contribution	002-8200-110.0160	BC/BS EMPLOYEE	0.00	225.00	139145
	HSADEC20	employer contribution	002-8220-110.0160	BC/BS EMPLOYEE	0.00	450.00	139145
	HSADEC20	employer contribution	003-8300-110.0160	BC/BS EMPLOYEE	0.00	225.00	139145
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	75.00	139183
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0013	HSA PAYABLE	0.00	112.00	139183
					-----		
					0.00	2,949.50	
14134 NORTHEAST DELTA DENTAL							
	120120	prem 12/1-12/31/20	001-9020-110.0153	DENTAL INSURANCE	0.00	2,553.07	139146
	120120	prem 12/1-12/31/20	001-9020-110.0153	DENTAL INSURANCE	0.00	34.33	139146
	120120	prem 12/1-12/31/20	002-8200-110.0153	DENTAL INS	0.00	122.94	139146
	120120	prem 12/1-12/31/20	002-8220-110.0153	DENTAL INS	0.00	76.10	139146
	120120	prem 12/1-12/31/20	003-8300-110.0153	DENTAL INSURANCE	0.00	122.94	139146
	120120	prem 12/1-12/31/20	003-8330-110.0153	DENTAL INSURANCE	0.00	110.43	139146
	120120	prem 12/1-12/31/20	001-2000-240.0018	DENTAL PAYABLE	0.00	2,703.48	139146
					-----		
					0.00	5,723.29	
14121 NORTHFIELD AUTO SUPPLY							
	327438	wheel weights	001-8050-320.0743	TRUCK MAINT - STS	0.00	85.53	139147
	327645	radiator cap	003-8330-320.0740	EQUIPMENT MAINT	0.00	6.29	139147
	327813	grease	001-8050-320.0740	EQUIPMENT MAINT - STS	0.00	101.80	139147
	327833	oil filters	001-8050-320.0743	TRUCK MAINT - STS	0.00	475.13	139147
	327855	pwr steering fluid	003-8330-320.0740	EQUIPMENT MAINT	0.00	9.59	139147
	327998	undercoat	001-8050-320.0743	TRUCK MAINT - STS	0.00	19.23	139147
	328006	oil	001-8050-330.0837	VEHICLE GREASE/OIL	0.00	649.99	139147
	328034	chuck	001-8050-350.1061	SUPPLIES - GARAGE	0.00	9.99	139147
	328169	exhaust spring kit	001-8050-320.0742	SNOW EQUIP MAINT	0.00	12.88	139147
					-----		
					0.00	1,370.43	
14089 NORTHFIELD SAVINGS BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	10,586.29	139149

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PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	HSADEC20	employer contribution	002-8200-110.0160	BC/BS EMPLOYEE	0.00	112.50	139149
	HSADEC20	employer contribution	003-8300-110.0160	BC/BS EMPLOYEE	0.00	112.50	139149
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	1,276.39	139184
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0013	HSA PAYABLE	0.00	381.00	139184
					-----		
					0.00	12,468.68	
14055 NORWAY & SONS INC							
	15939	labor	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	50.00	139150
	15943	labor,wire,straps,connect	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	241.42	139150
					-----		
					0.00	291.42	
14057 NORWAY JEFFREY OR CITY OF BARRE							
	03805	water overpayment	002-2000-200.0214	REFUND OVERPAYMENT-T/C	0.00	170.81	139151
15020 O'REILLY AUTOMOTIVE INC							
	212125	elec tape,assy plugs	002-8200-320.0752	HYDRANTS MAINT	0.00	10.28	139152
15046 OFFICE OF CHILD SUPPORT							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	98.08	139185
15051 ONE CREDIT UNION							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	1,862.50	139153
	HSADEC20	employer contribution	002-8200-110.0160	BC/BS EMPLOYEE	0.00	225.00	139153
	HSADEC20	employer contribution	003-8300-110.0160	BC/BS EMPLOYEE	0.00	225.00	139153
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	1,353.48	139186
					-----		
					0.00	3,665.98	
15003 ORMSBY'S COMPUTER SYSTEMS INC							
	37302	support services	001-7020-200.0217	IT	0.00	120.00	139154
16600 PASSUMPSIC SAVINGS BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	450.00	139155
16799 PEOPLE'S UNITED BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	1,496.58	139156
16077 PERSHING LLC							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	225.00	139187
16102 PRUDENTIAL RETIREMENT							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	210.00	139188
16803 PULLMAN DAVID							
	121020	glasses	001-7030-340.0944	GLASSES	0.00	565.00	139157
18148 R K MILES							
	1392/7	lumber	003-8330-320.0727	BLDG & GROUNDS MAINT	0.00	39.68	139158

By check number for check acct 01(GENERAL FUND) and check dates 12/16/20 thru 12/16/20

Vendor

PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	938/7	pine underlayment	002-8200-320.0750	MAIN LINE MAINT	0.00	175.23	139158
					0.00	214.91	
18004 REYNOLDS & SON INC							
	3381701	disp respirators	001-9130-370.1380	COVID-19 MATERIALS	0.00	612.55	139159
	3381812	clamp kit,barrel cam	002-8220-320.0740	EQUIPMENT MAINT	0.00	17.50	139159
					0.00	630.05	
11010 SHARPENING SHED INC THE							
	19104	zamboni blades	001-7030-350.1053	SUPPLIES/EQUIPMENT	0.00	209.00	139160
19129 SLACK CHEMICAL CO INC							
	412896	chemicals	003-8330-360.1145	SODIUM BISULFITE	0.00	1,867.44	139161
19032 SOUP N GREENS							
	113020	lock up meals Nov 2020	001-6050-230.0511	LOCK-UP MEALS	0.00	173.05	139162
19155 STAPLES CREDIT PLAN							
	111520	staples,witeout,dvdr,tin	001-6040-350.1053	OFFICE SUPPLIES	0.00	116.76	139163
	111520	staples,witeout,dvdr,tin	001-6050-350.1053	OFFICE SUPPLIES/EQUIPMENT	0.00	22.37	139163
	111520	staples,witeout,dvdr,tin	001-6050-350.1053	OFFICE SUPPLIES/EQUIPMENT	0.00	229.63	139163
					0.00	368.76	
19160 SWISH WHITE RIVER							
	W405364	hand sanitizer,freight	001-9130-370.1380	COVID-19 MATERIALS	0.00	145.80	139164
	W408120	hand sanitizer	001-9130-370.1380	COVID-19 MATERIALS	0.00	11.90	139164
	W410543	tissue,towels	002-8200-320.0727	BLDG & GROUNDS MAINT	0.00	131.50	139164
	W410543	tissue,towels	003-8300-320.0727	BLDG & GROUNDS MAINS	0.00	131.50	139164
					0.00	420.70	
20096 TD BANK							
	112020	principal,interest	001-9050-230.0513	GRANITE MUSEUM BOND	0.00	6,135.51	139166
	112020	principal,interest	001-9070-230.0513	GRANITE MUSEUM INTEREST	0.00	149.99	139166
					0.00	6,285.50	
20095 TD BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	3,276.07	139165
20073 TENCO INDUSTRIES INC							
	7308881	carbides,blade punches	001-8050-320.0743	TRUCK MAINT - STS	0.00	5,991.15	139167
20020 TWOMBLY OLIVER L							
	120120	professional services	001-5030-120.0170	PROF SERVICES - CITY ATT	0.00	5,100.00	139168
21002 UNIFIRST CORP							
	4540116	uniform rental	003-8300-340.0940	CLOTHING	0.00	29.60	139169

By check number for check acct 01(GENERAL FUND) and check dates 12/16/20 thru 12/16/20

Vendor

PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	4540116	uniform rental	003-8330-320.0743	TRUCK MAINT	0.00	10.30	139169
	4540116	uniform rental	003-8330-340.0940	CLOTHING	0.00	83.13	139169
	4542131	uniform rental	001-7020-340.0940	CLOTHING	0.00	56.32	139169
	4542131	uniform rental	001-7030-340.0940	CLOTHING	0.00	50.92	139169
	4542131	uniform rental	001-6043-340.0940	CLOTHING	0.00	21.72	139169
	4542131	uniform rental	001-7015-340.0940	CLOTHING	0.00	10.58	139169
	4542131	uniform rental	001-8500-340.0940	CLOTHING	0.00	21.02	139169
	4542132	uniform rental	001-8050-320.0743	TRUCK MAINT - STS	0.00	69.00	139169
	4542132	uniform rental	001-8050-340.0940	CLOTHING	0.00	153.75	139169
	4542132	uniform rental	002-8200-340.0940	CLOTHING	0.00	87.76	139169
	4542132	uniform rental	003-8300-340.0940	CLOTHING	0.00	53.10	139169
	4542135	uniform rental	003-8300-340.0940	CLOTHING	0.00	29.60	139169
	4542135	uniform rental	003-8330-320.0743	TRUCK MAINT	0.00	10.30	139169
	4542135	uniform rental	003-8330-340.0940	CLOTHING	0.00	83.13	139169
	4542136	uniform rental	002-8220-340.0940	CLOTHING	0.00	70.13	139169
					0.00	840.36	
21005	UNION BANK						
	HSADDEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	562.50	139171
22038	VERMONT CENTER FOR RESPONDER WELLN						
	1133	wellness services	040-0280-360.1165	PROJECT MATERIALS	0.00	3,000.00	139172
22013	VERMONT DEPT OF HEALTH						
	1875-1220	food establishment lic	001-7020-320.0727	BLDG/GROUNDS MAINT	0.00	105.00	139173
22100	VERMONT DEPT OF TAXES						
	PR01:207 PR-12/16/20	Payroll Transfer	001-2000-240.0002	STATE TAX PAYABLE	0.00	3,860.64	139189
22158	VERMONT HEATING & VENTILATING CO						
	2823	Alumni Hall boiler servic	050-5830-340.1165	2020 \$1.7M BOND ALUMNI BO	0.00	54,250.00	139190
25108	WOODARD ROBERT & NEYSHA STUART						
	142000260000	prop tax overpayment	001-2000-200.0214	REFUND OVERPAYMENT-T/C	0.00	26.00	139175
26006	ZOLL MEDICAL CORP GPO						
	3176598	batteries,lifebands	001-6040-350.1054	MEDICAL SUPPLIES	0.00	2,025.00	139176
	3176968	electrodes	001-6040-350.1054	MEDICAL SUPPLIES	0.00	100.80	139176
					0.00	2,125.80	

12/14/20

City of Barre Accounts Payable

01:50 pm

Warrant/Invoice Report # 21-24

dmcnally

By check number for check acct 01(GENERAL FUND) and check dates 12/16/20 thru 12/16/20

Vendor

PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
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Report Total

592,757.50

To the Treasurer of City of Barre, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$ \*\*\*592,757.50  
 Let this be your order for the payments of these amounts.

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Employee Tax Summary Report

by name for check dates 12/16/20 thru 12/16/20

Gross	FWT	FICA	MEDI	SWT	SDI	ERFICA	ERMEDI	FUTA	SUTA	Local	Net
Employee: 0090	ABARE, LANCE R.										
932.00	53.75	54.12	12.66	18.72	0.00	54.12	12.66	0.00	0.00	0.00	0.00
Employee: 0136	AHEARN, WILLIAM E.										
2566.63	180.53	157.89	36.93	139.17	0.00	157.89	36.93	0.00	0.00	0.00	0.00
Employee: 0145	ALDSWORTH, JOSEPH G.										
1600.17	138.69	96.26	22.51	39.67	0.00	96.26	22.51	0.00	0.00	0.00	0.00
Employee: 0155	AMARAL, ANTHONY C.										
575.00	34.62	35.65	8.34	7.62	0.00	35.65	8.34	0.00	0.00	0.00	0.00
Employee: 0417	BARIL, JAMES A.										
1324.40	136.85	74.53	17.43	40.98	0.00	74.53	17.43	0.00	0.00	0.00	0.00
Employee: 0570	BENJAMIN, KENNETH S.										
916.40	90.65	55.95	13.08	27.12	0.00	55.95	13.08	0.00	0.00	0.00	0.00
Employee: 0580	BENSON, NICHOLAS J.										
1061.76	106.25	64.20	15.01	31.80	0.00	64.20	15.01	0.00	0.00	0.00	0.00
Employee: 0590	BERGERON, JEFFREY R.										
1290.50	91.65	74.89	17.51	29.30	0.00	74.89	17.51	0.00	0.00	0.00	0.00
Employee: 1005	BOMBARDIER, TIMOTHY J.										
1836.40	258.14	112.05	26.21	92.37	0.00	112.05	26.21	0.00	0.00	0.00	0.00
Employee: 1050	BOUTIN, MICHAEL A.										
250.00	0.00	15.50	3.63	0.00	0.00	15.50	3.63	0.00	0.00	0.00	0.00
Employee: 1060	BOUTIN, SABRINA N.										
956.00	82.31	59.27	13.86	33.91	0.00	59.27	13.86	0.00	0.00	0.00	0.00
Employee: 1100	BRAMMAN, KATHRYN H.										
1474.40	140.77	91.16	21.33	42.90	0.00	91.16	21.33	0.00	0.00	0.00	0.00
Employee: 1097	BREAULT, BONNIE J.										
1312.75	163.08	76.15	17.81	48.85	0.00	76.15	17.81	0.00	0.00	0.00	0.00
Employee: 1130	BRENT, DOUGLAS S.										
2484.00	304.29	151.73	35.49	91.29	0.00	151.73	35.49	0.00	0.00	0.00	0.00
Employee: 1182	BROWN, ANDERSON C.										
16.50	0.00	1.02	0.24	0.00	0.00	1.02	0.24	0.00	0.00	0.00	0.00
Employee: 1390	BULLARD, DON A.										
1820.02	221.80	112.84	26.40	68.55	0.00	112.84	26.40	0.00	0.00	0.00	0.00
Employee: 1397	BULLARD, JONATHAN R.										
1919.20	201.16	118.99	27.83	60.35	0.00	118.99	27.83	0.00	0.00	0.00	0.00
Employee: 1675	CARMINATI, JOEL F., JR										
819.30	67.66	49.31	11.53	20.35	0.00	49.31	11.53	0.00	0.00	0.00	0.00
Employee: 1720	CETIN, MATTHEW J.										
1254.96	81.36	68.32	15.98	26.46	0.00	68.32	15.98	0.00	0.00	0.00	0.00
Employee: 1810	CHARBONNEAU, MICHAEL J.										
1208.34	99.19	63.17	14.77	29.68	0.00	63.17	14.77	0.00	0.00	0.00	0.00
Employee: 1815	CHASE, SHERRY L.										
753.60	65.90	43.05	10.07	19.89	0.00	43.05	10.07	0.00	0.00	0.00	0.00
Employee: 1964	COPPING, NICHOLAS R.										
1654.02	153.39	94.16	22.02	46.88	0.00	94.16	22.02	0.00	0.00	0.00	0.00
Employee: 2015	CRUGER, ERIC J.										
1059.23	105.72	64.04	14.98	31.64	0.00	64.04	14.98	0.00	0.00	0.00	0.00
Employee: 2205	CUSHMAN, BRIAN K.										
1287.60	93.62	74.87	17.51	29.88	0.00	74.87	17.51	0.00	0.00	0.00	0.00
Employee: 2240	DAWES, CAROLYN S.										
1196.60	121.10	70.59	16.51	36.19	0.00	70.59	16.51	0.00	0.00	0.00	0.00
Employee: 2330	DEGREENIA, CATHERINE I.										
1213.20	150.44	71.44	16.71	44.46	0.00	71.44	16.71	0.00	0.00	0.00	0.00

Employee Tax Summary Report

by name for check dates 12/16/20 thru 12/16/20

Gross	FWT	FICA	MEDI	SWT	SDI	ERFICA	ERMEDI	FUTA	SUTA	Local	Net
Employee: 2332	DEMELL, WILLIAM M.										
1071.12	97.26	61.82	14.45	29.10	0.00	61.82	14.45	0.00	0.00	0.00	0.00
Employee: 2355	DEXTER, DONNEL A.										
1136.41	130.09	64.01	14.97	38.95	0.00	64.01	14.97	0.00	0.00	0.00	0.00
Employee: 2415	DONALD, LANCE B.										
891.20	85.75	53.77	12.57	25.43	0.00	53.77	12.57	0.00	0.00	0.00	0.00
Employee: 2445	DROWN, JACOB D.										
1189.00	142.68	71.52	16.73	42.73	0.00	71.52	16.73	0.00	0.00	0.00	0.00
Employee: 2580	DURGIN, STEVEN J.										
1349.20	143.64	76.61	17.92	43.02	0.00	76.61	17.92	0.00	0.00	0.00	0.00
Employee: 2683	EASTMAN, LARRY E., JR										
1555.11	187.08	90.19	21.09	56.05	0.00	90.19	21.09	0.00	0.00	0.00	0.00
Employee: 2980	FARNHAM, BRIAN D.										
2578.95	281.04	157.64	36.87	85.34	0.00	157.64	36.87	0.00	0.00	0.00	0.00
Employee: 3027	FLEURY, JASON R.										
1311.60	140.11	72.52	16.96	41.96	0.00	72.52	16.96	0.00	0.00	0.00	0.00
Employee: 3275	FREY, JACOB D.										
1610.48	160.90	93.43	21.85	48.07	0.00	93.43	21.85	0.00	0.00	0.00	0.00
Employee: 3375	GAYLORD, AMOS R.										
1552.40	154.02	95.75	22.40	46.88	0.00	95.75	22.40	0.00	0.00	0.00	0.00
Employee: 3560	GILBERT, DAVID P.										
954.00	97.64	58.04	13.57	29.22	0.00	58.04	13.57	0.00	0.00	0.00	0.00
Employee: 3690	GRANDFIELD, HEATHER L.										
829.70	71.98	50.32	11.77	34.65	0.00	50.32	11.77	0.00	0.00	0.00	0.00
Employee: 4015	HASTINGS, CLARK H., III										
963.60	96.08	57.63	13.48	28.75	0.00	57.63	13.48	0.00	0.00	0.00	0.00
Employee: 4025	HAYNES, WILLIAM D.										
1181.04	106.14	64.95	15.19	31.77	0.00	64.95	15.19	0.00	0.00	0.00	0.00
Employee: 4100	HEDIN, LAURA T.										
1190.00	116.69	70.52	16.49	34.87	0.00	70.52	16.49	0.00	0.00	0.00	0.00
Employee: 4213	HISLOP, PAMELA M.										
762.00	59.03	47.24	11.05	23.51	0.00	47.24	11.05	0.00	0.00	0.00	0.00
Employee: 4214	HOAR, BRIAN W.										
1175.30	61.40	72.87	17.04	29.20	0.00	72.87	17.04	0.00	0.00	0.00	0.00
Employee: 4230	HOULE, JONATHAN S.										
2134.32	239.44	131.18	30.68	71.84	0.00	131.18	30.68	0.00	0.00	0.00	0.00
Employee: 4250	HOWARTH, ROBERT C.										
1476.48	64.28	81.44	19.05	21.56	0.00	81.44	19.05	0.00	0.00	0.00	0.00
Employee: 4260	HOYT, EVERETT J.										
1005.20	56.88	50.85	11.89	29.63	0.00	50.85	11.89	0.00	0.00	0.00	0.00
Employee: 4745	KELLY, JOSEPH E., JR										
989.20	32.10	52.77	12.34	12.28	0.00	52.77	12.34	0.00	0.00	0.00	0.00
Employee: 4770	KIRKPATRICK, TROY S.										
1415.20	141.09	81.65	19.10	39.76	0.00	81.65	19.10	0.00	0.00	0.00	0.00
Employee: 4790	KOSAKOWSKI, JOSHUA D.										
1386.00	127.38	83.40	19.51	38.83	0.00	83.40	19.51	0.00	0.00	0.00	0.00
Employee: 4903	LANE, ZEBULYN M.										
1136.00	107.45	69.87	16.34	33.01	0.00	69.87	16.34	0.00	0.00	0.00	0.00
Employee: 4906	LANGEVIN, RAYMOND P.										
1841.10	138.95	114.15	26.70	60.72	0.00	114.15	26.70	0.00	0.00	0.00	0.00
Employee: 4908	LAPERLE, JESSICA L.										
904.90	81.99	53.42	12.49	24.38	0.00	53.42	12.49	0.00	0.00	0.00	0.00

Employee Tax Summary Report

by name for check dates 12/16/20 thru 12/16/20

Gross	FWT	FICA	MEDI	SWT	SDI	ERFICA	ERMEDI	FUTA	SUTA	Local	Net
Employee: 4985	LEWIS, BRITTANY L.										
1074.94	112.85	66.15	15.47	33.78	0.00	66.15	15.47	0.00	0.00	0.00	0.00
Employee: 5010	LOWE, ROBERT L.										
2556.40	302.35	150.40	35.17	98.33	0.00	150.40	35.17	0.00	0.00	0.00	0.00
Employee: 5049	MACHIA, DELPHIA L.										
1611.60	131.60	92.09	21.54	39.73	0.00	92.09	21.54	0.00	0.00	0.00	0.00
Employee: 5048	MACKENZIE, STEVEN E.										
2084.12	276.50	137.64	32.19	105.08	0.00	137.64	32.19	0.00	0.00	0.00	0.00
Employee: 5085	MALONEY, JASON F.										
1337.76	91.62	79.27	18.54	30.75	0.00	79.27	18.54	0.00	0.00	0.00	0.00
Employee: 5290	MARTEL, JOELL J.										
1340.78	144.59	78.31	18.31	43.24	0.00	78.31	18.31	0.00	0.00	0.00	0.00
Employee: 5425	MCGOWAN, JAMES R.										
1700.90	265.38	102.76	24.04	50.04	0.00	102.76	24.04	0.00	0.00	0.00	0.00
Employee: 5270	MCNALLY, DONNA C.										
1029.20	117.43	60.44	14.14	35.15	0.00	60.44	14.14	0.00	0.00	0.00	0.00
Employee: 5520	METIVIER, CHERYL A.										
1363.30	130.74	84.28	19.71	39.84	0.00	84.28	19.71	0.00	0.00	0.00	0.00
Employee: 5600	MICHELI, STEVEN N.										
2109.65	146.83	130.33	30.48	57.13	0.00	130.33	30.48	0.00	0.00	0.00	0.00
Employee: 5701	MILLER, ROBERT W.										
1957.44	206.52	116.03	27.14	65.58	0.00	116.03	27.14	0.00	0.00	0.00	0.00
Employee: 5725	MONAHAN, DAWN M.										
1593.60	123.99	87.48	20.46	38.36	0.00	87.48	20.46	0.00	0.00	0.00	0.00
Employee: 5749	MOREY, RICHARD D.										
250.00	0.00	15.50	3.63	0.00	0.00	15.50	3.63	0.00	0.00	0.00	0.00
Employee: 5765	MORRIS, SCOTT D.										
1720.01	122.67	105.34	24.64	41.74	0.00	105.34	24.64	0.00	0.00	0.00	0.00
Employee: 5768	MORRISON, CAMDEN A.										
1587.06	143.42	97.42	22.79	43.03	0.00	97.42	22.79	0.00	0.00	0.00	0.00
Employee: 5880	MURPHY, BRIEANNA E.										
1048.00	103.15	63.24	14.79	30.87	0.00	63.24	14.79	0.00	0.00	0.00	0.00
Employee: 5930	NORWAY, JOANNE P.										
735.13	67.91	44.03	10.30	20.45	0.00	44.03	10.30	0.00	0.00	0.00	0.00
Employee: 5940	NYKIEL, BRYAN T.										
1857.53	120.96	115.17	26.94	41.20	0.00	115.17	26.94	0.00	0.00	0.00	0.00
Employee: 6030	PARKER, ROWDIE Y.										
1401.20	148.37	85.39	19.97	45.07	0.00	85.39	19.97	0.00	0.00	0.00	0.00
Employee: 6040	PARSHLEY, TONIA C.										
1271.20	127.19	71.47	16.71	38.08	0.00	71.47	16.71	0.00	0.00	0.00	0.00
Employee: 6088	PIERCE, JOEL M.										
1237.60	87.96	71.61	16.75	28.30	0.00	71.61	16.75	0.00	0.00	0.00	0.00
Employee: 6377	POIRIER, HOLDEN R.										
1064.49	85.56	63.53	14.86	26.56	0.00	63.53	14.86	0.00	0.00	0.00	0.00
Employee: 6395	POULIOT, BROOKE L.										
824.00	58.51	51.09	11.95	20.08	0.00	51.09	11.95	0.00	0.00	0.00	0.00
Employee: 6416	PROTZMAN, TODD A.										
575.00	46.51	35.65	8.34	14.45	0.00	35.65	8.34	0.00	0.00	0.00	0.00
Employee: 6415	PRUITT, BRITTAIN J.										
1112.16	29.65	60.32	14.11	11.43	0.00	60.32	14.11	0.00	0.00	0.00	0.00
Employee: 6418	PULLMAN, DAVID L.										
721.60	56.57	43.25	10.12	17.25	0.00	43.25	10.12	0.00	0.00	0.00	0.00



Employee Tax Summary Report

by name for check dates 12/16/20 thru 12/16/20

Gross	FWT	FICA	MEDI	SWT	SDI	ERFICA	ERMEDI	FUTA	SUTA	Local	Net
Employee: 6440	QUARANTA, STEPHANIE L.										
1317.30	196.71	75.74	17.71	53.44	0.00	75.74	17.71	0.00	0.00	0.00	0.00
Employee: 6600	REALE, MICHAEL R.										
1776.80	173.12	110.16	25.77	51.94	0.00	110.16	25.77	0.00	0.00	0.00	0.00
Employee: 6611	REIL, ERICKA A.										
250.00	0.00	15.50	3.63	0.00	0.00	15.50	3.63	0.00	0.00	0.00	0.00
Employee: 6640	RIVARD, SYLVIE R.										
913.30	91.11	56.07	13.11	27.26	0.00	56.07	13.11	0.00	0.00	0.00	0.00
Employee: 6689	ROCHFORD, ZACHARY J.										
1745.60	128.10	108.23	25.32	43.26	0.00	108.23	25.32	0.00	0.00	0.00	0.00
Employee: 6818	ROULEAU, JOSEPH J.										
1267.00	102.66	72.67	16.99	30.42	0.00	72.67	16.99	0.00	0.00	0.00	0.00
Employee: 6870	RUBALCABA, DAVID T.										
1167.11	128.51	71.16	16.64	38.48	0.00	71.16	16.64	0.00	0.00	0.00	0.00
Employee: 6874	RYAN, PATTY L.										
673.68	78.27	41.77	9.77	22.55	0.00	41.77	9.77	0.00	0.00	0.00	0.00
Employee: 7049	SCHAUER, RUSSELL A.										
1507.20	89.57	89.58	20.95	28.65	0.00	89.58	20.95	0.00	0.00	0.00	0.00
Employee: 7100	SEAVER, DEBBIE L.										
1095.85	166.15	64.31	15.04	54.27	0.00	64.31	15.04	0.00	0.00	0.00	0.00
Employee: 7190	SHATNEY, JANET E.										
1224.20	84.72	71.09	16.63	27.37	0.00	71.09	16.63	0.00	0.00	0.00	0.00
Employee: 7220	SHERIDAN, GARY R., JR										
1989.42	152.94	121.71	28.47	46.11	0.00	121.71	28.47	0.00	0.00	0.00	0.00
Employee: 7312	SMITH, CLINT P.										
1024.40	101.85	61.18	14.31	30.42	0.00	61.18	14.31	0.00	0.00	0.00	0.00
Employee: 7314	SOUTHWORTH, NORWOOD J.										
1002.00	110.67	61.88	14.47	33.13	0.00	61.88	14.47	0.00	0.00	0.00	0.00
Employee: 7330	STRACHAN, ROBBIE B.										
1883.70	126.93	115.55	27.03	36.94	0.00	115.55	27.03	0.00	0.00	0.00	0.00
Employee: 7334	STRASSBERGER, KIRK E.										
787.92	45.00	46.49	10.87	16.31	0.00	46.49	10.87	0.00	0.00	0.00	0.00
Employee: 7450	SUPERNAULT, MERTON A.										
954.40	57.96	51.25	11.98	13.24	0.00	51.25	11.98	0.00	0.00	0.00	0.00
Employee: 7465	TAFT, FRANCIS R.										
1378.70	166.73	83.31	19.48	49.95	0.00	83.31	19.48	0.00	0.00	0.00	0.00
Employee: 7520	TILLINGHAST, ZACHARY M.										
1182.30	117.59	68.18	15.95	35.20	0.00	68.18	15.95	0.00	0.00	0.00	0.00
Employee: 7600	TUCKER, RANDALL L.										
1379.70	133.88	79.19	18.52	40.03	0.00	79.19	18.52	0.00	0.00	0.00	0.00
Employee: 7610	TUCKER, RUSSELL W.										
1105.20	117.11	61.38	14.35	35.06	0.00	61.38	14.35	0.00	0.00	0.00	0.00
Employee: 7843	WALLANT, DAVID R.										
1725.20	162.96	106.96	25.02	48.89	0.00	106.96	25.02	0.00	0.00	0.00	0.00
Employee: 7870	WASZAZAK III, EDWARD C.										
250.00	0.00	15.50	3.63	0.00	0.00	15.50	3.63	0.00	0.00	0.00	0.00
Employee: 8345	WORN, JESSICA L.										
1214.94	76.06	71.86	16.81	22.66	0.00	71.86	16.81	0.00	0.00	0.00	0.00
130353.08	12121.44	7757.62	1814.39	3860.64	0.00	7757.62	1814.39	0.00	0.00	0.00	0.00



**CITY COUNCIL MEETING  
LICENSES & PERMITS – PART OF CONSENT AGENDA  
December 15, 2021**

**2021 FOOD ESTABLISHMENT LICENSE: Has Health Officer Approval.**

- Barre Elks Lodge #1535, 10 Jefferson Street
- AR Market/Roscini LLC, 159 N. Main Street
- American Legion Post #10, 320 N. Main Street
- Community Kitchen Academy, 20 Gable Place
- Mister Z's, 379 N. Main Street
- Basil's Pizzeria, 20 S. Main Street
- Quarry Kitchen & Spirits, 210 N. Main Street
- Bamboo Gardens, 115 S. Main Street
- Dunkin Donuts, 350 N. Main Street
- Quality Inn, 173 S. Main Street
- Subway, 86 N. Main Street
- Asian Gourmet, 276 N. Main Street
- Chinatown Restaurant, 302 N. Main Street
- Domino's Pizza, 322 N. Main Street
- The Hollow Inn, 278 S. Main Street
- Mutuo, Inc., 20 Beckley Street
- Espresso Bueno, 248 N. Main Street

**2021 FOOD TAKE OUT LICENSE: Has Health Officer Approval.**

- Quality Market, 155 Washington Street
- Campo di Vino, 131 S. Main Street
- North End Deli Mart, 475 N. Main Street
- Champlain Farms (2 locations: 169 Washington Street & 15 S. Main Street)

**2021 ENTERTAINMENT LICENSE: Has Police Chief Approval.**

- Barre Opera House, 6 N. Main Street
- VT Granite Museum, 7 Jones Bros. Way
- Barre Elks Club, 10 Jefferson Street
- American Legion Post #10, 320 N. Main Street

**2021 MOVIE THEATER LICENSE: Has Health Officer Approval**

- Paramount Theater, 241 N. Main Street (2 screens)

**2021 VEHICLE FOR HIRE SERVICE OPERATOR'S AND VEHICLE LICENSE: Has Police Department Approval.**

**2021 VEHICLE FOR HIRE DRIVER'S LICENSE: Has Police Chief Approval.**

**2021 FOOD VENDING LICENSE: Has Health Officer Approval.**

- Rise Up Bakery, 48 Granite Street

**2021 VENDING LICENSE: Has Health Officer Approval**

**2021 COMMERCIAL SWIMMING POOL LICENSE: Has Health Officer Approval**

- ReHab Gym, 219 N. Main Street

**2021 WASTE DISPOSAL COLLECTOR'S LICENSE: Has Zoning Administrator Approval**

- MK Trucking, 1 truck, 2 trailers, drop-off only

**From:** Rebecca Goldfinger-Fein [<mailto:rebecca@phwcvt.org>]  
**Sent:** Thursday, December 10, 2020 7:05 AM  
**To:** Jody Norway <[ExecAssist@barrecity.org](mailto:ExecAssist@barrecity.org)>  
**Subject:** Request from People's Health & Wellness Clinic

Good morning Jody,

I'm reaching out on behalf of People's Health & Wellness Clinic. I am working on a grant application from the USDA that requires a statement of support from a city official. I'm wondering if Steve Mackenzie might have time on his schedule for a quick conversation or to review the project and let me know if he would like to discuss further.

At PHWC, we are working with Thom Lauzon on a project to renovate and eventually own the old Granite Association building at 51 Church St. This is an exciting opportunity for the clinic to have a central, accessible, and visible site. And we will finally be out of a flood zone! I believe Steve is already aware of our project from Thom, and is in support of the project, but I would greatly appreciate having a city official complete the attached document. I have also attached a project summary that we are sharing with investors.

Thank you!

Best,  
Rebecca

Rebecca Goldfinger-Fein, MPH  
Executive Director  
Pronouns: she/her/hers

People's Health & Wellness Clinic  
553 North Main Street  
Barre, VT 05641  
Office: 802-479-1229  
Cell: 802-595-6440  
[phwcvt.org](http://phwcvt.org)

# THE 51 CHURCH STREET PROJECT

AN INVESTMENT OPPORTUNITY TO SUPPORT FREE AND  
ACCESSIBLE HEALTHCARE IN THE HEART OF BARRE, VT

## THE PROJECT

The 51 Church Street Project is an exciting opportunity to give People's Health & Wellness Clinic a new home that will allow for exemplary clinical care, long-term financial stability, and sustainable growth. The project is a collaboration between community-minded investors and the Clinic, coming together to support a community need.

Together, the investor group will support acquisition and renovation of 51 Church Street in downtown Barre. Once construction is complete, the investors will lease the building to the Clinic for a period of ten years at a below-market rate. With a total investment of approximately 50% of the required capital in the form of equity, the associated debt on the project will be retired in a mere ten years. Upon retirement of the debt, the investor group will donate the facility to the Clinic.

The new space will be designed to avoid the spread of viruses like COVID-19 and will also include expanded dental and counseling services. The Clinic will be safely out of a flood zone, more accessible, and have the flexibility to grow and adapt. Finally, the project will restore a vacant, long-neglected historic building on Barre's Church Street.

# OUR STORY

---

For over twenty-five years, People's Health & Wellness Clinic has been providing primary health care and wellness education to uninsured and underinsured people in Central Vermont. Clinic offerings include oral health care, mental health services, bodywork, and extensive case management. As a free clinic, all services are offered at no cost to patients. Instead, the Clinic relies on the generosity of donors, foundations, and state grants to support its mission. With only five staff positions, care offered at the Clinic is provided by over fifty volunteers who donate their time and expertise.

## THE NEED FOR A NEW HOME

---

Since its founding, the Clinic has operated out of borrowed or rented space not designed for clinical care. The COVID-19 pandemic has illuminated the shortfalls of our existing site. The combination of cramped exam rooms and corridors and poor ventilation, has made it impossible to follow COVID-19 precautions. Additionally, our current building lies in a flood zone. Since 2007, we have experienced significant losses in multiple floods.

## INVESTOR HIGHLIGHTS

---

EQUITY TO BE RAISED: **\$345,000** • INVESTOR SHARE: **\$23,000\***

TAX CREDIT PER SHARE: **\$9,500** • YEAR TEN TAX BENEFIT: **\$10,000\*\***

\* Other share amounts available

\*\* Estimates based on current tax laws and investor tax bracket

## PROJECT TIMELINE

---

<b>FALL 2020</b>	CONSTRUCTION BEGINS
<b>WINTER 2021</b>	EXTERIOR CONSTRUCTION COMPLETE
<b>SPRING 2021</b>	INTERIOR WORK COMPLETE
<b>SUMMER 2021</b>	THE CLINIC MOVES TO 51 CHURCH STREET
<b>2031</b>	51 CHURCH STREET DONATED TO THE CLINIC

EVIDENCE OF COMMUNITY SUPPORT

For Non-Profit Organizations

TO: USDA Rural Development

87 State St, Ste 324

PO Box 249

Montpelier, VT 05601

SUBJECT: Community Support for Community Facility Application to  
USDA Rural Development

Please be advised the Town/City of Barre supports the application which has been submitted to USDA Rural Development by People's Health & Wellness Clinic (applicant) for (brief description of project):

A new home for People's Health & Wellness Clinic at 51 Church Street in downtown Barre. The project will ensure accessible and free healthcare to uninsured and underinsured people in the central Vermont region. This site will also offer a new home to VT CARES and opportunities for other service organizations to collaborate to support the wellbeing of our community.

The applicant/project will provide needed services to the community and is not expected to have an adverse impact on other facilities providing similar services or on services provided directly by our community (such as police, fire, water, sewer, educational, transportation, etc.).

Insert text here

Provision of this certificate in no way commits our community to provide financial support for the proposed project.

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Signature: \_\_\_\_\_

*This document should be executed by an authorized official of the governing body of the community in which the proposed facility to be financed is located.*

**Sullivan, Powers & Co., P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
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[www.sullivanpowers.com](http://www.sullivanpowers.com)

Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Wendy C. Gilwee, CPA  
VT Lic. #92-000180

December 7, 2020

City Council  
City of Barre  
City Hall, 6 North Main Street, Suite 2  
Barre, Vermont 05641

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Barre, Vermont as of and for the year ended June 30, 2020 and have issued our report thereon dated December 7, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and “Government Auditing Standards”, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 9, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As part of our audit, we considered the internal control of the City of Barre, Vermont. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we also performed tests of the City of Barre, Vermont’s compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.



### Planned Scope of the Audit

We performed the audit according to the planned scope previously communicated to you in our engagement letter.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Barre, Vermont are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City of Barre, Vermont during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The net position of the governmental activities, the business-type activities, the Water Fund and the Sewer Fund has been restated as a result of an understatement of the amount due to the State of Vermont.

The fund balance of the Capital Improvement Fund has been restated as a result of an understatement of the amount due to the State of Vermont.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the allowance for uncollectible accounts and loans receivable, the acquisition value of donated assets, the useful lives of property, plant and equipment used to compute depreciation and the net pension liability and related deferred outflows and inflows of resources related to the City's participation in VMERS.

Management's estimate of the allowance for uncollectible accounts and loans receivable, the acquisition value of donated assets and the useful lives of property, plant and equipment used to compute depreciation are based on an analysis of the aging of receivables, the estimated current acquisition value of the capital assets and the nature of the items. The estimate of the net pension liability and related deferred outflows and inflows of resources related to the City's participation in VMERS is based on information received from the State of Vermont. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts and loans receivable, the acquisition value of donated assets, the useful lives of property, plant and equipment used to compute depreciation and the net pension liability and related deferred outflows and inflows of resources related to the City's participation in VMERS in determining that they are reasonable in relation to the financial statements taken as a whole.

*Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed adjustments that, in our judgement, either individually or in the aggregate, had a significant effect on the financial reporting process. These audit adjustments related to cash, receivables, payroll tax liabilities, accounts payable, bonds payable, deferred inflows of resources and expenditures/expenses. These audit adjustments were caused by recording the long-term debt balances based on the loan approved amount rather than when they received the proceeds and not reconciling the supporting documentation to the general ledger. These corrections were considered significant in relation to the financial statements taken as a whole. These adjustments were posted by management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 7, 2020.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to our retention as the City of Barre, Vermont's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

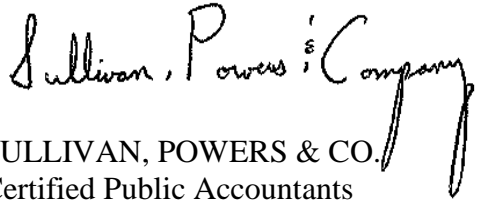
We applied certain limited procedures to the Management's Discussion and Analysis, the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis for the General Fund, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the combining schedules which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Barre, Vermont and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,



SULLIVAN, POWERS & CO.  
Certified Public Accountants

**CITY OF BARRE, VERMONT**

**AUDIT REPORT**

**JUNE 30, 2020**

CITY OF BARRE, VERMONT  
AUDIT REPORT  
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**Sullivan, Powers & Co., P.C.**  
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VT Lic. #92-000180

Independent Auditor's Report

City Council  
City of Barre  
City Hall, 6 North Main Street, Suite 2  
Barre, Vermont 05641

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Barre, Vermont, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Barre, Vermont'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 and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 City'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 City'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.

***Opinions***

In our opinion, the financial statements referred to previously 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 Barre, Vermont as of June 30, 2020 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Correction of Errors***

As described in Note III.B. to the financial statements, a certain error was corrected by management during the current year. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 14, the budgetary comparison information on Schedule 1, the Schedule of Proportionate Share of the Net Pension Liability for the City's participation in VMERS on Schedule 2 and the Schedule of Contributions for the City's participation in VMERS on Schedule 3 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.

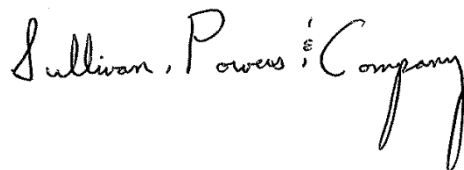
***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Barre, Vermont's basic financial statements. The combining fund financial statements and combining schedule of the Special Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have 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 them.

***Other Reporting Required by “Government Auditing Standards”***

In accordance with “Government Auditing Standards”, we have also issued our report dated December 7, 2020 on our consideration of the City of Barre, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the City of Barre, Vermont’s internal control over financial reporting and compliance.

December 7, 2020  
Montpelier, Vermont  
VT Lic. #92-000180

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned to the right of the typed text.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020

As management of the City of Barre, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2020. The purpose of the management discussion and analysis is to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position, (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

## **FINANCIAL HIGHLIGHTS**

Government-wide Statements (refer to Exhibits A and B)

- The assets and deferred outflows of resources of the City of Barre exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$48,986,468 (total net position). Of this amount, a combined unrestricted net position is a deficit of (\$453,926), and \$1,690,484 represent resources that are subject to external restrictions on how they may be used.
- The City's total net position decreased by \$638,731. Of this amount, net position of the governmental activities decreased by \$663,409, and net position attributable to business-type activities increased by \$24,678.
- The City's total outstanding long-term debt increased by \$2,864,516 during the current fiscal year. Additions to long-term debt totaled \$4,137,000 offset by principal payments of \$1,272,484.

Fund Financial Statements (refer to Exhibit C, F, Schedule 4 and 12)

- Governmental funds contain many funds including General, Capital Improvement, Special Funds and Non-Major Funds.
  - Capital Improvement Fund – includes Streets, Sidewalks, and Capital Equipment Funds.
  - Special Fund – includes Re-appraisal, Donations, Records Retention, and Grant funds.
  - Non-Major Governmental Funds – include Community Development, Police Special Revenues, Recreation Programs, Semprebon, Justice Center, TIF, Shade Tree Improvement, and Cemetery Funds.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$3,040,901, a decrease of \$321,035 in comparison with the prior year.
- The General Fund fund balance increased by \$38,084 in FY20. This was due to several factors such as the COVID-19 pandemic negatively impacting the City's revenue streams such as the Civic Center rental/lease income, parking tickets and meter revenue, as well as ambulance income and revenue from the School Resource Officer program. In addition, as allowed in emergency COVID legislation Act 102 (2020), the Council abated late penalties and interest for delinquent taxes as of March 2020 through the end of the fiscal year. However, Barre City management team was able to manage against these revenue shortfalls by freezing expenditures, with the exception of purchases made for emergency and necessary purposes for continual operations, and staff volunteering to furlough either full or part-time. This acute monitoring of the financial conditions allowed for the City to eliminate the FY19 fund deficit and end with a net a surplus of \$1,105.
- The Capital Improvement Fund had an ending fund balance of \$828,591 of which \$848,888 is restricted for bond-approved projects, \$22,000 is non-spendable inventory, leaving a deficit of (\$42,297).
- The Special Fund had a current year surplus of \$101,291 leaving an ending fund balance of \$490,215.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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- The Non-Major Governmental Funds had a current year combined deficit of (\$455,370) leaving an ending fund balance of \$1,720,990. Of which, \$815,738 is Non-Expendable Cemetery Trust Funds, \$861,007 is restricted by external sources, and \$44,245 is assigned for Special Recreation Programs and Shade Tree Improvements.
- The Water Fund had a current year increase of \$329,612.
- The Sewer Fund operating expenses continue to exceed the revenues, resulting a current year loss of (\$304,934). This year the Sewer Fund collected \$102,165 from Barre Town in regards to HVAC upgrades preformed several years ago.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, presented in three sections: government-wide financial statements, fund financial statements, and notes to the financial statements. In addition, this report also contains required supplementary information such as a general fund budget to actual comparison and combining financial statements.

The financial activities of the government unit are recorded in funds. A fund, generally, is a separate set of books for each major activity. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. These operations are referred to as business-type activities, they are supported by user fees, and are recorded in enterprise funds separately from the general governmental activities which are accounted for primarily in the general fund and supported in large part by property tax revenues.

### **Government-Wide Financial Statements**

The government-wide financial statements provide a general overview of the operations of the City presenting all data on the full accrual basis. There are two statements presented at the government-wide level: the Statement of Net Position and the Statement of Activities. Within each of these statements, the governmental activities are presented separately from the business-type activities. The governmental activities reflect the City's basic services; including general government, public safety, public works, community development, culture and recreation, and cemetery. The business-type activities of the City include the water and sewer fund.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

The government-wide financial statements include not only the City itself (referred to as the primary government), but also other legally separate entities for which the City is financially accountable (referred to as component units). During the period under audit, the City was not responsible for any entities that qualify as component units.

The government-wide financial statements can be found in Exhibits A and B.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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## **Fund Financial Statements**

A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate finance-related legal compliance. The funds of the City are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** 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. The governmental fund financial statements provide a detailed short-term view that helps determine financial resources that are available to finance the City's programs in the near future.

The City maintains three major governmental funds; the General Fund, the Capital Improvement Fund, and the Special Fund. In addition to this, the City maintains a number of Special Revenue Funds, Capital Project Funds and Permanent Funds which do not qualify as major funds. These funds are consolidated into the column title Non-Major Governmental Funds. Combining financial statements containing more detailed information on these funds may be found on Schedules 4 through 13.

The governmental fund financial statements can be found in Exhibits C through E. The City adopts an annual budget for its general fund. Schedule 1 is a budget to actual comparison statement demonstrating compliance with the adopted budget.

**Proprietary funds** account for a government's business-type activities. There are two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City maintains two enterprise funds; the Water Fund and Sewer Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. The City has no internal service funds at this time.

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 and Sewer Funds. The proprietary fund financial statements may be found in Exhibits F through H.

**Fiduciary funds** account for resources 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 programs of the City. The proprietary fund financial statement of the City can be found in Exhibit I & J.

**Notes to the Financial Statements** provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statement. The notes serve to explain, clarify, and expand upon the financial data presented in the financial statements. The notes are found immediately following the financial statements.

**Supplementary information** including a budgetary comparison statement for the general fund can be found immediately following the notes to the financial statements.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

CITY OF BARRE, VERMONT  
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JUNE 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
<b>Assets:</b>						
Cash & Investments	\$ 5,038,733	\$ 4,592,043	\$ 3,275,766	\$ 200	\$ 8,314,499	\$ 4,592,243
Receivables, Net	802,471	952,014	1,507,853	1,822,950	2,310,324	2,774,964
Other Assets	(1,463,639)	(1,096,032)	1,836,256	1,469,309	372,617	373,277
Capital Assets	37,010,887	36,492,245	24,903,143	25,472,680	61,914,030	61,964,925
<b>Total Assets</b>	<b>41,388,452</b>	<b>40,940,270</b>	<b>31,523,018</b>	<b>28,765,139</b>	<b>72,911,470</b>	<b>69,705,409</b>
Deferred Outflow of Resources	1,120,860	1,225,640	117,741	126,562	1,238,601	1,352,202
<b>Liabilities:</b>						
Other Liabilities	1,009,743	796,309	1,468,484	1,610,332	2,478,227	2,406,641
Non-Current Liabilities	11,485,622	10,652,510	11,100,548	8,229,986	22,586,170	18,882,496
<b>Total Liabilities</b>	<b>12,495,365</b>	<b>11,448,819</b>	<b>12,569,032</b>	<b>9,840,318</b>	<b>25,064,397</b>	<b>21,289,137</b>
Deferred Inflow of Resources	90,130	129,865	9,076	13,410	99,206	143,275
<b>Net Position:</b>						
Net Investment in Capital Assets	30,349,716	30,636,367	17,400,194	17,613,501	47,749,910	48,249,868
Restricted	1,690,484	1,769,503	-	-	1,690,484	1,769,503
Unrestricted/(Deficit)	(2,116,383)	(1,818,644)	1,662,457	1,424,472	(453,926)	(394,172)
<b>Total Net Position</b>	<b>\$ 29,923,817</b>	<b>\$ 30,587,226</b>	<b>\$ 19,062,651</b>	<b>\$ 19,037,973</b>	<b>\$ 48,986,468</b>	<b>\$ 49,625,199</b>

As noted above, net position serves as a useful indicator of a government's financial position over time. At the end of the fiscal year, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$48,986,468. The City's total net position is split between governmental activities of \$29,923,817 and business-type activities net position of \$19,062,651.

The largest portion of the City's net position, 97.5%, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure (roads, bridges, etc.) less any related, outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

\$1,690,484 (3.5%) of the City's net position is restricted. These assets are subject to external restrictions on their use. The remaining is a deficit of (\$453,926).

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,726,170	\$ 1,817,894	\$ 4,723,450	\$ 4,379,801	\$ 6,449,620	\$ 6,197,695
Operating Grants & Contributions:	735,580	825,189	-	-	735,580	825,189
Capital Grants & Contributions	538,413	327,513	-	411,953	538,413	739,466
General Revenues:						
Property & Local Option Taxes	9,706,318	9,281,397	-	-	9,706,318	9,281,397
Other	117,242	164,935	50,101	1,180	167,343	166,115
<b>Total Revenues</b>	<b>12,823,723</b>	<b>12,416,928</b>	<b>4,773,551</b>	<b>4,792,934</b>	<b>17,597,274</b>	<b>17,209,862</b>
Expenses:						
General Government	1,884,107	1,739,765	-	-	1,884,107	1,739,765
Public Safety	7,300,124	7,081,073	-	-	7,300,124	7,081,073
Public Works	2,931,590	3,042,125	-	-	2,931,590	3,042,125
Culture and Recreation	761,134	706,288	-	-	761,134	706,288
Community Development	117,732	116,916	-	-	117,732	116,916
Cemetery	214,714	230,934	-	-	214,714	230,934
Interest on Long-term Debt	277,731	296,499	-	-	277,731	296,499
Water	-	-	2,299,620	2,180,273	2,299,620	2,180,273
Sewer	-	-	2,449,253	2,232,674	2,449,253	2,232,674
<b>Total Expenses</b>	<b>13,487,132</b>	<b>13,213,600</b>	<b>4,748,873</b>	<b>4,412,947</b>	<b>18,236,005</b>	<b>17,626,547</b>
Increase/(Decrease) in Net Position	(663,409)	(796,672)	24,678	379,987	(638,731)	(416,685)
Beginning Net Position	30,587,226	31,383,898	19,037,973	18,657,986	49,625,199	50,041,884
Ending Net Position	<b>\$ 29,923,817</b>	<b>\$ 30,587,226</b>	<b>\$ 19,062,651</b>	<b>\$ 19,037,973</b>	<b>\$ 48,986,468</b>	<b>\$ 49,625,199</b>

**Governmental activities**

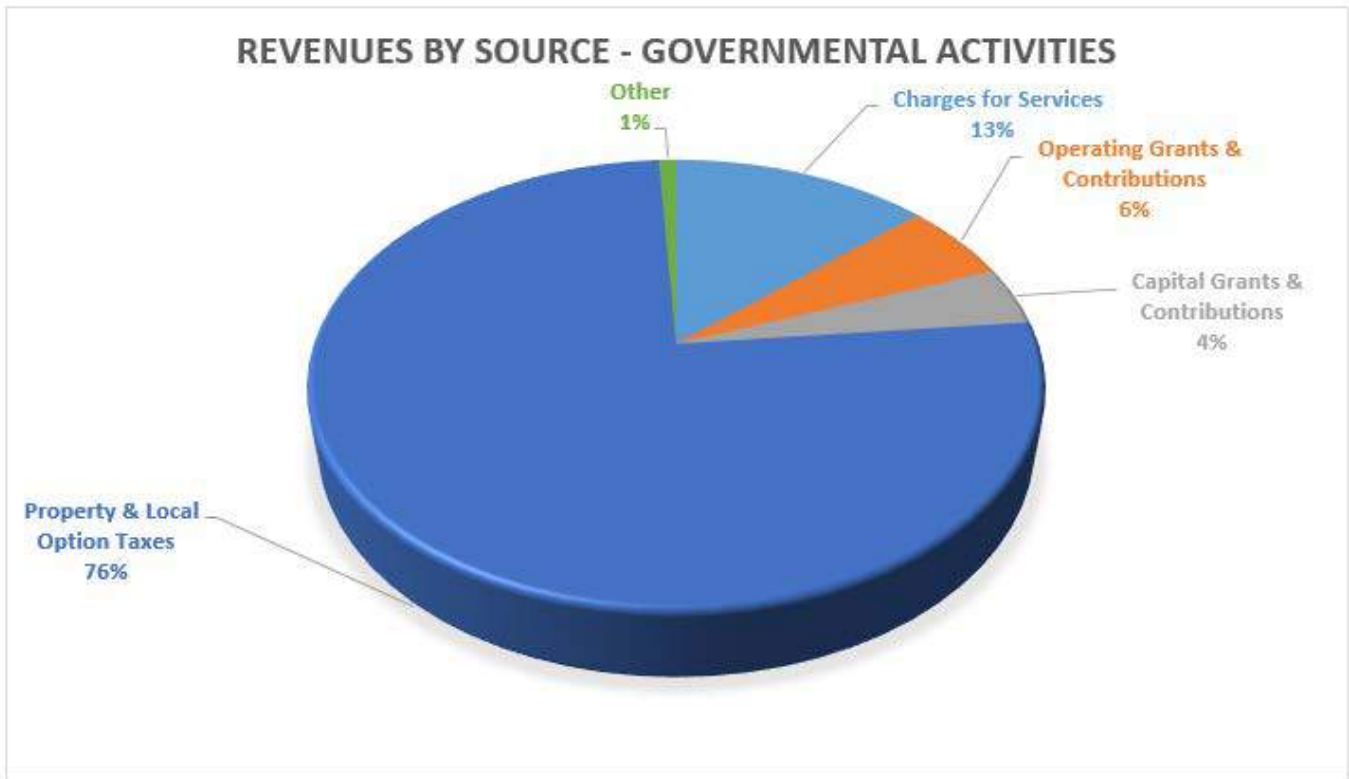
Governmental activities decreased the City's net position by (\$663,409) for the fiscal year ended June 30, 2020.

Key elements of the change are as follows:

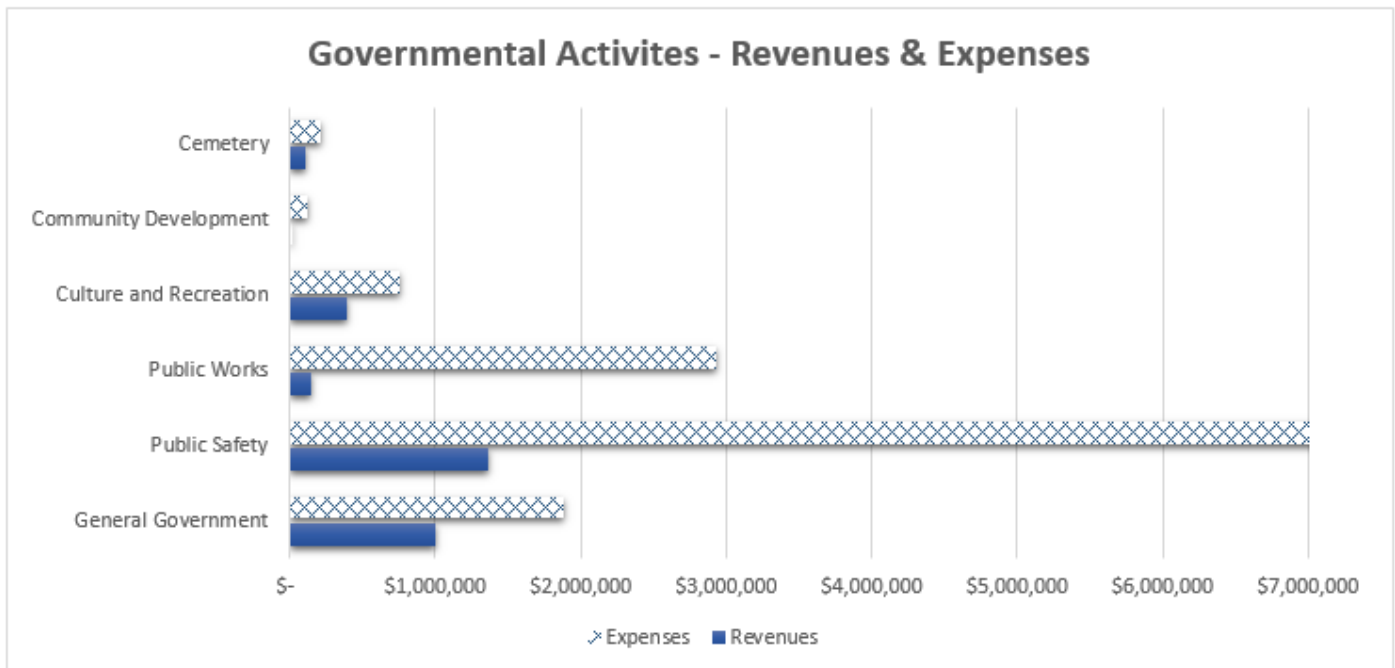
- Total governmental revenues increased by 3.3% or \$406,795 from 2019 to 2020. This was driven by an increase in property taxes and capital grants and contributions.
- Property and local option tax revenues increased 4.6% or \$424,921 from the previous year as a result of an increase of 2.6% in the property tax rate to \$1.8552 per \$100 of assessed value from \$1.8085 in 2019.
- Total governmental activities' expenses increased by 2.07% or \$273,532 from 2019 to 2020. Public safety remains the largest category of expenses year over year. Public safety expenses at the end of 2020 were \$7,300,124, which is an increase of 3.1% or \$219,051. This was largely due to personnel expenses.

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The majority of revenue for governmental activities comes from property and local option taxes; 76% of total revenue or \$9,706,318. Charges for services are the second largest category of revenue at 13% of total revenue or \$1,726,170. The following graph shows the distribution of governmental revenues by source.



The following chart shows how major programs are funded. The revenues included in this graph are program specific revenues such as user fees, capital grants, and operating grants. General revenues such as property revenues and interest earnings are excluded. This chart indicates that program revenues do not support program expenses requiring property taxes to pay for the bulk of the expenses.





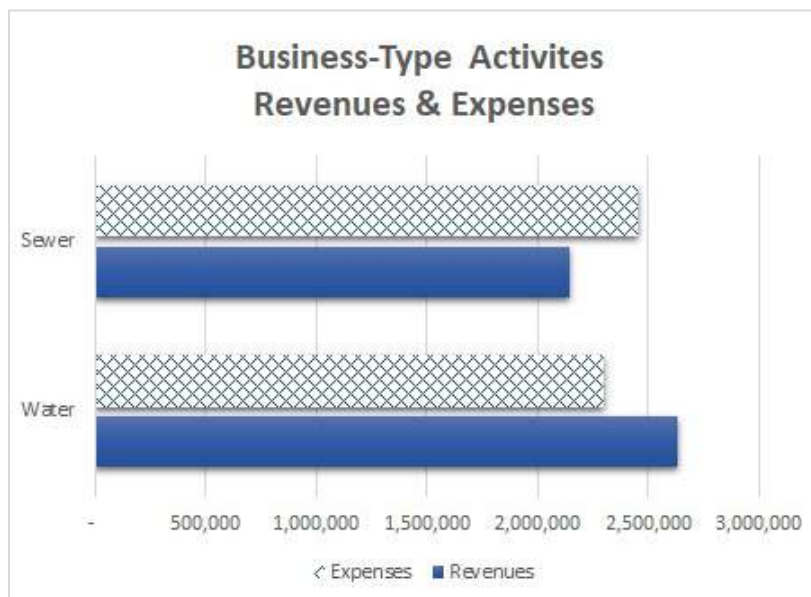
CITY OF BARRE, VERMONT  
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**Business-type activities (Water and Sewer Funds):**

Business-type activities increased the City's net position by \$24,678 during the current fiscal year. Key elements of this change are as follows:

- Sewer Fund was (\$304,934) short of covering their expenditures with charges for services. Charges for services include user fees, including Barre Town, penalties, and connection fees. Operating expenses increased 7.3% or \$158,864. Sewer response and repairs are continuing to increase in frequency as our system ages, specifically repairs to the wastewater treatment plant.
- Water Fund ended FY20 with a change in net position of \$329,612, making the total net position of \$10,740,944. Of that total, \$8,430,126 reflects the investment in capital assets, net of outstanding debt used to acquire or construct those assets and \$2,310,818 is unrestricted.

Business-type activities are accounted for in the same manner that businesses account for operations. It is necessary that revenues, operating and non-operating, plus retained earnings meet or exceed expenses to continue to operate. The graph below demonstrates that during the fiscal year expenses exceeded revenues in the sewer department and the revenues exceeded the expenses in the water department.



**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, the City of Barre uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information presented and discussed in this section is specific to the fund financial statements.

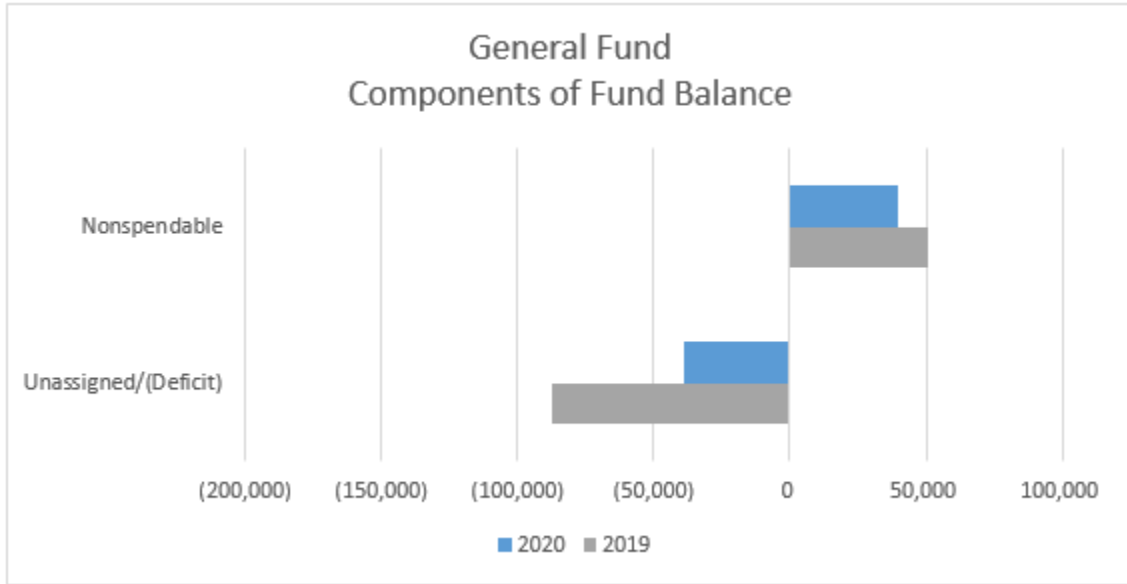
**Governmental Funds**

The focus of the City's governmental funds is to provide information on current year revenue, expenditures, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

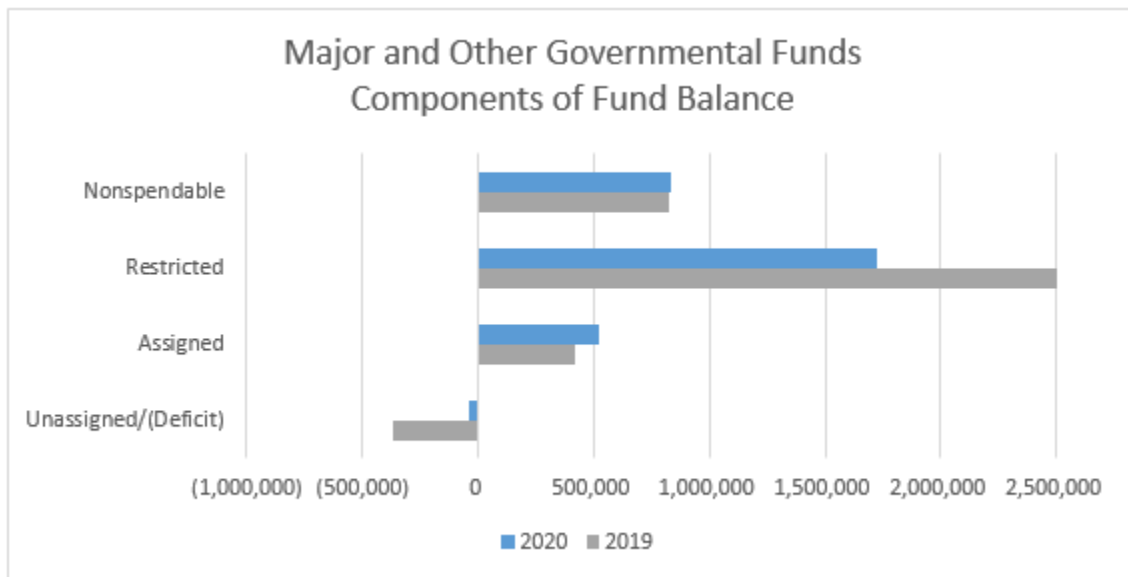
At June 30, 2020, the City's governmental funds reported combined fund balances of \$3,040,901, a decrease 9.5% or \$321,035 in comparison with the prior fiscal year. However, the unassigned/(deficit) balance is (\$80,845) which is a 69.7% improvement from the (\$267,049) deficit at the end of the prior fiscal year. The remainder of the fund balance is either nonspendable \$877,391, restricted for particular purposes \$1,723,634, or assigned by the City for specific purposes \$520,721. The components of each category are detailed in Footnote IV. K. Fund Balances.

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The general fund is the chief operating fund of the City. At the end of the fiscal year, total fund balance in the general fund was \$1,105 an increase of \$38,084 from the previous year. Of this amount, \$39,653 is in nonspendable form (prepaid expenses and inventory). Of the remaining amount, (\$38,548) is the fund (deficit) balance.



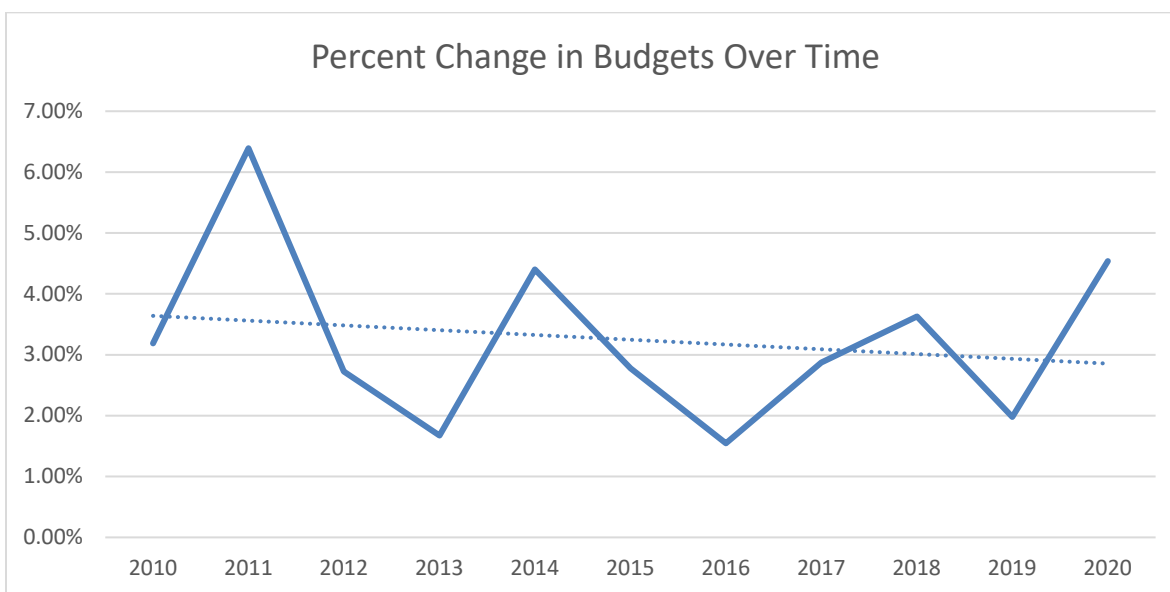
In the governmental funds other than the general fund, the most noteworthy change to the fund balance is a \$794,989 decrease in the restricted fund balance of \$1,723,634. The capital improvement fund decreased its restricted fund balance \$848,888 due to bond projects expenditures. The restricted fund decrease was also due to a decrease of \$390,061 in the TIF Fund restricted balance as the approved TIF projects came to completion. Also worth noting is the decrease in the deficit balance in the capital improvement fund.



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**GENERAL FUND BUDGETARY HIGHLIGHTS:**

The City's budget for the year ended June 30, 2020 passed on the first vote in March of 2019 and there were no amendments made during the year. The City's FY20 general fund budget total \$12,528,689 increased 4.54% over FY19. Actual results on the year were a surplus of \$38,084. FY20 financial results were largely impacted by COVID-19 pandemic. Revenues came in under budget by 3.3% or (\$415,619). The Federal CARES Act provided \$20,905 to the City in FY20 as part of the Provider Relief Fund. This funding was to support healthcare related expenses or lost revenue attributable to COVID-19. As the management team expected a decrease in revenue, expenditures were closely managed and came in under budget by 3.6% or \$453,703.



**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

Barre City's investment in capital assets for its governmental and business-type activities as of June 30, 2020, totaled \$61,914,030 (net of accumulated depreciation). These assets include land, works of art, construction in progress, building and facilities, vehicles, machinery and equipment, furniture, infrastructure, cemetery developments, and distribution and collection systems. The City's combined investment in capital assets increased in FY20 by \$2,975,988. Combined accumulated depreciation at the end of the fiscal year is \$2,704,781. With the City disposing of assets totaling \$322,102, net of accumulated depreciation, and the combined accumulated depreciation exceeding the combined investment in capital assets, caused a net decrease in capital assets of (\$50,895).

Major capital asset transactions during the year include the following additions:

- Vehicles and equipment purchased in FY20 consisted of the following: Police Department – Nissan Titan, Chevy Equinox, Ford Cruiser; Fire Department – Ford F550 Ambulance, confined spaces rescue kit; Streets Department – International HV507 Chassis, International CV515 Chassis; 2 Genie Light Trailers; BOR – Chiller & Alarm System; Auditorium – Aruba Wi-Fi Gear
- Infrastructure additions: Storm Sewers: Merchant St. and Pouliot Ave. Stormwater Mitigation; Street Reconstruction: Hill to Patterson; Merchant St.; Keith Ave.; Pearl St.; Midway; Park St.; Sidewalks: Ayers St. Pedestrian Barrier; Currier Park; Lower Camp; Park St.
- Keith Ave./Pearl St. Pedway

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- Water Main Lines: Merchant St. & Lower Camp
- Construction in progress: Swimming Pool; Alumni Hall Boiler; Metro-Way Bike Path; Boiler for Digester; Methane Safety Flare; River St. Sanitary Sewer

Major capital asset transactions during the year include the following deletions:

- Vehicle deletions include Chevy Equinox and 2 Simplicity Mowers
- Building and Building Improvement deletions included the Wi-Fi Gear at the Auditorium, Swimming Pool piping, and Hill St. Paving.

Summary of Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
<b>Capital Assets:</b>						
Land	3,467,013	3,467,013	319,011	319,011	3,786,024	3,786,024
Works of Art	308,184	297,184	-	-	308,184	297,184
Construction in Progress	360,451	269,243	244,596	97,439	605,047	366,682
Buildings and Building Improvements	8,725,082	8,872,726	459,559	459,559	9,184,641	9,332,285
Vehicles, Machinery, Equipment and Furniture	8,289,216	8,556,453	1,855,826	2,320,488	10,145,042	10,876,941
Infrastructure	32,529,916	30,968,208	-	-	32,529,916	30,968,208
Cemetery Developments	823,929	823,929	-	-	823,929	823,929
Distribution and Collection Systems	-	-	38,579,211	38,582,640	38,579,211	38,582,640
	54,503,791	53,254,756	41,458,203	41,779,137	95,961,994	95,033,893
Less: Accumulated Depreciation	(17,492,904)	(16,762,511)	(16,555,060)	(16,306,457)	(34,047,964)	(33,068,968)
<b>Total Assets, Net</b>	<b>37,010,887</b>	<b>36,492,245</b>	<b>24,903,143</b>	<b>25,472,680</b>	<b>61,914,030</b>	<b>61,964,925</b>

### Long Term Debt

The City began the year with \$15,273,101 in long-term debt outstanding. As of June 30, 2020 this amount had increased by \$2,864,516 or 18.8% to end the current year at \$18,137,617.

Summary of Long Term Debt

	30-Jun-19	Additions	Deletions	30-Jun-20
Governmental Activities	7,413,922	897,750	801,613	7,510,059
Business-type Activities	7,859,179	3,239,250	470,871	10,627,558
<b>Total Government</b>	<b>15,273,101</b>	<b>4,137,000</b>	<b>1,272,484</b>	<b>18,137,617</b>

Factors contributing to the change include the following:

- Principal payments totaling \$801,613 were made on the governmental activities debt and principal payments totaling \$470,871 were made on the business-type activities debt.
- New debt, as approved by voters, in the amount of \$897,750 was incurred in governmental activities for misc. building improvements at the Civic Center and City Hall; TIF District audit costs; infrastructure improvements; and ambulance. Business-type activities incurred \$3,239,250 in new, voter approved debt for the purpose of replacements, repairs, and upgrades to the wastewater treatment system, public water supply system, and storm water system.

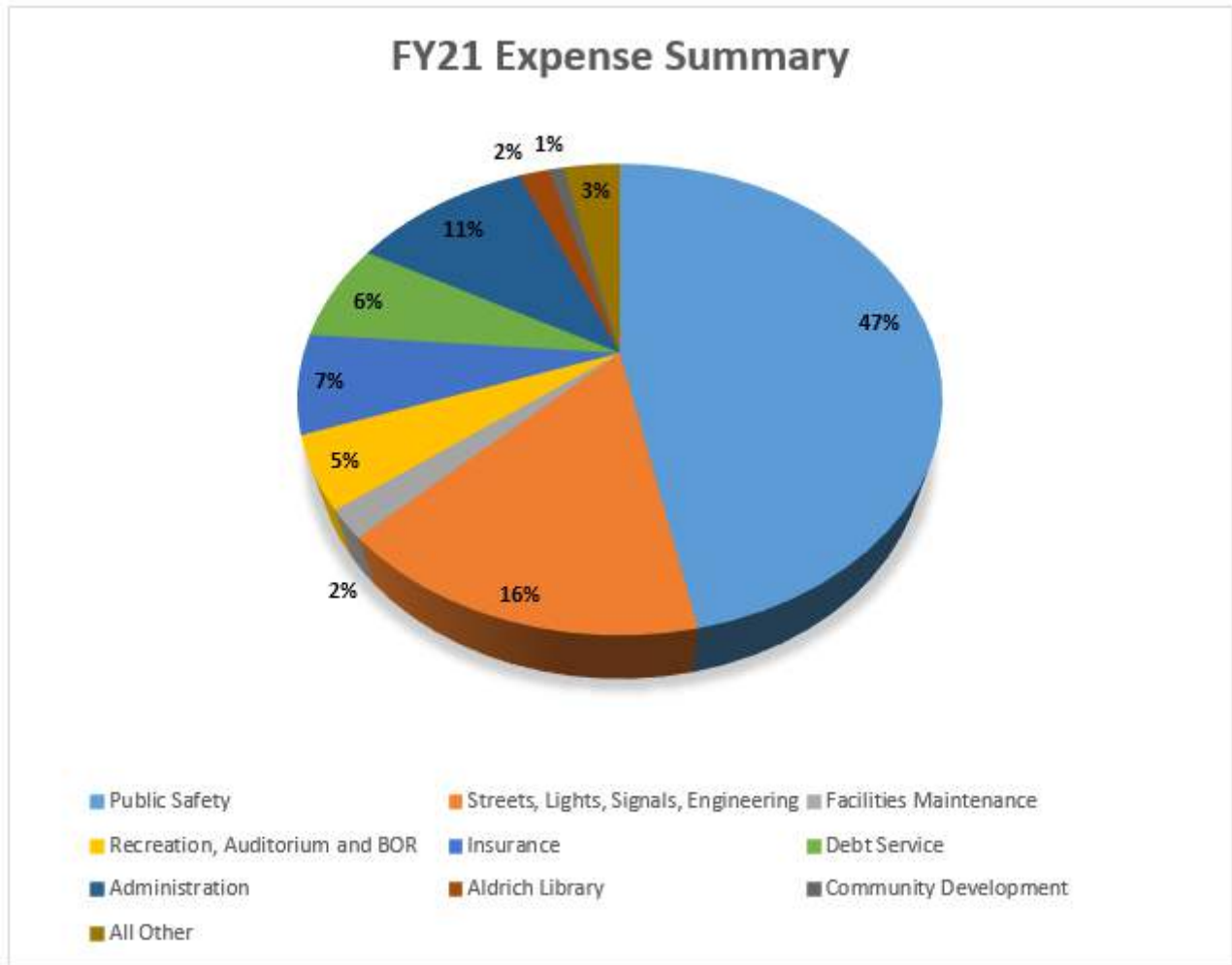
Additional information about long-term debt can be found in Footnote IV. J.

CITY OF BARRE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020

**NEXT YEAR'S BUDGET**

Barre City voters approved a General Fund budget of \$13,016,455 for FY21 in March 2020. However, with the pandemic intensely spreading and anticipating significant impacts to revenue, City Council approved a reduced budget of \$12,562,269 in August 2020. The revised budget represents an increase of \$33,580 or .27% over the FY20 budget. The municipal tax rate increased by 3.17% to \$1.9141.

The graph below depicts how the City anticipates to spend its revised General Fund operating budget.



**REQUESTS FOR INFORMATION**

This report is designed to provide an overview of Barre City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, City of Barre, 6 N. Main St. Barre, VT 05641.

CITY OF BARRE, VERMONT  
STATEMENT OF NET POSITION  
JUNE 30, 2020

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash	\$ 2,074,267	\$ 200	\$ 2,074,467
Restricted Cash and Cash Equivalents	1,337,005	3,275,566	4,612,571
Investments	1,627,461	0	1,627,461
Receivables (Net of Allowance for Uncollectibles)	802,471	1,507,853	2,310,324
Internal Balances	(1,525,292)	1,525,292	0
Prepaid Expenses	4,140	0	4,140
Inventory	57,513	310,964	368,477
Capital Assets:			
Land	3,467,013	319,011	3,786,024
Works of Art	308,184	0	308,184
Construction in Progress	360,451	244,596	605,047
Other Capital Assets, (Net of Accumulated Depreciation)	<u>32,875,239</u>	<u>24,339,536</u>	<u>57,214,775</u>
Total Assets	<u>41,388,452</u>	<u>31,523,018</u>	<u>72,911,470</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the City's Participation in VMERS	<u>1,120,860</u>	<u>117,741</u>	<u>1,238,601</u>
Total Deferred Outflows of Resources	<u>1,120,860</u>	<u>117,741</u>	<u>1,238,601</u>
<u>LIABILITIES</u>			
Accounts Payable	462,663	93,659	556,322
Accrued Payroll and Benefits Payable	208,847	23,823	232,670
Unearned Revenue	85,000	0	85,000
Due to State of Vermont	189,509	1,289,666	1,479,175
Short-term Debt Payable	100	0	100
Due to Others	4,167	0	4,167
Accrued Interest Payable	59,457	61,336	120,793
Noncurrent Liabilities:			
Due within One Year	791,403	607,978	1,399,381
Due in More than One Year	<u>10,694,219</u>	<u>10,492,570</u>	<u>21,186,789</u>
Total Liabilities	<u>12,495,365</u>	<u>12,569,032</u>	<u>25,064,397</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows of Resources Related to the City's Participation in VMERS	<u>90,130</u>	<u>9,076</u>	<u>99,206</u>
Total Deferred Inflows of Resources	<u>90,130</u>	<u>9,076</u>	<u>99,206</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	30,349,716	17,400,194	47,749,910
Restricted:			
Non-Expendable:			
Cemetery	815,738	0	815,738
Expendable:			
Bike Path and Non-Operating Expenditures	510,979	0	510,979
Cemetery	240,952	0	240,952
TIF District	49,029	0	49,029
Other Purposes	73,786	0	73,786
Unrestricted/(Deficit)	<u>(2,116,383)</u>	<u>1,662,457</u>	<u>(453,926)</u>
Total Net Position	<u>\$ 29,923,817</u>	<u>\$ 19,062,651</u>	<u>\$ 48,986,468</u>

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs:							
Primary Government:							
Governmental Activities:							
General Government	\$ 1,884,107	\$ 640,195	\$ 62,442	\$ 303,010	\$ (878,460)	\$ 0	\$ (878,460)
Public Safety	7,300,124	776,579	532,921	50,000	(5,940,624)	0	(5,940,624)
Public Works	2,931,590	0	140,217	0	(2,791,373)	0	(2,791,373)
Culture and Recreation	761,134	203,304	0	185,403	(372,427)	0	(372,427)
Community Development	117,732	0	0	0	(117,732)	0	(117,732)
Cemetery	214,714	106,092	0	0	(108,622)	0	(108,622)
Interest on Long-term Debt	277,731	0	0	0	(277,731)	0	(277,731)
<b>Total Governmental Activities</b>	<b>13,487,132</b>	<b>1,726,170</b>	<b>735,580</b>	<b>538,413</b>	<b>(10,486,969)</b>	<b>0</b>	<b>(10,486,969)</b>
Business-type Activities:							
Water	2,299,620	2,605,745	0	0	0	306,125	306,125
Sewer	2,449,253	2,117,705	0	0	0	(331,548)	(331,548)
<b>Total Business-type Activities</b>	<b>4,748,873</b>	<b>4,723,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(25,423)</b>	<b>(25,423)</b>
<b>Total Primary Government</b>	<b>\$ 18,236,005</b>	<b>\$ 6,449,620</b>	<b>\$ 735,580</b>	<b>\$ 538,413</b>	<b>(10,486,969)</b>	<b>(25,423)</b>	<b>(10,512,392)</b>
General Revenues:							
Property Taxes					9,215,929	0	9,215,929
Penalties and Interest on Delinquent Taxes					47,481	0	47,481
Local Option Sales Tax					133,622	0	133,622
Payments in Lieu of Taxes					309,286	0	309,286
Unrestricted Investment Earnings					112,044	37,101	149,145
Insurance Proceeds					13,398	0	13,398
Other Revenues					4,800	0	4,800
Transfers:					(13,000)	13,000	0
<b>Total General Revenues and Transfers</b>					<b>9,823,560</b>	<b>50,101</b>	<b>9,873,661</b>
Change in Net Position					(663,409)	24,678	(638,731)
Net Position - July 1, 2019, As Restated					30,587,226	19,037,973	49,625,199
Net Position - June 30, 2020					<b>\$ 29,923,817</b>	<b>\$ 19,062,651</b>	<b>\$ 48,986,468</b>

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

	General Fund	Capital Improvement Fund	Special Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash	\$ 1,768,816	\$ 100	\$ 0	\$ 305,351	\$ 2,074,267
Restricted Cash and Cash Equivalents	0	1,337,005	0	0	1,337,005
Investments	0	0	0	1,627,461	1,627,461
Receivables (Net of Allowance for Uncollectibles)	397,780	221,699	182,992	0	802,471
Due from Other Funds	0	0	495,693	56,059	551,752
Prepaid Items	4,140	0	0	0	4,140
Inventory	35,513	22,000	0	0	57,513
<b>Total Assets</b>	<b>\$ 2,206,249</b>	<b>\$ 1,580,804</b>	<b>\$ 678,685</b>	<b>\$ 1,988,871</b>	<b>\$ 6,454,609</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 243,004	\$ 204,967	\$ 14,692	\$ 0	\$ 462,663
Accrued Payroll and Benefits Payable	207,676	0	1,171	0	208,847
Advances from Other Funds	0	174,154	0	0	174,154
Due to Other Funds	1,451,526	183,483	0	267,881	1,902,890
Unearned Revenue	85,000	0	0	0	85,000
Due to State of Vermont	0	189,509	0	0	189,509
Short-term Debt Payable	0	100	0	0	100
Due to Others	4,167	0	0	0	4,167
<b>Total Liabilities</b>	<b>1,991,373</b>	<b>752,213</b>	<b>15,863</b>	<b>267,881</b>	<b>3,027,330</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Property Taxes, Penalties, Interest and Related Fees	194,800	0	0	0	194,800
Unavailable Ambulance Fees	9,000	0	0	0	9,000
Unavailable Grants	0	0	172,607	0	172,607
Unavailable Miscellaneous Revenue	9,971	0	0	0	9,971
<b>Total Deferred Inflows of Resources</b>	<b>213,771</b>	<b>0</b>	<b>172,607</b>	<b>0</b>	<b>386,378</b>
<b>FUND BALANCES/(DEFICIT)</b>					
Nonspendable	39,653	22,000	0	815,738	877,391
Restricted	0	848,888	13,739	861,007	1,723,634
Assigned	0	0	476,476	44,245	520,721
Unassigned/(Deficit)	(38,548)	(42,297)	0	0	(80,845)
<b>Total Fund Balances/(Deficit)</b>	<b>1,105</b>	<b>828,591</b>	<b>490,215</b>	<b>1,720,990</b>	<b>3,040,901</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,206,249</b>	<b>\$ 1,580,804</b>	<b>\$ 678,685</b>	<b>\$ 1,988,871</b>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:					
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.					37,010,887
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.					386,378
Long-term and Accrued Liabilities, Including Bonds Payable and the Net Pension Liability, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds.					(11,545,079)
Deferred Outflows and Inflows of Resources related to the City's Participation in VMERS are applicable to Future Periods and, Therefore, are not Reported in the Funds.					1,030,730
<b>Net Position of Governmental Activities</b>					<b>\$ 29,923,817</b>

The accompanying notes are an integral part of this financial statement.



CITY OF BARRE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Capital Improvement Fund	Special Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property Taxes	\$ 8,566,963	\$ 463,000	\$ 0	\$ 169,666	\$ 9,199,629
Penalties and Interest on Delinquent Taxes	47,481	0	0	0	47,481
Local Option Sales Tax	0	133,622	0	0	133,622
Payments in Lieu of Taxes	309,286	0	0	0	309,286
Intergovernmental	291,904	0	420,518	368,230	1,080,652
Charges for Services	2,000,177	38,129	1,750	6,814	2,046,870
Permits, Licenses and Fees	535,156	0	22,771	0	557,927
Fines and Forfeits	39,359	0	0	0	39,359
Investment Income	46,706	7,735	0	57,603	112,044
Donations	61,567	0	124,902	0	186,469
Other	4,800	0	0	0	4,800
<b>Total Revenues</b>	<b>11,903,399</b>	<b>642,486</b>	<b>569,941</b>	<b>602,313</b>	<b>13,718,139</b>
<b>Expenditures:</b>					
General Government	2,462,804	85,983	32,391	7,041	2,588,219
Public Safety	5,941,413	0	40,285	382,846	6,364,544
Public Works	1,225,287	70,019	68,923	0	1,364,229
Culture and Recreation	655,696	0	2,755	14,984	673,435
Community Development	117,732	0	0	0	117,732
Cemetery	166,208	0	0	0	166,208
Capital Outlay:					
General Government	33,290	384,932	264,213	402,284	1,084,719
Public Safety	58,614	236,283	50,000	0	344,897
Public Works	235,803	311,950	0	0	547,753
Culture and Recreation	98,562	421,145	0	26,921	546,628
Debt Service:					
Principal	726,416	37,431	21,429	88,000	873,276
Interest	211,809	785	414	65,674	278,682
<b>Total Expenditures</b>	<b>11,933,634</b>	<b>1,548,528</b>	<b>480,410</b>	<b>987,750</b>	<b>14,950,322</b>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(30,235)</u>	<u>(906,042)</u>	<u>89,531</u>	<u>(385,437)</u>	<u>(1,232,183)</u>
<b>Other Financing Sources/(Uses):</b>					
Issuance of Long-term Debt	0	897,750	0	0	897,750
Insurance Proceeds	0	13,398	0	0	13,398
Transfers In	209,671	178,025	11,760	66,567	466,023
Transfers Out	<u>(141,352)</u>	<u>(188,171)</u>	<u>0</u>	<u>(136,500)</u>	<u>(466,023)</u>
<b>Total Other Financing Sources/(Uses)</b>	<b>68,319</b>	<b>901,002</b>	<b>11,760</b>	<b>(69,933)</b>	<b>911,148</b>
<b>Net Change in Fund Balances</b>	<b>38,084</b>	<b>(5,040)</b>	<b>101,291</b>	<b>(455,370)</b>	<b>(321,035)</b>
Fund Balances/(Deficit) - July 1, 2019, As Restated	<u>(36,979)</u>	<u>833,631</u>	<u>388,924</u>	<u>2,176,360</u>	<u>3,361,936</u>
Fund Balances/(Deficit) - June 30, 2020	<u>\$ 1,105</u>	<u>\$ 828,591</u>	<u>\$ 490,215</u>	<u>\$ 1,720,990</u>	<u>\$ 3,040,901</u>

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES OF  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2020

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$	(321,035)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$2,523,997) is allocated over their estimated useful lives and reported as depreciation expense (\$1,906,189). This is the amount by which capital outlays exceeded depreciation in the current period.		617,808
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.		(86,166)
The City transferred a capital asset to the Water Fund and the Sewer Fund during the year. This is the net effect on net position.		(13,000)
The issuance of long-term debt (\$897,750) (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$873,276) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		(24,474)
Governmental funds report employer pension contributions as expenditures (\$359,297). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$1,065,995) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.		(706,698)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		36,190
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		<u>(166,034)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>(663,409)</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2020

	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 200	\$ 0	\$ 200
Restricted Cash Equivalents	1,228,987	2,046,579	3,275,566
Receivables (Net of Allowance for Uncollectibles)	741,308	766,545	1,507,853
Advances to Other Funds - Current Portion	0	10,000	10,000
Due from Other Funds	1,615,749	0	1,615,749
Inventory	270,210	40,754	310,964
Total Current Assets	3,856,454	2,863,878	6,720,332
Noncurrent Assets:			
Advances to Other Funds - Noncurrent Portion	0	164,154	164,154
Capital Assets:			
Land	210,011	109,000	319,011
Construction in Progress	105,611	138,985	244,596
Buildings and Building Improvements	10,194	449,365	459,559
Vehicles, Machinery, Equipment and Furniture	183,052	1,672,774	1,855,826
Distribution and Collection Systems	23,848,820	14,730,391	38,579,211
Less: Accumulated Depreciation	(9,861,805)	(6,693,255)	(16,555,060)
Total Noncurrent Assets	14,495,883	10,571,414	25,067,297
Total Assets	18,352,337	13,435,292	31,787,629
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the City's Participation in VMERS			
	55,564	62,177	117,741
Total Deferred Outflows of Resources	55,564	62,177	117,741
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	39,856	53,803	93,659
Accrued Payroll and Benefits Payable	12,082	11,741	23,823
Due to Other Funds	0	264,611	264,611
Due to State of Vermont - Current Portion	87,206	434,460	521,666
Accrued Interest Payable	44,178	17,158	61,336
Notes Payable - Current Portion	60,176	0	60,176
General Obligation Bonds Payable - Current Portion	326,617	221,185	547,802
Total Current Liabilities	570,115	1,002,958	1,573,073
Noncurrent Liabilities:			
Due to State of Vermont - Noncurrent Portion	0	768,000	768,000
Compensated Absences Payable	54,726	93,490	148,216
Net Pension Liability	153,265	171,509	324,774
Notes Payable - Noncurrent Portion	321,859	0	321,859
General Obligation Bonds Payable - Noncurrent Portion	6,562,709	3,135,012	9,697,721
Total Noncurrent Liabilities	7,092,559	4,168,011	11,260,570
Total Liabilities	7,662,674	5,170,969	12,833,643
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows of Resources Related to the City's Participation in VMERS			
	4,283	4,793	9,076
Total Deferred Inflows of Resources	4,283	4,793	9,076
<u>NET POSITION</u>			
Net Investment in Capital Assets	8,430,126	8,970,068	17,400,194
Unrestricted/(Deficit)	2,310,818	(648,361)	1,662,457
Total Net Position	\$ 10,740,944	\$ 8,321,707	\$ 19,062,651

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020

	Water Fund	Sewer Fund	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Operating Revenues:			
Charges for Services	\$ 2,581,612	\$ 2,105,800	\$ 4,687,412
Interest and Penalties	23,416	11,905	35,321
Other	<u>717</u>	<u>0</u>	<u>717</u>
Total Operating Revenues	<u>2,605,745</u>	<u>2,117,705</u>	<u>4,723,450</u>
Operating Expenses:			
Payroll and Benefits	573,511	612,363	1,185,874
Administrative Costs	465,502	465,502	931,004
Professional Services	7,837	16,438	24,275
Supplies	17,525	18,377	35,902
Utilities	116,542	226,107	342,649
Maintenance	198,712	167,757	366,469
Chemicals	136,119	173,223	309,342
Permits & Testing	34,560	15,135	49,695
Taxes	56,881	0	56,881
Sludge Disposal	0	293,711	293,711
Depreciation	451,530	347,062	798,592
Other Operating Expenses	<u>1,119</u>	<u>7,290</u>	<u>8,409</u>
Total Operating Expenses	<u>2,059,838</u>	<u>2,342,965</u>	<u>4,402,803</u>
Operating Income/(Loss)	<u>545,907</u>	<u>(225,260)</u>	<u>320,647</u>
Non-Operating Revenues/(Expenses):			
Investment Income	13,487	23,614	37,101
Interest Expense	<u>(239,782)</u>	<u>(106,288)</u>	<u>(346,070)</u>
Total Non-Operating Revenues/(Expenses)	<u>(226,295)</u>	<u>(82,674)</u>	<u>(308,969)</u>
Net Income/(Loss) Before Transfers	319,612	(307,934)	11,678
Transfers In	<u>10,000</u>	<u>3,000</u>	<u>13,000</u>
Change in Net Position	329,612	(304,934)	24,678
Net Position - July 1, 2019, As Restated	<u>10,411,332</u>	<u>8,626,641</u>	<u>19,037,973</u>
Net Position - June 30, 2020	<u>\$ 10,740,944</u>	<u>\$ 8,321,707</u>	<u>\$ 19,062,651</u>

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020

	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities:			
Receipts from Customers and Users	\$ 2,709,199	\$ 2,227,183	\$ 4,936,382
Payments for Goods and Services	(591,149)	(933,396)	(1,524,545)
Payments for Interfund Services	(465,502)	(465,502)	(931,004)
Payments for Wages and Benefits	(524,587)	(545,584)	(1,070,171)
Net Cash Provided by Operating Activities	<u>1,127,961</u>	<u>282,701</u>	<u>1,410,662</u>
Cash Flows From Noncapital Financing Activities:			
(Increase)/Decrease in Due from Other Funds	(379,054)	0	(379,054)
Increase/(Decrease) in Due to Other Funds	0	(29,385)	(29,385)
(Increase)/Decrease in Advances to Other Funds	0	50,000	50,000
Receipt from Town of Barre for HVAC Upgrade	0	102,165	102,165
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(379,054)</u>	<u>122,780</u>	<u>(256,274)</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(96,776)	(106,987)	(203,763)
Payment to State of Vermont for Big Dig Project	(80,000)	(66,128)	(146,128)
Issuance on Long-term Debt	1,215,500	2,023,750	3,239,250
Principal Paid on Long-Term Debt	(335,853)	(135,018)	(470,871)
Interest Paid on Long-Term Debt	(236,278)	(98,133)	(334,411)
Net Cash Provided by Capital and Related Financing Activities	<u>466,593</u>	<u>1,617,484</u>	<u>2,084,077</u>
Cash Flows From Investing Activities:			
Receipt of Interest and Dividends	13,487	23,614	37,101
Net Cash Provided by Investing Activities	<u>13,487</u>	<u>23,614</u>	<u>37,101</u>
Net Increase in Cash	1,228,987	2,046,579	3,275,566
Cash - July 1, 2019	<u>200</u>	<u>0</u>	<u>200</u>
Cash and Restricted Cash Equivalents - June 30, 2020	<u>\$ 1,229,187</u>	<u>\$ 2,046,579</u>	<u>\$ 3,275,766</u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:			
Operating Income/(Loss)	\$ 545,907	\$ (225,260)	\$ 320,647
Depreciation	451,530	347,062	798,592
(Increase)/Decrease in Receivables	103,454	109,478	212,932
(Increase)/Decrease in Inventory	(21,095)	12,587	(8,508)
(Increase)/Decrease in Deferred Outflows of Resources Related to the City's Participation in VMERS	7,416	1,405	8,821
Increase/(Decrease) in Accounts Payable	(759)	(27,945)	(28,704)
Increase/(Decrease) in Accrued Payroll and Benefits Payable	4,933	4,100	9,033
Increase/(Decrease) in Compensated Absences Payable	18,442	25,721	44,163
Increase/(Decrease) in Net Pension Liability	20,523	37,497	58,020
Increase/(Decrease) in Deferred Inflows of Resources Related to the City's Participation in VMERS	(2,390)	(1,944)	(4,334)
Net Cash Provided by Operating Activities	<u>\$ 1,127,961</u>	<u>\$ 282,701</u>	<u>\$ 1,410,662</u>

The Water Fund disposed of capital assets with a cost and accumulated depreciation of \$183,406.

The Sewer Fund disposed of capital assets with a cost and accumulated depreciation of \$366,583.

There was \$135 of capital acquisitions in the Water Fund included in accounts payable at June 30, 2020.

There was \$12,157 of capital acquisitions in the Sewer Fund included in accounts payable at June 30, 2020.

The Water Fund received a vehicle with a book value of \$10,000 from the Fire Department.

The Sewer Fund received a vehicle with a book value of \$3,000 from the Police Department.

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2020

	Private-Purpose Trust Funds	Agency Fund <u>Local Emergency Planning Commission #5 Fund</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 90,786	\$ 1,791
Investments	17,271	0
Total Assets	\$ 108,057	\$ 1,791
<u>LIABILITIES AND NET POSITION</u>		
Liabilities:		
Due to Other Organizations	\$ 0	\$ 1,791
Total Liabilities	0	1,791
Net Position:		
Restricted:		
Held in Trust for Other Purposes	108,057	0
Total Net Position	108,057	0
Total Liabilities and Net Position	\$ 108,057	\$ 1,791

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

	Private-Purpose Trust Funds
Additions:	
Investment Income	\$ <u>308</u>
Total Additions	<u>308</u>
Deductions:	
	<u>0</u>
Change in Net Position	308
Net Position - July 1, 2019	<u>107,749</u>
Net Position - June 30, 2020	<u><u>\$ 108,057</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

The City of Barre, Vermont, (herein the "City") operates under a City Council/Manager form of government and provides the following services as authorized by its charter: public safety, highways and streets, health and social services, culture and recreation, community/economic development, public improvements, planning and zoning, water, wastewater treatment and general administrative services.

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted by the City of Barre (the "City") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

### **A. The Financial Reporting Entity**

This report includes all of the activity of the City of Barre, Vermont. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the City.

### **B. Basis of Presentation**

The accounts of the City are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the City include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the City as a whole and present a longer-term view of the City's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the City and present a shorter-term view of how operations were financed and what remains available for future spending.



CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the City. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities and for each segment of the City's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

The City reports on the following major governmental funds:

General Fund – This is the City's main operating fund. It accounts for all financial resources of the City except those accounted for in another fund.

Capital Improvement Fund – This fund accounts for the general capital expenditures of the City.

Special Fund – This fund accounts for the City's various grant activities.

The City reports on the following major enterprise funds:

Water Fund – This fund accounts for the operations of the Water Department.

Sewer Fund – This fund accounts for the operations of the Sewer Department.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

Additionally, the City reports the following fund types:

Private-Purpose Trust Funds – These funds are used to report trust arrangements under which resources are to be used for the benefit of individuals and organizations. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

Agency Fund – This fund accounts for resources held by the City in a purely custodial capacity for other governments, private organizations or individuals.

### **C. Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Equity (i.e., total net position) is segregated into net investment in capital assets; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

### **D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of general long-term debt, acquisitions under capital leases and sales of capital assets are reported as other financing sources.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. It is the City’s policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

Recognition of revenues on funds received in connection with loan programs are recognized when loans are awarded and expenses incurred in excess of current grants and program income. An offsetting deferred inflows of resources is recognized for all loans receivable. Loan repayment revenue is recognized as the loans are repaid.

**E. Use of Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity**

**1. Cash**

Cash balances of City funds are deposited with and invested by the City Treasurer. The City considers all short-term investments of ninety (90) days or less to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess withdrawals are shown as due to other funds.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

**2. Investments**

The City invests in investments as allowed by State Statute. Investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

**3. Receivables**

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

**4. Internal Balances**

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as “advances from/to other funds”. All other outstanding balances between funds are reported as “due from/to other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

**5. Inventories and Prepaid Expenses/Items**

Inventory quantities are determined by physical count and are valued at the lower of cost or market. Inventories in the governmental funds consist of vehicle fuel and materials and inventories in the proprietary funds consist of chemicals.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses/items.

Reported inventories and prepaid items of governmental funds in the fund financial statements are offset by a nonspendable fund balance as these are not in spendable form.

**6. Pensions**

For purposes of measuring the proportionate share of the net pension liability and the related deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees’ Retirement System (VMERS) plan and additions to/deductions from the VMERS’ fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF BARRE, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2020

**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, “deferred outflows of resources”, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

**8. Capital Assets**

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized. Infrastructure assets are reported starting with fiscal year ended June 30, 2004. The City has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Estimated Service Life
Land	\$ 1,000	Not Depreciated
Works of Art	\$ 1,000	Not Depreciated
Buildings and Building Improvements	\$ 5,000	40 Years
Vehicles, Machinery, Equipment and Furniture	\$ 5,000	5-20 Years
Infrastructure	\$ 5,000	30-50 Years
Cemetery Developments	\$ 5,000	10-50 Years
Distribution and Collection Systems	\$ 5,000	33-100 Years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are acquired.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

**9. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused leave time. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. The liability for unused compensated absences is not reported in the governmental fund financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid.

**10. Long-term Liabilities**

Long-term liabilities include bonds, capital leases and notes payable and other obligations such as compensated absences and the City's net pension liability. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

**11. Fund Equity**

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide and proprietary fund financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the City Council's intended use of the resources); and unassigned.

**II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS**

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, whereas government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as other financing sources, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report issuance of long-term debt as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

Pension-related differences arise because governmental funds report the current year's required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition, the accrual for the City's proportionate share of the net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

### **III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **A. Budgetary Information**

Budgets are approved at the annual City Meeting in March or at subsequent special meetings if the original budget is not approved. Any budget changes require voter approval. There were no budget amendments during the year.

#### **B. Restatement of Net Position/Fund Balances**

The net position of the governmental activities has been restated as a result of an understatement of the amount due to the State of Vermont. The effect of this restatement on the Statement of Net Position is to increase liabilities by \$189,509 and decrease net position by \$189,509. The effect on the 2019 Statement of Activities has not been determined. The net position of the governmental activities has been restated from \$30,776,735 to \$30,587,226.

The net position of the business-type activities has been restated as a result of an understatement of the amount due to the State of Vermont. The effect of this restatement on the Statement of Net Position is to increase liabilities by \$189,666 and decrease net position by \$189,666. The effect on the 2019 Statement of Activities has not been determined. The net position of the business-type activities has been restated from \$19,227,639 to \$19,037,973.

The fund balance of the Capital Improvement Fund has been restated as a result of an understatement of the amount due to the State of Vermont. The effect of this restatement on the Capital Improvement Fund Balance Sheet is to increase liabilities by \$189,509 and decrease fund balance by \$189,509. The effect on the 2019 Statement of Revenues, Expenditures and Changes in Fund Balance has not been determined. The fund balance of the Capital Improvement Fund has been restated from \$1,023,140 to \$833,631.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

The net position of the Water Fund has been restated as a result of an understatement of the amount due to the State of Vermont. The effect of this restatement on the Water Fund Statement of Fund Net Position is to increase liabilities by \$66,676 and decrease net position by \$66,676. The effect on the 2019 Statement of Revenues, Expenses and Changes in Fund Net Position has not been determined. The net position of the Water Fund has been restated from \$10,478,008 to \$10,411,332.

The net position of the Sewer Fund has been restated as a result of an understatement of the amount due to the State of Vermont. The effect of this restatement on the Sewer Fund Statement of Fund Net Position is to increase liabilities by \$122,990 and decrease net position by \$122,990. The effect on the 2019 Statement of Revenues, Expenses and Changes in Fund Net Position has not been determined. The net position of the Sewer Fund has been restated from \$8,749,631 to \$8,626,641.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The City's cash, cash equivalents and investments as of June 30, 2020 consisted of the following:

Restricted Cash and Cash Equivalents:	
Money Market Mutual Fund – U.S. Government Securities	\$3,855,827
Deposits held by Investment Company	<u>756,744</u>
Total Restricted Cash and Cash Equivalents	<u>4,612,571</u>
Unrestricted Cash and Cash Equivalents:	
Deposits with Financial Institutions	2,044,686
Deposits held by Investment Company	32,004
Certificate of Deposit	89,379
Cash on Hand	<u>975</u>
Total Unrestricted Cash and Cash Equivalents	<u>2,167,044</u>
Total Cash and Cash Equivalents	<u>6,779,615</u>
Investments:	
Certificates of Deposit	346,866
Mutual Funds – Mixed Holdings	<u>1,297,866</u>
Total Investments	<u>1,644,732</u>
Total Cash and Investments	<u>\$8,424,347</u>

The City has six (6) certificates of deposit at various banks ranging from \$17,271 to \$106,164 with interest rates ranging from 0.05% to 1.75%. All certificates of deposit mature during fiscal year 2021.



CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The City does not have any policy to limit the exposure to custodial credit risk. The money market mutual funds and mutual funds are in the name of the City and are not exposed to custodial credit risk. The following table shows the custodial credit risk of the City's cash and certificates of deposit.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC/SIPC Insured	\$ 974,321	\$ 974,329
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	1,788,614	1,820,241
Uninsured, Uncollateralized	<u>506,744</u>	<u>506,744</u>
Total	<u>\$3,269,679</u>	<u>\$3,301,314</u>

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

The book balance is comprised of the following:

Restricted Cash – Deposits held by Investment Company	\$ 756,744
Cash – Deposits with Financial Institutions	2,044,686
Cash – Deposits held by Investment Company	32,004
Cash Equivalent – Certificate of Deposit	89,379
Investments – Certificates of Deposit	<u>346,866</u>
Total	<u>\$3,269,679</u>

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have any policy to limit the exposure to interest rate risk. The City's certificates of deposit are exempt from interest rate risk disclosure. The City's money market mutual funds and mutual funds are open-ended and, therefore, are also exempt from interest rate risk disclosure.

CITY OF BARRE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
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**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. The City does not have any policy to limit the exposure to credit risk. The City's certificates of deposit are exempt from the credit risk disclosure. The City's money market mutual funds and mutual funds are open-ended and, therefore, are also exempt from credit risk disclosure.

**Concentration of Credit Risk**

Concentration of credit risk is the risk that a large percentage of the City's investments are held within one security. The City does not have any limitations on the amount that can be invested in any one issuer. There are no investments in any one issuer, other than mutual funds, that represent more than 5% of total investments.

**Fair Value**

The City categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application." The hierarchy is based on the valuation inputs used to measure fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The City's certificates of deposit are not subject to fair value disclosures.

Level 1 – Unadjusted quoted prices for identical instruments in active markets

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

The City has the following fair value measurements as of June 30, 2020:

Description	Total	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual Funds - Mixed Holdings	\$ 1,297,866	\$ 1,297,866	\$ 0	\$ 0
Total	\$ 1,297,866	\$ 1,297,866	\$ 0	\$ 0

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**Restricted Cash and Cash Equivalents**

In 2019, the City received a \$1.87 million bond from the Vermont Municipal Bond Bank for pool and infrastructure improvements and the purchase of capital equipment. Unspent bond proceeds and the interest earned are restricted for the related projects and purchases or may be used to pay down the bond. The amount restricted as of June 30, 2020 is \$756,744.

In 2020, the City received a \$3.96 million bond from the Vermont Municipal Bond Bank, of which \$160,750 is allocated to the Capital Improvement Fund for infrastructure improvements, \$560,000 is allocated to the Capital Improvement Fund for miscellaneous improvements and TIF District audit fees, \$1,215,500 is allocated to the Water fund for miscellaneous capital projects, \$1,123,750 is allocated to the Sewer Fund for miscellaneous capital projects and \$900,000 is allocated to the Sewer Fund for biosolid projects. Unspent bond proceeds and the interest earned are restricted for related projects and purchases or may be used to pay down the bond. The amount restricted as of June 30, 2020 is \$3,855,827.

**B. Receivables**

Receivables as of June 30, 2020, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 297,351	\$ 0	\$ 297,351
Penalties and Interest Receivable	48,522	10,588	59,110
Local Option Sales Tax Receivable	29,632	0	29,632
Ambulance Receivable	105,947	0	105,947
Parking Tickets Receivable	565,447	0	565,447
Grants Receivable	209,883	148	210,031
Due from the State of Vermont	189,509	189,666	379,175
Due from Other Entities	2,558	138,000	140,558
Billed Services	66,533	468,051	534,584
Unbilled Services	0	704,100	704,100
Miscellaneous Receivables	11,635	0	11,635
Allowance for Doubtful Accounts - Taxes	(104,000)	0	(104,000)
Allowance for Doubtful Accounts - Ambulance	(49,000)	0	(49,000)
Allowance for Doubtful Accounts - Parking Tickets	(552,010)	0	(552,010)
Allowance for Doubtful Accounts - Cemetery Fees	(14,980)	0	(14,980)
Allowance for Doubtful Accounts - Miscellaneous Fees	(4,556)	0	(4,556)
Allowance for Doubtful Accounts - Water/Sewer	0	(2,700)	(2,700)
	<u>\$ 802,471</u>	<u>\$ 1,507,853</u>	<u>\$ 2,310,324</u>

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**C. Notes Receivable**

Notes receivable as of June 30, 2020 are as follows:

Note Receivable, Highgate Housing Limited Partnership, Interest at 1%, Deferred until July 31, 2042 at which Time all Principal and Interest is Due, Secured by Property and Building, Secured by Second Mortgage Subordinate to Only Senior Encumbrances	\$ 657,500
Note Receivable, Highgate Housing Limited Partnership, Interest at 0%, Deferred until July 31, 2042 at which Time all Principal is Due, Secured by Property and Building, Secured by Second Mortgage Subordinate to Only Senior Encumbrances	649,900
Note Receivable, Lincoln House, Interest at 4.5%, Principal and Interest Due Monthly Beginning December 1, 2028 Through December 1, 2058, Secured by Second Mortgage Subordinate to Only Senior Encumbrances	600,000
Note Receivable, 28 Granite Street Limited Liability Company, Interest at 0%, Deferred until February 26, 2060 or Upon Sale of Property or Change in Use at which Time all Principal is Due, Secured by Building, Secured by Second Mortgage Subordinate to Only Senior Encumbrances	294,820
Note Receivable, Summer Street Housing Limited Partnership, Interest at 0%, Deferred Until July 25, 2046 at which Time all Principal is Due, Secured by Real Property	790,000
Note Receivable, Capstone Community Action, Interest at 0%, Deferred until November 22, 2061 or Upon Sale of Property or Change in Use at which Time all Principal is Due, Secured by Real Property	<u>800,000</u>
Total	3,792,220
Less: Allowance for Doubtful Notes Receivable	<u>(3,792,220)</u>
Reported Value as of June 30, 2020	\$ <u><u>0</u></u>

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**D. Capital Assets**

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 3,467,013	\$ 0	\$ 0	\$ 3,467,013
Works of Art	297,184	11,000	0	308,184
Construction in Progress	269,243	314,144	222,936	360,451
Total Capital Assets, Not Being Depreciated	<u>4,033,440</u>	<u>325,144</u>	<u>222,936</u>	<u>4,135,648</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	8,872,726	0	147,644	8,725,082
Vehicles, Machinery, Equipment and Furniture	8,556,453	788,960	1,056,197	8,289,216
Infrastructure	30,968,208	1,632,829	71,121	32,529,916
Cemetery Developments	823,929	0	0	823,929
Totals	<u>49,221,316</u>	<u>2,421,789</u>	<u>1,274,962</u>	<u>50,368,143</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	2,890,328	154,788	132,010	2,913,106
Vehicles, Machinery, Equipment and Furniture	4,956,459	495,839	994,770	4,457,528
Infrastructure	8,586,914	1,246,630	49,016	9,784,528
Cemetery Developments	328,810	8,932	0	337,742
Totals	<u>16,762,511</u>	<u>1,906,189</u>	<u>1,175,796</u>	<u>17,492,904</u>
Total Capital Assets, Being Depreciated	<u>32,458,805</u>	<u>515,600</u>	<u>99,166</u>	<u>32,875,239</u>
Governmental Activities Capital Assets, Net	<u>\$ 36,492,245</u>	<u>\$ 840,744</u>	<u>\$ 322,102</u>	<u>\$ 37,010,887</u>
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 319,011	\$ 0	\$ 0	\$ 319,011
Construction in Progress	97,439	147,157	0	244,596
Total Capital Assets, Not Being Depreciated	<u>416,450</u>	<u>147,157</u>	<u>0</u>	<u>563,607</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	459,559	0	0	459,559
Vehicles, Machinery, Equipment and Furniture	2,320,488	20,123	484,785	1,855,826
Distribution and Collection Systems	38,582,640	61,775	65,204	38,579,211
Totals	<u>41,362,687</u>	<u>81,898</u>	<u>549,989</u>	<u>40,894,596</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	414,015	4,833	0	418,848
Vehicles, Machinery, Equipment and Furniture	1,524,324	57,967	484,785	1,097,506
Distribution and Collection Systems	14,368,118	735,792	65,204	15,038,706
Totals	<u>16,306,457</u>	<u>798,592</u>	<u>549,989</u>	<u>16,555,060</u>
Total Capital Assets, Being Depreciated	<u>25,056,230</u>	<u>(716,694)</u>	<u>0</u>	<u>24,339,536</u>
Business-type Activities Capital Assets, Net	<u>\$ 25,472,680</u>	<u>\$ (569,537)</u>	<u>\$ 0</u>	<u>\$ 24,903,143</u>

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Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 64,196	Water	\$ 451,530
Public Safety	358,786	Sewer	<u>347,062</u>
Public Works	1,404,705		
Culture and Recreation	61,940		
Cemetery	<u>16,562</u>		
 Total Depreciation Expense - Governmental Activities	 <u>\$ 1,906,189</u>	 Total Depreciation Expense - Business-type Activities	 <u>\$ 798,592</u>

**E. Interfund Balances and Activity**

The composition of interfund balances as of June 30, 2020 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 0	\$ 1,451,526
Capital Improvement Fund	0	183,483
Special Fund	495,693	0
Non-Major Governmental Funds	56,059	267,881
Water Fund	1,615,749	0
Sewer Fund	<u>0</u>	<u>264,611</u>
	<u>\$ 2,167,501</u>	<u>\$ 2,167,501</u>

The composition of advances to/from other funds as of June 30, 2020 are as follows:

<u>Fund</u>	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Sewer Fund	\$ 174,154	\$ 0
Capital Improvement Fund	<u>0</u>	<u>174,154</u>
	<u>\$ 174,154</u>	<u>\$ 174,154</u>

The purpose of the interfund loans were to finance a fire truck and the purchase of land and a building at Enterprise Aly. The terms of the fire truck loan require annual payments of \$35,000 plus interest for nine years beginning December 31, 2010 through December 31, 2019. The balance of the loan is \$0. The terms of the land and building purchase required annual payments of \$5,000 plus interest for four years beginning December 31, 2011 through December 31, 2015. The balance of the loan is \$174,154 and is currently due and payable, however, they City has budgeted to repay \$10,000 in FY2021. Interest is calculated on all the loans at the rate the Sewer Fund would have earned for that year. During 2020, interest was 0.35%.

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Interfund transfers during the year ended June 30, 2020 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Capital Improvement Fund	\$ 50,785	Fund Debt Service
General Fund	Capital Improvement Fund	27,240	Appropriation
General Fund	Special Fund	1,760	Fund Local Match
General Fund	Semprebon Fund	61,567	Transfer Annuity Earnings
Capital Improvement Fund	General Fund	188,171	Appropriation
Semprebon Fund	Capital Improvement Fund	100,000	Fund Project Expenses
Semprebon Fund	Special Fund	10,000	Fund Project Expenses
Semprebon Fund	Shade Tree Improvement Fund	5,000	Fund Project Expenses
Cemetery Trust Fund	General Fund	1,500	Transfer Interest Earnings - Flowers
Cemetery Trust Fund	General Fund	20,000	Transfer Interest Earnings
Governmental Activities	Water Fund	10,000	Transfer Vehicle from Fire Department
Governmental Activities	Sewer Fund	<u>3,000</u>	Transfer Vehicle from Police Department
Total		<u>\$ 479,023</u>	

**F. Deferred Outflows of Resources**

Deferred outflows of resources in the governmental activities consists of \$417,823 from the difference between the expected and actual experience, \$219,653 from the difference between the projected and actual investment earnings, \$107,673 from changes in assumptions and \$16,414 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$359,297 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$1,120,860.

Deferred outflows of resources in the business-type activities consists of \$42,078 from the difference between the expected and actual experience, \$22,121 from the difference between the projected and actual investment earnings, \$10,843 from changes in assumptions and \$1,653 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$41,046 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the business-type activities is \$117,741.

Deferred outflows of resources in the Water Fund consists of \$19,857 from the difference between the expected and actual experience, \$10,439 from the difference between the projected and actual investment earnings, \$5,117 from changes in assumptions and \$780 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$19,371 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Water Fund is \$55,564.

Deferred outflows of resources in the Sewer Fund consists of \$22,221 from the difference between the expected and actual experience, \$11,682 from the difference between the projected and actual investment earnings, \$5,726 from changes in assumptions and \$873 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$21,675 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Sewer Fund is \$62,177.

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**G. Unearned Revenue**

Unearned revenue in the General Fund consists of \$85,000 of rental property registration fees received in advance.

**H. Deferred Inflows of Resources**

Deferred inflows of resources in the governmental activities consists of \$27,876 from the difference between the expected and actual experience and \$62,254 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the governmental activities is \$90,130.

Deferred inflows of resources in the business-type activities consists of \$2,807 from the difference between the expected and actual experience and \$6,269 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the business-type activities is \$9,076.

Deferred inflows of resources in the General Fund consists of \$194,800 of delinquent property taxes, penalties, interest and related fees on those taxes, \$9,000 of ambulance fees and \$9,971 of miscellaneous revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. Total deferred inflows of resources in the General Fund is \$213,771.

Deferred inflows of resources in the Special Fund consists of \$172,607 of grant revenue not collected within sixty (60) days after year end as these would not be available to liquidate current liabilities.

Deferred inflows of resources in the Water Fund consists of \$1,325 from the difference between the expected and actual experience and \$2,958 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the Water Fund is \$4,283.

Deferred inflows of resources in the Sewer Fund consists of \$1,482 from the difference between the expected and actual experience and \$3,311 from changes in the City's proportional share of contributions related to the City's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the Sewer Fund is \$4,793.

**I. Short-term Debt**

The City has notes payable with various banks. The terms and activity are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Tax Anticipation Note, Community Bank, N.A., \$1,200,000 Available, Interest at 2.95%, Due and Paid June, 2020	\$ 0	\$1,200,000	\$1,200,000	\$ 0



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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Anticipation Note, Community National Bank, Capital Projects, \$1,700,000 Available, Interest at 1.59%, Due April, 2021	\$ <u>0</u>	\$ <u>100</u>	\$ <u>0</u>	\$ <u>100</u>
Total	\$ <u>0</u>	\$ <u>1,200,100</u>	\$ <u>1,200,000</u>	\$ <u>100</u>

**J. Long-term Liabilities**

The City issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for both general governmental and proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. New bonds generally are issued as 10 to 20 year bonds. Refunding bonds are issued for various terms based on the debt service of the debt refunded.

The City enters into lease agreements as the lessee for the purpose of financing the acquisition of major pieces of equipment. These lease agreements qualify as capital lease obligations for accounting purposes (even though they may include clauses that allow for cancellation of the lease in the event the City does not appropriate funds in future years) and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the leases. Leases are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

The City has other notes payable to finance various capital projects and purchase through local banks.

The United States Department of Agriculture (USDA) offers a number of low interest loan programs for various purposes. The City has borrowed money from the USDA, in the form of a note, for building improvements.

The State of Vermont offers a number of low and non-interest revolving loan programs to utilize for predetermined purposes. The City has borrowed money from the Vermont Special Environmental Revolving Fund for water and sewer projects.

It is the policy of the City to permit employees to accumulate earned but unused benefits. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements and proprietary fund financial statements.

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The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries. The accrual for the City's share of the net pension liability is recorded in the government-wide financial statements and proprietary fund financial statements.

Long-term liabilities outstanding as of June 30, 2020 were as follows:

Governmental Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Civic Center Improvements, Principal Payments Ranging from \$30,000 to \$35,000 Payable on December 1 Annually, Interest Rates Ranging from 2.80% to 5.18% Payable on June 1 and December 1, Due December, 2021	\$ 90,000	\$ 0	\$ 30,000	\$ 60,000
Bond Payable, Vermont Municipal Bond Bank, Public Safety Building, Principal Payments of \$195,000 Payable on December 1 Annually, Interest Rates Ranging from 3.835% to 4.665% Payable on June 1 and December 1, Due December, 2026	1,560,000	0	195,000	1,365,000
Bond Payable, Vermont Municipal Bond Bank, BOR Improvements, Principal Payments Ranging from \$150,000 to \$200,000 Payable on November 15 Annually, Interest Rates Ranging from 1.391% to 3.861% Payable on May 15 and November 15, Due and Paid November, 2019	150,000	0	150,000	0
Bond Payable, Vermont Municipal Bond Bank, North Main Street Improvements, Principal Payments Ranging from \$85,000 to \$90,000 in Total, Payable on November 15 Annually, Interest Rates Ranging from 0.80% to 4.66% Payable on May 15 and November 15, Due November, 2031. This is the Governmental Activities Portion of the Bond	480,000	0	38,571	441,429

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, TIF District Bond, Principal Payments of \$88,000 Payable on November 1 Annually, Interest Ranging from 0.83% to 4.40% Payable on May 1 and November 1, Due November, 2040	\$1,936,000	\$ 0	\$ 88,000	\$1,848,000
Bond Payable, Vermont Municipal Bond Bank, Equipment and Infrastructure Improvements, Principal Payments of \$115,000 Payable on November 1 Annually, Interest Rates Ranging from 1.70% to 3.42% Payable on May 1 and November 1, Due November, 2028	1,150,000	0	115,000	1,035,000
Bond Payable, Vermont Municipal Bond Bank, Pool Refurbishment, Principal Payments of \$36,000 Payable on November 1 Annually, Interest Rates Ranging from 1.70% to 3.59% Payable on May 1 and November 1, Due November, 2038	720,000	0	36,000	684,000
Bond Payable, Vermont Municipal Bond Bank, Miscellaneous Capital Projects, Principal Payments of \$83,333 in Total, Payable on November 1 Annually, Interest Rates Ranging from 1.35% to 3.25% Payable on May 1 and November 1, Due November, 2049. This is the Governmental Activities Portion of the Bond	0	160,750	0	160,750
Bond Payable, Vermont Municipal Bond Bank, Capital Improvement Projects, Principal Payments of \$56,000 Payable on November 1 Annually, Interest Rates Ranging from 1.35% to 2.70% Payable on May 1 and November 1, Due November, 2030	0	560,000	0	560,000
Note Payable, United States Department of Agriculture, City Hall Roof Construction, Principal Payments of \$3,250 Payable on August 20 Annually, Interest at 4.375% Payable on February 20 and August 20, Due August, 2029	35,750	0	3,250	32,500

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Note Payable, Northfield Savings Bank, Aerial Fire Truck, Principal Payments of \$37,500 Plus Interest Payable on November 2 Annually, Interest at 2.75%, Due November, 2036	\$ 675,000	\$ 0	\$ 37,500	\$ 637,500
Note Payable, Union Bank, Flood Mitigation Project, Principal Payments of \$25,000 Plus Interest Payable on October 25 Annually, Interest at 3.36%, Due October, 2037	475,000	0	25,000	450,000
Capital Lease Payable, Municipal Leasing Credit Corporation, Fire Truck, Interest at 3.3%, Principal and Interest Payments of \$50,552 Payable September 1 Annually, Due September, 2021	142,172	0	45,861	96,311
Capital Lease Payable, Municipal Leasing Consultants, Ambulance, Interest at 2.87%, Principal and Interest Payments of \$37,431 Payable December 27 Annually, Due December, 2023	<u>0</u>	<u>177,000</u>	<u>37,431</u>	<u>139,569</u>
Total Governmental Activities	<u>\$7,413,922</u>	<u>\$897,750</u>	<u>\$801,613</u>	<u>\$7,510,059</u>

Business-type Activities:

Water Fund:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Water System Construction, Principal Payments Ranging from \$206,236 to \$412,764 Payable on November 15 Annually, Interest at 3.93% Payable on May 15 and November 15, Due November, 2034	\$5,024,582	\$ 0	\$231,520	\$ 4,793,062
Bond Payable, State of Vermont Special Environmental Revolving Fund, Deep Rock Water System, Principal Payments of \$7,389 Payable on December 1 Annually, 0% Interest, Due December, 2035	125,615	0	7,389	118,226

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, North Main Street Improvements, Principal Payments Ranging from \$85,000 to \$90,000 in Total, Payable on November 15 Annually, Interest Rates Ranging from 0.80% to 4.66% Payable on May 15 and November 15, Due November, 2031. This is the Water Fund Portion of the Bond	\$ 186,880	\$ 0	\$ 15,017	\$ 171,863
Bond Payable, State of Vermont Special Environmental Revolving Fund, Hydro Power Turbine, Principal Payments of \$9,298 Payable on July 1 Annually, 0% Interest, Due July, 2044	241,753	0	9,298	232,455
Bond Payable, State of Vermont Special Environmental Revolving Fund, Trestle Project, Principal Payments of \$13,778 Payable on November 1 Annually, 0% Interest, Due November, 2045	371,998	0	13,778	358,220
Bond Payable, Vermont Municipal Bond Bank, Miscellaneous Capital Projects, Principal Payments of \$83,333 in Total, Payable on November 1 Annually, Interest Rates Ranging from 1.35% to 3.25% Payable on May 1 and November 1, Due November, 2049. This is the Water Fund Portion of the Bond	0	1,215,500	0	1,215,500
Note Payable, Community National Bank, Orange Reservoir Spillway, Principal and Interest Payments of \$68,771 Payable on October 14 Annually, Interest at 2.25%, Due October, 2025	<u>440,886</u>	<u>0</u>	<u>58,851</u>	<u>382,035</u>
Total Water Fund	<u>6,391,714</u>	<u>1,215,500</u>	<u>335,853</u>	<u>7,271,361</u>

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Sewer Fund:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Sewer System Construction, Principal Payments Ranging from \$59,980 to \$117,692 Payable on November 15 Annually, Interest at 3.93% Payable on May 15 and November 15, Due November, 2034	\$ 885,895	\$ 0	\$ 89,857	\$ 796,038
Bond Payable, Vermont Municipal Bond Bank, North Main Street Improvements, Principal Payments Ranging from \$85,000 to \$90,000 in Total, Payable on November 15 Annually, Interest Rates Ranging from 0.80% to 4.66% Payable on May 15 and November 15, Due November, 2031. This is the Sewer Fund Portion of the Bond	453,120	0	36,411	416,709
Bond Payable, Vermont Municipal Bond Bank, Sewer Treatment Plant HVAC Project, Interest at 2%, Principal and Interest Payments of \$11,319 Payable on February 1 Annually, Due February, 2032	128,450	0	8,750	119,700
Bond Payable, Vermont Municipal Bond Bank, Miscellaneous Capital Projects, Principal Payments of \$83,333 in Total, Payable on November 1 Annually, Interest Rates Ranging from 1.35% to 3.25% Payable on May 1 and November 1, Due November, 2049. This is the Sewer Fund Portion of the Bond	0	1,123,750	0	1,123,750
Bond Payable, Vermont Municipal Bond Bank, Biosolid Projects, Principal Payments of \$45,000 Payable on November 1 Annually, Interest Rates Ranging from 1.35% to 3.123% Payable on May 1 and November 1, Due November, 2039	<u>0</u>	<u>900,000</u>	<u>0</u>	<u>900,000</u>
Total Sewer Fund	<u>1,467,465</u>	<u>2,023,750</u>	<u>135,018</u>	<u>3,356,197</u>
Total Business-type Activities	<u>\$7,859,179</u>	<u>\$3,239,250</u>	<u>\$470,871</u>	<u>\$10,627,558</u>

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Changes in long-term liabilities during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
General Obligation Bonds Payable	\$ 6,086,000	\$ 720,750	\$ 652,571	\$ 6,154,179	\$ 563,929
Notes Payable	1,185,750	0	65,750	1,120,000	65,750
Capital Lease Payable	142,172	177,000	83,292	235,880	87,983
Due to the Vermont Granite Museum	164,566	0	71,663	92,903	73,741
Compensated Absences Payable	490,731	166,985	0	657,716	0
Net Pension Liability	<u>2,583,291</u>	<u>641,653</u>	<u>0</u>	<u>3,224,944</u>	<u>0</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 10,652,510</u>	<u>\$ 1,706,388</u>	<u>\$ 873,276</u>	<u>\$ 11,485,622</u>	<u>\$ 791,403</u>
<b>Business-type Activities</b>					
General Obligation Bonds Payable	\$ 7,418,293	\$ 3,239,250	\$ 412,020	\$ 10,245,523	\$ 547,802
Notes Payable	440,886	0	58,851	382,035	60,176
Compensated Absences Payable	104,053	44,163	0	148,216	0
Net Pension Liability	<u>266,754</u>	<u>58,020</u>	<u>0</u>	<u>324,774</u>	<u>0</u>
Total Business-type Activities					
Long-term Liabilities	<u>\$ 8,229,986</u>	<u>\$ 3,341,433</u>	<u>\$ 470,871</u>	<u>\$ 11,100,548</u>	<u>\$ 607,978</u>

The Due to the Vermont Granite Museum originated from a Memorandum of Understanding dated July 12, 2001 which details the City's contribution to the capital improvements of the museum. This City makes monthly principal and interest payments of \$6,286 with an interest rate of 2.83%. This bond is being paid by the General Fund and matures in September, 2021.

Compensated absences and required contributions to the pension plans are paid by the applicable fund where the employee is charged.

The change in the net pension liability is allocated to the function where the employee is charged.

Debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities			Business-type Activities	
	Principal	Interest	Capital Lease	Principal	Interest
2021	\$ 629,679	\$ 216,817	\$ 87,983	\$ 607,978	\$ 333,938
2022	629,679	207,278	87,983	622,636	287,817
2023	597,537	189,003	37,431	634,990	269,286
2024	597,537	170,053	37,431	650,769	250,120
2025	597,537	151,127	0	667,141	230,238
2026-2030	2,287,686	514,598	0	2,997,645	849,161
2031-2035	1,032,148	273,595	0	2,799,846	280,676
2036-2040	760,791	97,773	0	737,642	109,681
2041-2045	114,792	8,433	0	505,249	55,624
2046-2050	<u>26,793</u>	<u>2,177</u>	<u>0</u>	<u>403,662</u>	<u>18,639</u>
Total	7,274,179	1,830,854	250,828	10,627,558	2,685,180
Less: Imputed Interest	<u>0</u>	<u>0</u>	<u>(14,948)</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 7,274,179</u>	<u>\$ 1,830,854</u>	<u>\$ 235,880</u>	<u>\$ 10,627,558</u>	<u>\$ 2,685,180</u>

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**K. Fund Balances**

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the City Council's intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The City does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The City does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the City's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are nonspendable as follows:

Major Funds

General Fund:

Nonspendable Prepaid Items	\$ 4,140
Nonspendable Inventory	<u>35,513</u>
Total General Fund	<u>39,653</u>

Capital Improvement Fund:

Nonspendable Inventory	<u>22,000</u>
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Non-Major Funds

Permanent Fund:		
Nonspendable Cemetery Trust Fund Principal		\$ <u>815,738</u>
Total Nonspendable Fund Balances		\$ <u>877,391</u>

The fund balances in the following funds are restricted as follows:

Major Funds

Capital Improvement Fund:		
Restricted for Capital Improvements by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)		\$ <u>848,888</u>
Special Fund:		
Restricted for the Donation Expenditures of the Special Fund by Donations (Source of Revenue is Donations)		<u>13,739</u>

Non-Major Funds

Special Revenue Funds:		
Restricted for Community Development by Grant Agreements (Source of Revenue is Grant Revenue)		2,839
Restricted for Drug Forfeiture Expenditures by Agreement (Source of Revenue is Grant Revenue)		57,208
Restricted for Semprebbon Fund for the Bike Path and Other Non-Operating Expenditures by Bequest (Source of Revenue is Donations)		<u>505,979</u>
Total Special Revenue Funds		<u>566,026</u>

Capital Projects Funds:		
Restricted for the Bike Path and Other Non-Operating Expenditures by Bequest (Source of Revenue is Donations) – Designated for Shade Tree Improvement Expenditures		5,000
Restricted for TIF District Debt Service by Statute (Source of Revenue is Property Taxes)		<u>49,029</u>
Total Capital Projects Funds		<u>54,029</u>

Permanent Fund:		
Restricted for Cemetery Trust Fund Expenditures by Endowments and Trust Agreements		<u>240,952</u>
Total Non-Major Funds		<u>861,007</u>
Total Restricted Fund Balances		\$ <u>1,723,634</u>

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The fund balances in the following funds are assigned as follows:

Major Funds

Special Fund:	
Assigned for Special Fund Expenses	\$105,003
Assigned for Recreation Programs	3,550
Assigned for Reappraisal Expenses	<u>367,923</u>
Total Special Fund	<u>476,476</u>

Non-Major Funds

Special Revenue Funds:	
Assigned for Special Recreation Program Expenses	23,055
Capital Projects Funds:	
Assigned for Shade Tree Improvement Expenditures	<u>21,190</u>
Total Non-Major Funds	<u>44,245</u>
Total Assigned Fund Balances	<u>\$520,721</u>

The unassigned deficit of \$38,548 in the General Fund will be funded with future property tax revenue.

The unassigned deficit of \$42,297 in the Capital Improvement Fund will be funded with future property tax revenue.

**L. Restricted and Designated Net Position**

The restricted net position of the City as of June 30, 2020 consisted of the following:

Governmental Activities:	
Restricted for the Donation Expenditures of the Special Fund by Donations	\$ 13,739
Restricted for Community Development by Grant Agreements	2,839
Restricted for Drug Forfeiture Expenditures by Agreement	57,208
Restricted for Semprebon Fund for the Bike Path and Other Non-Operating Expenditures by Bequest	510,979
Restricted for TIF District Debt Service by Charter	49,029
Restricted for Cemetery Trust Fund Expenditures by Endowments and Trust Agreements – Non-Expendable Portion	815,738
Restricted for Cemetery Trust Fund Expenditures by Endowments and Trust Agreements – Expendable Portion	<u>240,952</u>
Total Governmental Activities	<u>\$1,690,484</u>

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The designated net position of the City as of June 30, 2020 consisted of the following:

Business-type Activities:

Water Fund:

Designated for Water Fund Capital Expenditures	\$ <u>469,176</u>
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Total Business-type Activities	\$ <u>469,176</u>
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The unrestricted deficit in the Sewer Fund of \$648,361 will be funded in future years with additional revenues.

The net position held in trust for various purposes in the City's Private-Purpose Trust Funds as of June 30, 2020 consisted of the following:

Private-Purpose Trust Funds:

Restricted for Keith Fund by Donations	\$ 17,271
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Restricted for Brusa Fund by Bequest	<u>90,786</u>
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Total Private-Purpose Trust Funds	\$ <u>108,057</u>
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## V. OTHER INFORMATION

### A. Benefit Plans

#### Defined Benefit Plan

#### The Vermont Municipal Employees' Retirement System (VMERS)

##### Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2019, the measurement date selected by the State of Vermont, the retirement system consisted of 379 participating employers.

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

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

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

**Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources**

As of June 30, 2019, the measurement date selected by the State of Vermont, VMERS was funded at 80.35% and had a plan fiduciary net position of \$709,465,831 and a total pension liability of \$882,957,638 resulting in a net position liability of \$173,491,807. As of June 30, 2020, the City's proportionate share of this was 2.0460% resulting in a net pension liability of \$3,549,718. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The City's proportion of 2.0460% was an increase of 0.0200 from its proportion measured as of the prior year.

For the year ended June 30, 2020, the City recognized pension expense of \$1,120,428.

As of June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 459,901	\$ 30,683
Difference between projected and actual investment earnings on pension assets	241,774	0
Changes in assumptions	118,516	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,067	68,523
City's required employer contributions made subsequent to the measurement date	<u>400,343</u>	<u>0</u>
	<u>\$ 1,238,601</u>	<u>\$ 99,206</u>

The deferred outflows of resources resulting from the City's required employer contributions made subsequent to the measurement date in the amount of \$400,323 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

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Year Ending <u>June 30</u>	
2021	\$297,671
2022	150,356
2023	168,698
2024	<u>122,327</u>
Total	<u>\$739,052</u>

**Summary of System Provisions**

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The City elected coverage under Groups B and C.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

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

Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Groups A and B. Age 50 with twenty (20) years of service for Group D.

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

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Vested Retirement Allowance:

Eligibility – Five (5) years of service.

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

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

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

Death Benefit:

Eligibility – Death after five (5) years of service.

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

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

Refund of Contribution – Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions are refunded.

Post-Retirement Adjustments – Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.

Member Contributions – Group A – 2.75%. Group B – 5.125%. Group C – 10.25%. Group D – 11.60%.

Employer Contributions – Group A – 4.25%. Group B – 5.75%. Group C – 7.50%. Group D – 10.10%.

Retirement Stipend – \$25 per month payable at the option of the Board of Trustees.

**Significant Actuarial Assumptions and Methods**

Investment Rate of Return: 7.50%, net of pension plan investment expenses, including inflation.

Salary increases: 5% per year.

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Mortality:

Death in Active Service: Groups A, B and C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Employee and 40% Healthy Employee with generational projection using scale SSA-2017. Group D – 100% of RP-2006 Blue Collar Mortality Table with generational projection using scale SSA-2017.

Healthy Post-Retirement: Groups A, B and C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Annuitant and 40% Healthy Annuitant with generational projection using scale SSA-2017. Group D – 100% of RP-2006 Blue Collar Annuitant Table with generational projections using scale SSA-2017.

Disabled Post-Retirement: All Groups – RP-2006 Disabled Mortality Table with generational projection using scale SSA-2017.

Spouse's Age: Females three years younger than males.

Cost-of-Living Adjustments: 1.15% for Group A members and 1.30% for Groups B, C and D members. The January 1, 2019 and January 1, 2020 COLAs are 1.30% and 0.80%, respectively, for all groups.

Actuarial Cost Method: Entry age actuarial cost method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an "actuarial value of assets" that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

Inflation: 2.50%

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29%	6.90%
US Equity – Large Cap	4%	5.94%
US Equity – Small/Mid Cap	3%	6.72%
Non-US Equity – Large Cap	5%	6.81%
Non-US Equity – Small Cap	2%	7.31%
Emerging Markets Debt	4%	4.26%
Core Bond	14%	1.79%
Non-Core Bonds	6%	3.22%
Short Quality Credit	5%	1.81%
Private Credit	5%	6.00%
US TIPS	3%	1.45%
Core Real Estate	5%	4.26%
Non-Core Real Estate	3%	5.76%
Private Equity	10%	10.81%
Infrastructure/Farmland	2%	4.89%

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System’s projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%):

<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$5,821,002	\$3,549,718	\$1,669,514

**Additional Information**

Additional information regarding the State of Vermont Municipal Employees’ Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.



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**Defined Contribution Plan**

The City provides its employees a defined contribution pension plan. The City Pension Plan and Trust (the Plan) is administered by the City. Employees are eligible after reaching the age of 18 and completing two years of service. The Plan may be amended at any time, however, Plan assets may not be used for any other purpose and amendments may not cause any reduction in the amount credited to employee's accounts. The City's required contribution rate for fiscal year 2020 was 6% for employees with less than ten years of service, 8% for employees with more than ten but less than twenty years of service, and 12% for employees with more than twenty years of service. Employees are allowed to contribute after-tax earnings. Additionally, the City will contribute a match of one half of employee contributions up to a maximum of 4%. The City's total payroll was \$6,367,759 while its covered payroll for this plan was \$252,273. During the year ended June 30, 2020, the City contributed \$38,390 to the Plan. Employees are 20% percent vested after two years of services and the vested portion increases 20% each year until fully vested after six years of service. All of the investments are self-directed by each employee.

**Deferred Compensation Plan**

The City also offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The City is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The City has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

**B. Risk Management**

The City is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains insurance coverage through the Vermont League of Cities and Towns 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. 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 ratesetting 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.

The City is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The City has only elected unemployment coverage with the Trust.

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**C. Property Taxes**

The City is responsible for assessing and collecting its own property taxes, as well as education property taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected four (4) times per year. During the tax year ended June 30, 2020, property taxes became due and payable on August 15, 2019, November 15, 2019, February 17, 2020 and May 15, 2020. The City assesses a 3% penalty when each installment becomes delinquent and an additional 5% penalty if any or all of the account remains delinquent after thirty days and interest is assessed at 1% per month or part thereof. Unpaid taxes become an enforceable lien on the property and such properties are subject to tax sale. The tax rates for 2020 were as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Education	1.3002	1.6274
Municipal	1.8552	1.8552
Local Agreement	<u>0.0261</u>	<u>0.0261</u>
Total	<u>3.1815</u>	<u>3.5087</u>

**D. Related Party Transactions**

The City Manager is a stockholder at an engineering firm that the City utilizes for services. The amount paid to his engineering firm for the fiscal year ending June 30, 2020 was \$138,483.

**E. Gift Annuity**

The City receives an annual payment of approximately \$50,000 in perpetuity from a gift annuity established by the late Charles Semprebon through the Vermont Community Foundation. The City is the sole beneficiary of the annuity which there is a preference, but it is not limited, to be spent on improvements to infrastructure such as public roads, bridges and buildings.

**F. Leases Receivable**

The City has three agreements to lease a portion of the municipal auditorium facility for the purpose of installation and operation of a telecommunications transmitter site. The leases were initially for five years with options to extend varying from a total of eight years to fifteen years. Lease revenue totaled \$101,033 for the year ended June 30, 2020. The City received notice of termination from one of the lessees, effective November 1, 2019, which will be a reduction in lease revenue. The terms of the lease require payments of 30% of the gross monthly revenue.

**G. Contingent Liabilities**

The City is a participating member in the Central Vermont Solid Waste District. The City could be subject to a portion of the District's debt if the District experiences financial problems.

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The City participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

#### **H. Tax Increment Financing District**

The City Council approved the establishment of a Tax Increment Financing (TIF) District on August 27, 2012 which was later approved by the Vermont Economic Progress Council (VEPC) on December 13, 2012. The TIF District allows the City to undertake and pay for infrastructure improvements that allows for increased economic and community development. The City cannot incur any new TIF District debt until each project or group of projects is approved by VEPC and then by the voters. The City approved TIF District projects totaling \$2,200,000 on November 5, 2013. TIF District debt will be paid by TIF revenue, however, is a general obligation of the City if TIF District revenues are not sufficient. With a TIF District, the value of properties within the District are frozen at the time the District is created. All property taxes generated by the original base continue to go to the municipal General Fund and the State Education Fund. For twenty (20) years from first debt incursion, the municipal and education property taxes generated by any "new" development are shared with 75% going to finance TIF District infrastructure debt and 25% going to the municipal General Fund and State Education Fund.

#### **I. Property Tax Stabilization Agreements**

##### STATEMENT OF PURPOSE

The primary objective of the Barre City Tax Stabilization Policy (the "Policy") is to promote the vitality and growth of the local economy while expanding the property tax base of the City for the long term public benefit of all residents and all taxpayers of the City of Barre. Tax stabilization is one method that can be utilized to help achieve this objective; and to this end, industrial and commercial enterprises and expanded multi-family residential real estate projects should be encouraged.

##### AUTHORITY

The City Council has the authority to adopt this Policy and has general authority to approve tax stabilization contracts relating to eligible projects involving the development of or renovations to industrial and commercial enterprises and expanded multi-family residential property (the "Project or "Projects") as application is made as a result of an action taken by the voters of the City of Barre at the Annual City Meeting held on March 3, 1987 and on March 1, 2005. Authority is further granted by the City of Barre Charter, Article II, Section 322, and by Vermont State Law Title 24 V.S.A. Ch. 75 §2741 et. seq.

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GENERAL CRITERIA

- A. Tax stabilization contracts (hereinafter referred to as the "Stabilization Agreement" or the "Agreement") will be awarded only to eligible Projects that substantially advance the purpose of the Policy after thorough consideration by the City Assessor and the City Manager and City Council of the municipal benefits of a Project as presented by an Applicant.
- B. In the event that an Applicant wants to have an Agreement go into effect on July 1st of the upcoming fiscal year, then a written application must be filed on or before April 1st in order to consummate an Agreement by June 1st. Applications will be accepted at any time during the year.
- C. Applications must be received and approved before construction can commence on the property.
- D. All Projects shall be reviewed by the City Council and shall substantially meet the following criteria where applicable to the particular property or Project:
  - 1. Creation of new jobs or retention of existing jobs. Greater weight will be given to jobs with higher quality wages and benefits;
  - 2. Creation of new and improved multi-family residential housing units;
  - 3. Elimination of blight, improvement of aesthetics, and preservation of historic structure;
  - 4. Removal of environmental hazards such as hazardous waste, noise, dust or odor;
  - 5. Impact on municipal services;
  - 6. The Project shall be consistent with the municipal plan.

CONTRACT TERMS

- A. Stabilization Agreements are negotiable, may be awarded at the discretion of the City Council, and shall be based on an incremental increase in taxes based on the increase in assessed value due to the project pursuant to a formula established by the City Assessor as presented below and as may be amended from time to time and approved by the City Council in order to carry out the intent of this Policy.

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- B. An approved Stabilization Agreement shall be for a specified number of years based on the amount of provable investment in the Project and shall adhere to the following schedule:
1. 1 to 3 years for \$50,000-\$99,999 improvements;
  2. 4 years for \$100,000-\$199,999 improvements;
  3. 5-10 years for a project involving improvements of \$200,000 or more with the length of time to be determined at the discretion of the City Council after consideration of the recommendation of the City Assessor and City Manager.
- C. The tax Stabilization Agreement will include all of the municipal portion of the taxes and a percentage of between 0 and 100 percent of the education portion of property taxes. Where appropriate, the Applicant will be encouraged to apply to the Vermont Economic Progress Council (VEPC) for abatement of the education portion of the tax stabilization for projects.
- D. The City Council reserves the right to identify City prioritized areas and can thus award a bonus percentage of the education portion of the taxes to the Applicant's Project.
- E. A termination and rollback clause shall be included in the Stabilization Agreement providing for termination of the Stabilization Agreement by the City Council and repayment of all taxes that would have been due in the absence of a Stabilization Agreement plus applicable penalties and interest proscribed below, required to be repaid effective as of the date of final determination made by the City Council hereunder. This termination and rollback clause may be invoked by the City Council upon the recommendation of the City Assessor or Barre City Manager in the event that during the term of the Stabilization Agreement:
1. There is a material change in the use of the property or in the nature of the Project;
  2. The property or Project is sold or transferred to any person other than the original Applicant or Applicants, is abandoned, moved, or the Applicant files for bankruptcy;
  3. The Project does not comply with the terms of the Agreement, or the Project is not completed as it was presented during the application process;
  4. Property tax payments on the property become delinquent;
  5. The Project fails to comply with any zoning, building, plumbing, electrical, life safety codes or ordinances;
  6. The Agreement is terminated at the request of the Project owner/Applicant.

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During the fiscal year ended June 30, 2020, the City has three (3) stabilization contracts. The municipal tax impact of the tax stabilization agreements was \$126,365, which was then spread over all other taxable properties. The impact on education taxes was \$110,849, which was taken into consideration when calculating the local agreement tax rate.

**J. Big Dig Project**

In May 2019, an agreement was reached between the Vermont Agency of Transportation and the City of Barre for the local share portion of the “Big Dig” project. The balance as of June 30, 2020 was \$1,479,175. As part of the agreement, the State and City will exchange checks in the amount of \$379,175 with the remaining payments as follows:

2021	\$332,000
2022	\$332,000
2023	\$332,128
2024	\$103,872

**K. Subsequent Events**

The City obtained a tax anticipation note with Community Bank, N.A. on July 1, 2020 for \$1,200,000. Interest is at 1.35% and is due June 30, 2021.

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
General Tax Revenue:			
General Taxes	\$ 8,454,190	\$ 8,367,641	\$ (86,549)
Washington County Tax	39,921	39,921	0
Voter Approved Assistance	161,901	159,401	(2,500)
Total General Tax Revenue	<u>8,656,012</u>	<u>8,566,963</u>	<u>(89,049)</u>
Business Licenses:			
Liquor Licenses	3,700	2,845	(855)
Miscellaneous Licenses	1,200	1,330	130
Restaurant Licenses	4,000	3,360	(640)
Taxicab and Taxidriver Licenses	1,500	756	(744)
Theater Licenses	250	252	2
Trucking, Rubbish and Waste	4,800	6,140	1,340
Entertainment	3,800	2,682	(1,118)
Video Machines	1,300	0	(1,300)
Total Business Licenses	<u>20,550</u>	<u>17,365</u>	<u>(3,185)</u>
Payment in Lieu of Taxes:			
VHFA	4,000	0	(4,000)
Capstone	22,000	22,948	948
Barre Housing	58,000	45,377	(12,623)
State of Vermont	220,000	240,961	20,961
Total Payment in Lieu of Taxes	<u>304,000</u>	<u>309,286</u>	<u>5,286</u>
Fees and Franchises:			
Animal Control Licenses	8,000	5,466	(2,534)
Tax Equalization	0	3,323	3,323
Hold Harmless	0	7,369	7,369
Act 68 Administration Revenue	12,000	15,601	3,601
Building and Zoning Fees	70,000	48,749	(21,251)
Vehicle Registrations	450	286	(164)
Delinquent Tax Collector Fee	42,000	24,152	(17,848)
Parking Meters	115,000	73,499	(41,501)
Green Mountain Passports	100	36	(64)
Parking Permits	75,000	86,061	11,061
Marriage Licenses	700	580	(120)
Miscellaneous Income	3,000	3,760	760
Police Department Fees	5,000	5,100	100
Recording Fees	60,000	73,059	13,059
Recreation Fees	1,000	868	(132)
Swimming Pool Admissions/DAY CAMP	12,500	8,591	(3,909)
Concession Fees	2,250	0	(2,250)
Vault Fees	1,000	883	(117)
Cell Tower Fees	110,760	75,775	(34,985)

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Fees and Franchises/(Cont'd):			
Fire Alarm Maintenance Fees	\$ 12,000	\$ 14,025	\$ 2,025
Rental Property Registration	100,000	110,025	10,025
Delinquent Rental Permits	1,000	2,591	1,591
Burn Permits	3,500	3,585	85
Credit Card Processing Fees	2,000	3,659	1,659
FD Public Report Fee	100	80	(20)
EV Charging Station	300	839	539
Time of Sale Inspection Fees	0	275	275
	<u>637,660</u>	<u>568,237</u>	<u>(69,423)</u>
Total Fees and Franchises			
Fines and Penalties:			
City Ordinance Violations	1,000	3,011	2,011
Penalties and Interest on Miscellaneous Fines	2,600	3,560	960
Delinquent Tax Interest	35,000	23,329	(11,671)
Traffic Court	3,000	8,008	5,008
Parking Tickets	55,000	24,780	(30,220)
	<u>96,600</u>	<u>62,688</u>	<u>(33,912)</u>
Total Fines and Penalties			
Federal and State Aid:			
Federal Stimulus Aid - COVID19 Ambulance	0	20,905	20,905
Highway Aid	137,000	140,322	3,322
Police Grants	0	1,404	1,404
Community Outreach Advocate	25,000	0	(25,000)
State SIU Grant	60,000	60,000	0
ODV Circle Grant	34,000	42,979	8,979
	<u>256,000</u>	<u>265,610</u>	<u>9,610</u>
Total Federal and State Aid			
Rents and Leases:			
Auditorium	60,000	43,452	(16,548)
Alumni Rental/lease	18,500	18,045	(455)
BOR Rents and Leases	180,000	146,386	(33,614)
Special Projects - Custodial Fees	11,000	7,822	(3,178)
Miscellaneous Rents	0	527	527
	<u>269,500</u>	<u>216,232</u>	<u>(53,268)</u>
Total Rents and Leases			

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Charges for Services:			
Williston FD	\$ 25,000	\$ 29,189	\$ 4,189
First Branch Ambulance Billing	6,000	10,758	4,758
White River Ambulance Billing	32,500	40,342	7,842
East Montpelier Ambulance Billing	6,650	11,439	4,789
Ambulance Inc - Lift Assist	550,000	485,324	(64,676)
Enterprise Funds	931,004	931,004	0
City Report - School	2,500	2,500	0
Operation/Maintenance - Jail	18,000	7,093	(10,907)
Dispatch Services	59,092	50,229	(8,863)
School Resource Officers	143,000	95,775	(47,225)
Special Projects - Police Detail	35,000	14,416	(20,584)
Special Projects - Fire Detail	5,000	6,937	1,937
	<u>1,813,746</u>	<u>1,685,006</u>	<u>(128,740)</u>
Total Charges for Services			
Cemetery Revenue:			
Rents	4,800	4,800	0
Flower Trust Fund Transfer	0	1,500	1,500
Trust Fund Interest	20,000	20,000	0
Entombments	1,100	2,850	1,750
Foundations	8,000	7,734	(266)
Interments	95,000	53,032	(41,968)
Markers/Post	3,000	1,736	(1,264)
Tent Setups	1,250	275	(975)
Lot Sales	21,000	27,252	6,252
Tours/DVD Sales	1,500	1,260	(240)
	<u>155,650</u>	<u>120,439</u>	<u>(35,211)</u>
Total Cemetery Revenue			
Miscellaneous Revenue:			
Interest Income	76,000	46,706	(29,294)
Limelite Settlement	4,800	4,800	0
Transfers from Other Funds	188,171	188,171	0
Semprebon Annuity	50,000	61,567	11,567
	<u>318,971</u>	<u>301,244</u>	<u>(17,727)</u>
Total Miscellaneous Revenue			
Total Revenues			
	<u>12,528,689</u>	<u>12,113,070</u>	<u>(415,619)</u>

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable/ (Unfavorable)
Expenditures:			
Administrative and General:			
Personnel Services	\$ 8,000	\$ 4,949	\$ 3,051
FICA	612	449	163
City Council's Expenses	15,000	11,254	3,746
Telephone	150	177	(27)
Office Machines Maintenance	3,500	10,199	(6,699)
Annual Audit	34,700	30,953	3,747
City Report	5,000	8,171	(3,171)
Dues/Membership Fees	24,500	25,244	(744)
Holiday Observance	1,000	2,826	(1,826)
Postage Meter Contract	1,800	1,729	71
Advertising/Printing	9,000	10,443	(1,443)
Office Machines Supplies	3,000	2,249	751
Postage For Meter	18,000	15,619	2,381
Email Licenses	1,859	3,984	(2,125)
Printer/City Hall	9,414	2,340	7,074
	<u>135,535</u>	<u>130,586</u>	<u>4,949</u>
Total Administrative and General			
Assessor:			
Personnel Services	51,418	45,816	5,602
Overtime	250	0	250
FICA	3,933	3,434	499
Training and Development	400	0	400
Telephone	700	735	(35)
Equipment Purchase/SW Licenses	5,500	5,141	359
Advertising/Printing	300	0	300
Glasses	190	0	190
Office Supplies	1,000	165	835
Office Equipment	500	0	500
Computer/Equipment Software	500	0	500
Contracted Services	48,000	41,000	7,000
	<u>112,691</u>	<u>96,291</u>	<u>16,400</u>
Total Assessor			
Legal Expenses:			
Professional Services - City Attorney	20,000	24,018	(4,018)
Professional Services - Labor	10,000	1,600	8,400
Contract Negotiations	20,000	43,712	(23,712)
	<u>50,000</u>	<u>69,330</u>	<u>(19,330)</u>
Total Legal Expenses			

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	Budget	Actual	Variance Favorable/ (Unfavorable)
City Manager:			
Personnel Services	\$ 216,462	\$ 205,044	\$ 11,418
Overtime	0	255	(255)
FICA	15,794	15,576	218
IT Contract	1,000	1,108	(108)
Website Vendor Maintenance	1,000	1,250	(250)
Network HW/SW Expenses	0	1,279	(1,279)
Training/Development	2,250	358	1,892
Manager's Expenses	1,500	495	1,005
Secure Shred	700	1,125	(425)
Telephone	2,500	3,649	(1,149)
Dues/Memberships	1,500	284	1,216
Advertising/Printing	500	528	(28)
Car Maintenance and Supplies	2,664	2,564	100
Glasses	570	565	5
Office Supplies/Equipment	2,000	1,246	754
Computer Equipment/Software	0	665	(665)
<b>Total City Manager</b>	<b>248,440</b>	<b>235,991</b>	<b>12,449</b>
Finance:			
Personnel Services	253,990	215,843	38,147
Overtime Allowance	4,000	1,149	2,851
FICA	19,430	15,759	3,671
Consultant Fees	5,000	0	5,000
Training/Development	750	175	575
Travel/Meals	300	0	300
Telephone	700	1,259	(559)
Equipment Purchase Contract	1,500	1,505	(5)
Advertising/Printing	1,000	290	710
Computer Maintenance	750	0	750
Glasses	855	98	757
Computer Supplies	1,000	0	1,000
Computer Forms	2,500	1,385	1,115
Office Supplies	3,200	580	2,620
Computer Equipment/Software	2,500	5,762	(3,262)
Annual Disaster Recovery	550	563	(13)
<b>Total Finance</b>	<b>298,025</b>	<b>244,368</b>	<b>53,657</b>
Elections:			
Personnel Services	2,500	2,742	(242)
Program Materials	4,500	4,740	(240)
BCA Expenses	500	132	368
<b>Total Elections</b>	<b>7,500</b>	<b>7,614</b>	<b>(114)</b>

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Clerk's Office:			
Personnel Services	\$ 139,424	\$ 126,280	\$ 13,144
Overtime Allowance	1,000	118	882
FICA	10,742	9,289	1,453
Training/Development	750	265	485
Travel/Meals	200	0	200
Telephone	1,300	1,447	(147)
Maintenance of Office Machines	300	153	147
Recording of Records	14,000	12,458	1,542
Advertising (Taxes)	4,500	6,206	(1,706)
Credit Card Expenses	3,000	4,638	(1,638)
Glasses	570	547	23
Office Supplies/Equipment	2,000	981	1,019
Program Materials	4,500	2,939	1,561
Computer Equipment/Software	2,000	0	2,000
	<u>184,286</u>	<u>165,321</u>	<u>18,965</u>
Total Clerk's Office			
Animal Control:			
Professional Services/Fees	3,750	1,705	2,045
Humane Society Fees	7,500	8,478	(978)
	<u>11,250</u>	<u>10,183</u>	<u>1,067</u>
Total Animal Control			
Fire Department:			
Regular Salaries	1,323,263	1,285,426	37,837
Overtime Salaries	178,700	162,709	15,991
Part-Time Employees	18,300	1,647	16,653
Incentive Pay	10,943	0	10,943
FICA	109,522	106,479	3,043
Consulting Fees	1,000	386	614
Legal Claims Deductibles	0	13	(13)
Ambulance Revenue Tax	18,150	13,472	4,678
Training/Development	4,500	5,088	(588)
Travel/Meals	1,500	3,066	(1,566)
Telephone	3,500	7,626	(4,126)
Cell Phones	5,400	4,597	803
Dues/Membership Fees	4,000	1,737	2,263
Advertising/Printing	250	0	250
Physicals	5,000	1,600	3,400
Breathing Apparatus	15,000	15,836	(836)
Fire Hose	5,000	5,493	(493)
Radios/Pagers	5,000	0	5,000

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Fire Department/(Cont'd):			
Car and Truck Maintenance	\$ 35,000	\$ 38,705	\$ (3,705)
Radio Repair	3,000	2,206	794
Fire Alarm Maintenance	3,600	2,123	1,477
Secure Vacant Property	500	116	384
Fuel Oil	250	63	187
Vehicle Fuel	20,000	14,322	5,678
Clothing	12,000	6,452	5,548
Safety Equipment	15,000	17,482	(2,482)
Footwear	4,400	3,000	1,400
Glasses	3,790	1,061	2,729
Dry Cleaning	900	809	91
Furniture/Appliances	0	540	(540)
Office Supplies	5,500	4,787	713
Medical Supplies and Equipment	32,000	27,170	4,830
Oxygen	2,000	2,010	(10)
Training Supplies	1,000	595	405
Defibulator Preventative Maintenance	7,000	3,386	3,614
Fire Prevention Program	500	459	41
Fire Investigation Materials	0	0	0
Email Accounts	1,667	2,165	(498)
Computer Software/Office Equipment	22,000	18,965	3,035
Computer Replacement	2,150	0	2,150
Office Equipment Leases	4,500	0	4,500
	<u>1,885,785</u>	<u>1,761,591</u>	<u>124,194</u>
Total Fire Department			
City Hall Maintenance:			
Personnel Services	21,395	8,875	12,520
Overtime	0	334	(334)
FICA	1,637	678	959
City Hall Electricity	7,000	5,777	1,223
City Hall Solar Project	7,000	8,263	(1,263)
Rubbish Removal	2,800	2,725	75
Water Bills	3,500	2,538	962
City Hall Improvements/Repairs	35,000	21,828	13,172
Fuel Oil	40,000	39,184	816
Clothing	650	547	103
Footwear	84	0	84
Glasses	95	0	95
Custodial Supplies	3,500	2,532	968
Building/Grounds Supplies	1,500	1,124	376
	<u>124,161</u>	<u>94,405</u>	<u>29,756</u>
Total City Hall Maintenance			

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	Budget	Actual	Variance Favorable/ (Unfavorable)
Meters:			
Personnel Services	\$ 76,191	\$ 45,496	\$ 30,695
FICA	5,829	3,151	2,678
Electricity - Merchant's Row	400	609	(209)
Electricity - Pearl	500	409	91
EVCS Maintenance	1,120	560	560
Towing Fees	0	4,145	(4,145)
Advertising/Printing	500	0	500
Pager/Air Cards	0	1,577	(1,577)
Meter Maintenance	2,250	1,899	351
Meter Coin Handling	1,200	0	1,200
Clothing	750	0	750
Footware	350	0	350
Glasses	185	370	(185)
Meter Supplies	4,500	1,627	2,873
Meter Systems - Software	4,000	3,442	558
Program Materials	1,300	966	334
	<u>99,075</u>	<u>64,251</u>	<u>34,824</u>
Total Meters			
Police Department:			
Regular Salaries	1,387,502	1,372,027	15,475
Overtime	144,000	310,162	(166,162)
Incentive Pay	3,700	3,900	(200)
Training Payroll	16,000	18,327	(2,327)
Part-Time Employees	20,000	9,160	10,840
FICA	115,170	126,356	(11,186)
Professional Services - Legal	1,000	0	1,000
Consultant Fees	1,500	0	1,500
Training and Development	7,000	3,809	3,191
Travel and Meals	2,500	315	2,185
Telephone	1,800	1,282	518
Computer Access	5,600	6,044	(444)
Office Machines Maintenance	7,000	7,000	0
Advertising	500	14	486
Lock-Up Meals	3,000	3,308	(308)
Physicals	500	0	500
Traffic Control	0	751	(751)
Pagers	5,000	8,627	(3,627)
Car Maintenance	20,000	27,236	(7,236)
Taser Assurance Program	4,176	4,176	0
Radio Repair	1,500	113	1,387
Vehicle Fuel	27,000	22,843	4,157
Clothing	6,000	4,911	1,089

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Police Department/(Cont'd):			
Equipment - Safety	\$ 5,000	\$ 5,078	\$ (78)
Ammunition	5,000	5,551	(551)
Footwear	2,000	1,246	754
Glasses	2,000	1,455	545
Dry Cleaning	6,000	3,876	2,124
Office Supplies	4,000	2,918	1,082
Training Supplies	1,000	1,030	(30)
Juvenile Program	500	0	500
K-9 Program	1,500	3,222	(1,722)
Investigations Materials	4,000	3,613	387
Lock-Up Materials	2,000	3,400	(1,400)
Computer Equipment/Software	3,500	2,555	945
Machine/Equipment Outlay	2,500	0	2,500
New Vehicle	0	25,595	(25,595)
Radios	500	415	85
	<u>1,819,948</u>	<u>1,990,315</u>	<u>(170,367)</u>
Total Police Department			
Dispatch Services:			
Regular Salaries	371,473	352,874	18,599
Overtime	87,250	77,619	9,631
Training Payroll	2,000	1,608	392
Dispatcher	500	0	500
Part-time Dispatchers	5,000	28,254	(23,254)
Incentive Pay	0	400	(400)
FICA	35,666	33,247	2,419
Training/Development	1,500	622	878
Travel/Meals	500	596	(96)
Telephone	3,900	4,246	(346)
Computer Access	8,400	9,066	(666)
Office Machine Maintenance	0	925	(925)
Radio Maintenance	3,000	4,002	(1,002)
Glasses	900	468	432
Office Supplies/Equipment	3,000	615	2,385
Dispatch Center	25,000	22,000	3,000
Computers	2,500	0	2,500
	<u>550,589</u>	<u>536,542</u>	<u>14,047</u>
Total Dispatch Services			
Street Lighting:			
Electricity	132,750	147,937	(15,187)
Pedway/Keith Ave Lot Lighting	0	1,214	(1,214)
	<u>132,750</u>	<u>149,151</u>	<u>(16,401)</u>
Total Street Lighting			
Traffic Control:			
Traffic Light Electricity	8,000	6,957	1,043
Traffic Light Maintenance	10,000	14,319	(4,319)
	<u>18,000</u>	<u>21,276</u>	<u>(3,276)</u>
Total Traffic Control			

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable/ (Unfavorable)
Aldrich Library:	\$ 221,550	\$ 221,550	\$ 0
Facilities:			
Personnel Services	64,222	66,421	(2,199)
FICA	4,913	4,763	150
Electricity - 135N Main	1,600	1,028	572
Electricity - Pool	2,500	1,374	1,126
Water Bills	10,000	18,571	(8,571)
Car/Truck Maintenance	2,500	911	1,589
Field Maintenance	3,500	4,970	(1,470)
Pool and Building Maintenance	9,000	5,877	3,123
Fuel - 135N Main	500	2,712	(2,212)
Vehicle Fuel	3,500	2,952	548
Clothing	500	568	(68)
Footwear	168	119	49
Glasses	190	435	(245)
Office Supplies	700	571	129
Equipment Outlay	1,500	380	1,120
Total Facilities	<u>105,293</u>	<u>111,652</u>	<u>(6,359)</u>
Auditorium:			
Personnel Services	87,356	81,114	6,242
Overtime	1,000	256	744
FICA	6,759	5,747	1,012
Electricity	10,000	5,386	4,614
Solar Project	10,000	21,305	(11,305)
Rubbish Removal	6,800	6,452	348
Telephone	5,000	2,270	2,730
Water Bills	3,750	2,706	1,044
IT	3,000	3,830	(830)
Building and Grounds Maintenance	30,000	6,184	23,816
Annex Maintenance	10,000	4,479	5,521
Fuel Oil	30,000	39,385	(9,385)
Bottled Gas	600	452	148
Clothing	2,000	2,427	(427)
Footwear	336	149	187
Glasses	380	472	(92)
Custodial Supplies	4,000	4,426	(426)
Machines/Equipment Outlay	2,250	1,594	656
Total Auditorium	<u>213,231</u>	<u>188,634</u>	<u>24,597</u>

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>BOR:</b>			
Personnel Services	\$ 91,299	\$ 60,402	\$ 30,897
Overtime	1,500	1,991	(491)
FICA	7,099	4,648	2,451
Electricity	28,000	22,284	5,716
Solar Project	28,000	31,957	(3,957)
Telephone	800	840	(40)
Water Bills	13,300	7,157	6,143
Building/Grounds Maintenance	25,000	32,324	(7,324)
Bottled Gas	11,250	11,847	(597)
Clothing	2,150	1,225	925
Footwear	336	0	336
Glasses	380	0	380
Custodial Supplies	2,000	1,892	108
Computer	1,800	1,654	146
Supplies/Equipment	8,500	11,306	(2,806)
<b>Total BOR</b>	<b>221,414</b>	<b>189,527</b>	<b>31,887</b>
<b>Public Safety Building:</b>			
Personnel Services	21,395	34,219	(12,824)
Overtime	1,000	206	794
FICA	1,713	2,521	(808)
Electricity	17,000	16,088	912
Solar Project	17,000	20,975	(3,975)
Rubbish Removal	3,400	3,067	333
Water Bills	3,400	3,956	(556)
Buildings and Grounds Maintenance	40,000	40,118	(118)
Fuel Oil	750	633	117
Bottled Gas	22,000	19,860	2,140
Clothing	550	504	46
Footwear	84	0	84
Glasses	95	0	95
Custodial Supplies	5,000	3,367	1,633
<b>Total Public Safety Building</b>	<b>133,387</b>	<b>145,514</b>	<b>(12,127)</b>

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>Recreation:</b>			
Personnel Services	\$ 66,187	\$ 55,223	\$ 10,964
Skateguard Personnel	3,000	2,082	918
Pool Personnel	20,000	10,328	9,672
FICA	6,823	4,852	1,971
Training and Development	750	956	(206)
Travel and Meals	300	78	222
Telephone	1,200	959	241
Dues, Memberships and Fees	450	255	195
Advertising/Printing	750	0	750
Municipal Pool Supplies/Equipment	1,000	0	1,000
Tennis Court Equipment	500	0	500
Glasses	190	0	190
Office Supplies	600	126	474
Recreation Supplies	1,000	208	792
Recreation Programs	2,500	852	1,648
	<u>105,250</u>	<u>75,919</u>	<u>29,331</u>
<b>Total Recreation</b>			
<b>Sanitary Landfill:</b>			
Property Tax	3,017	2,868	149
CVSWMD Assessment	8,900	8,837	63
	<u>11,917</u>	<u>11,705</u>	<u>212</u>
<b>Total Sanitary Landfill</b>			
<b>Engineering:</b>			
Personnel Services	193,558	135,009	58,549
Overtime	4,000	13,221	(9,221)
FICA	15,113	11,334	3,779
Telephone	1,500	2,416	(916)
Office Machines Maintenance	1,000	37	963
Engineering Equipment	4,500	0	4,500
Vehicle Reimbursement	0	1,545	(1,545)
Radio Maintenance	500	398	102
Clothing	150	0	150
Footwear	336	150	186
Glasses	570	0	570
Office Supplies/Equipment	3,000	1,262	1,738
Computer Equipment/Software	2,500	0	2,500
	<u>226,727</u>	<u>165,372</u>	<u>61,355</u>
<b>Total Engineering</b>			

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Permitting, Planning and Inspections:			
Personnel Services	\$ 108,076	\$ 96,099	\$ 11,977
Overtime	2,000	103	1,897
Contracted Services	10,000	340	9,660
FICA	8,268	7,005	1,263
Professional Services	10,000	0	10,000
Training and Development	1,000	0	1,000
Travel and Meals	500	42	458
Telephone	1,500	1,220	280
Dues and Memberships	250	80	170
Advertising and Printing	2,000	703	1,297
Glasses	380	0	380
Supplies and Equipment	1,800	1,174	626
Computer Equipment/Software	7,000	6,000	1,000
	<u>152,774</u>	<u>112,766</u>	<u>40,008</u>
Total Permitting, Planning and Inspections			
Community Development:			
Barre Partnership	65,000	65,000	0
Barre Area Development	51,744	51,744	0
Main Street Maintenance	0	988	(988)
	<u>116,744</u>	<u>117,732</u>	<u>(988)</u>
Total Community Development			
Public Parks and Trees - Maintenance:			
Electricity - Currier	800	865	(65)
Public Parks Tree Maintenance	5,000	17,089	(12,089)
	<u>5,800</u>	<u>17,954</u>	<u>(12,154)</u>
Total Public Parks and Trees - Maintenance			
Street Department - Public Works:			
Personnel Services	667,883	497,137	170,746
Overtime	0	59,745	(59,745)
FICA	51,093	41,977	9,116
Claims/Deductibles	0	1,000	(1,000)
Storm Water Permit	5,500	1,802	3,698
Training/Development	2,500	1,098	1,402
Travel and Meals	250	0	250
Electricity	9,500	9,308	192
Rubbish Removal	5,000	3,225	1,775
Telephone	1,500	1,969	(469)
Equipment Rental - Snow	0	4,134	(4,134)
Advertising/Printing	1,000	431	569
Snow Damage - Vehicles	1,000	1,915	(915)
Snow Damage - Plows	2,500	2,300	200
Barricades - Lights	500	2,578	(2,078)
Culverts - Surface Sewer	4,500	0	4,500

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Street Department - Public Works/(Cont'd):			
Guardrails	\$ 3,500	\$ 1,975	\$ 1,525
Tiles and Grates - Surface Sewer	2,500	0	2,500
Radio Maintenance	3,500	398	3,102
Building and Grounds Maintenance	10,500	10,851	(351)
Equipment Maintenance - Streets	40,000	60,358	(20,358)
Snow Equipment Maintenance	17,500	21,938	(4,438)
Truck Maintenance - Streets	33,500	70,344	(36,844)
Bridge Maintenance	2,500	0	2,500
Street Painting	12,500	7,792	4,708
Yard Waste	3,500	814	2,686
Roadside Mowing	6,000	0	6,000
Tire Disposal Event	0	1,997	(1,997)
Fuel Oil - Garage	27,250	18,991	8,259
Vehicle Fuel	45,000	47,034	(2,034)
Bottled Gas	250	22	228
Vehicle Grease/Oil	7,000	5,789	1,211
Clothing	15,000	12,235	2,765
Equipment - Safety	4,500	1,460	3,040
Physical Exams	0	256	(256)
Footwear	2,840	1,693	1,147
Glasses	2,812	0	2,812
Office Expense	750	341	409
Small Tools	2,500	2,556	(56)
Supplies - Garage	7,500	28,401	(20,901)
Supplies	750	14,215	(13,465)
Supplies - NSC	1,500	2,726	(1,226)
Supplies - Surface Sewer	7,500	7,129	371
Supplies - Streets	7,500	5,415	2,085
Supplies - Snow Removal	10,000	4,439	5,561
Bituminous Hot Mix - Streets	12,500	9,428	3,072
Bituminous Hot Mix - Surface Sewer	2,500	67	2,433
Chloride - Snow	1,500	0	1,500
Concrete - SW	5,000	2,000	3,000
Gravel - Streets	1,500	0	1,500
Kold Patch - Streets	3,500	7,274	(3,774)
Salt	180,000	151,321	28,679
Sand	6,500	375	6,125
Street Signs	4,500	3,595	905
KA Parking Lot/SW Expense	0	7	(7)
Street Light Maintenance	2,500	208	2,292
<b>Total Street Department - Public Works</b>	<b>1,250,878</b>	<b>1,132,063</b>	<b>118,815</b>

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cemetery:			
Personnel Services	\$ 120,845	\$ 89,895	\$ 30,950
Overtime	750	669	81
FICA	9,302	6,918	2,384
Training/Development	150	0	150
Travel/Meals	100	0	100
Telephone	1,000	1,214	(214)
Electricity - Office	500	554	(54)
Veterans Flags	1,800	1,884	(84)
Car/Truck Maintenance	1,000	1,099	(99)
Building Maintenance - Hope	1,500	1,550	(50)
Mausoleum Maintenance	1,500	0	1,500
Building/Ground Maintenance - Elmwood	5,000	1,326	3,674
Contracted Services	1,000	1,415	(415)
Hope Maintenance	12,800	2,307	10,493
St Monica Maintenance	2,000	468	1,532
Grounds & Buildings	1,650	1,609	41
Equipment Maintenance	2,500	1,168	1,332
Fuel Oil - Office	750	685	65
Vehicle Fuel	5,000	3,250	1,750
Clothing	850	1,010	(160)
Equipment - Safety	200	73	127
Footwear	200	230	(30)
Glasses	190	236	(46)
Office Supplies/Equipment	1,000	0	1,000
Small Tools	750	444	306
Cemetery Trust	7,500	1,395	6,105
Foundations	3,000	1,522	1,478
Machine/Equipment	12,800	3,029	9,771
	<u>195,637</u>	<u>123,950</u>	<u>71,687</u>
Total Cemetery			
Insurance:			
Health Insurance	1,199,415	1,158,237	41,178
Life Insurance	43,381	41,337	2,044
Dental Insurance	35,286	34,436	850
	<u>1,278,082</u>	<u>1,234,010</u>	<u>44,072</u>
Total Insurance			
City Pension Plan:			
City Pension Plan	389,863	430,934	(41,071)
Consultant Services	2,500	2,765	(265)
	<u>392,363</u>	<u>433,699</u>	<u>(41,336)</u>
Total City Pension Plan			

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CITY OF BARRE, VERMONT  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Debt Service:			
Principal Payments	\$ 781,955	\$ 776,416	\$ 5,539
Interest Expense	232,171	212,594	19,577
Total Debt Service	1,014,126	989,010	25,116
General Insurance:			
Worker's Compensation	676,750	651,865	24,885
Unemployment Insurance	16,499	14,678	1,821
Property and Casualty	230,270	223,894	6,376
Total General Insurance	923,519	890,437	33,082
Washington County Tax:	39,921	39,921	0
Voter Approved Assistance:	161,901	154,501	7,400
Special Projects:			
Special Projects - FICA	0	1,713	(1,713)
Special Projects - Custodial	0	4,793	(4,793)
Special Projects - Fire	0	5,892	(5,892)
Special Projects - Police	0	13,835	(13,835)
Total Special Projects	0	26,233	(26,233)
Miscellaneous Expenses:			
Granite Museum Parking Lot	14,800	15,270	(470)
Barre Energy Committee	1,000	1,000	0
Miscellaneous Expenses	0	1,065	(1,065)
BCJC Stipend	6,840	6,840	0
VT VYCC	7,500	7,500	0
Semprebbon VCF Trust Projects	50,000	61,567	(11,567)
COVID-19 Expenses	0	22,380	(22,380)
Total Miscellaneous Expenses	80,140	115,622	(35,482)
Total Expenditures	12,528,689	12,074,986	453,703
Excess of Revenues Over Expenditures	\$ 0	38,084	\$ 38,084
Fund Balance/(Deficit) - July 1, 2019		(36,979)	
Fund Balance - June 30, 2020		\$ 1,105	

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CITY OF BARRE, VERMONT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 VMERS DEFINED BENEFIT PLAN  
 JUNE 30, 2020

	2020	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 173,491,807	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
City's Proportion of the Net Pension Liability	2.0460%	2.0260%	2.1746%	2.1660%	2.0470%	2.1321%
City's Proportionate Share of the Net Pension Liability	\$ 3,549,718	\$ 2,850,045	\$ 2,634,616	\$ 2,787,514	\$ 1,578,171	\$ 194,585
City's Covered Employee Payroll	\$ 5,886,247	\$ 5,895,306	\$ 5,427,897	\$ 5,407,251	\$ 5,023,450	\$ 4,477,325
City's Proportionate Share of the Net Pension Liability as a Percentage of City's Covered Employee Payroll	60.3053%	48.3443%	48.5384%	51.5514%	31.4161%	4.3460%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

**Notes to Schedule**

Benefit Changes: None.

Changes in Assumptions and Methods: None.

Fiscal year 2015 was the first year of implementation, therefore, only six years are shown.

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CITY OF BARRE, VERMONT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CONTRIBUTIONS  
 VMERS DEFINED BENEFIT PLAN  
 FOR THE YEAR ENDED JUNE 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution (Actuarially Determined)	\$ 400,343	\$ 442,236	\$ 406,810	\$ 355,127	\$ 329,193	\$ 286,143
Contributions in Relation to the Actuarially Determined Contributions	<u>400,343</u>	<u>442,236</u>	<u>406,810</u>	<u>355,127</u>	<u>329,193</u>	<u>286,143</u>
Contribution Excess/(Deficiency)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Employee Payroll	\$ 5,886,247	\$ 5,895,306	\$ 5,427,897	\$ 5,407,251	\$ 5,023,450	\$ 4,477,325
Contributions as a Percentage of City's Covered Employee Payroll	6.801%	7.501%	7.495%	6.568%	6.553%	6.391%

**Notes to Schedule**

Valuation Date: June 30, 2019

Fiscal year 2015 was the first year of implementation, therefore, only six years are shown.



CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Cemetery Trust Fund	Total
<u>ASSETS</u>				
Cash	\$ 202,155	\$ 94,770	\$ 8,426	\$ 305,351
Investments	586,011	0	1,041,450	1,627,461
Due from Other Funds	<u>23,055</u>	<u>26,190</u>	<u>6,814</u>	<u>56,059</u>
Total Assets	<u>\$ 811,221</u>	<u>\$ 120,960</u>	<u>\$ 1,056,690</u>	<u>\$ 1,988,871</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Due to Other Funds	\$ <u>222,140</u>	\$ <u>45,741</u>	\$ <u>0</u>	\$ <u>267,881</u>
Total Liabilities	<u>222,140</u>	<u>45,741</u>	<u>0</u>	<u>267,881</u>
Fund Balances:				
Nonspendable	0	0	815,738	815,738
Restricted	566,026	54,029	240,952	861,007
Assigned	<u>23,055</u>	<u>21,190</u>	<u>0</u>	<u>44,245</u>
Total Fund Balances	<u>589,081</u>	<u>75,219</u>	<u>1,056,690</u>	<u>1,720,990</u>
Total Liabilities and Fund Balances	<u>\$ 811,221</u>	<u>\$ 120,960</u>	<u>\$ 1,056,690</u>	<u>\$ 1,988,871</u>

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CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Cemetery Trust Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:				
Property Taxes	\$ 0	\$ 169,666	\$ 0	\$ 169,666
Intergovernmental	368,230	0	0	368,230
Charges for Services	0	0	6,814	6,814
Investment Income	<u>14,040</u>	<u>3,272</u>	<u>40,291</u>	<u>57,603</u>
Total Revenues	<u>382,270</u>	<u>172,938</u>	<u>47,105</u>	<u>602,313</u>
Expenditures:				
General Government	0	7,041	0	7,041
Public Safety	382,846	0	0	382,846
Culture and Recreation	14,984	0	0	14,984
Capital Outlay:				
General Government	0	402,284	0	402,284
Culture and Recreation	26,921	0	0	26,921
Debt Service:				
Principal	0	88,000	0	88,000
Interest	<u>0</u>	<u>65,674</u>	<u>0</u>	<u>65,674</u>
Total Expenditures	<u>424,751</u>	<u>562,999</u>	<u>0</u>	<u>987,750</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(42,481)</u>	<u>(390,061)</u>	<u>47,105</u>	<u>(385,437)</u>
Other Financing Sources/(Uses):				
Transfers In	61,567	5,000	0	66,567
Transfers Out	<u>(115,000)</u>	<u>0</u>	<u>(21,500)</u>	<u>(136,500)</u>
Total Other Financing Sources/(Uses)	<u>(53,433)</u>	<u>5,000</u>	<u>(21,500)</u>	<u>(69,933)</u>
Net Change in Fund Balances	(95,914)	(385,061)	25,605	(455,370)
Fund Balances - July 1, 2019	<u>684,995</u>	<u>460,280</u>	<u>1,031,085</u>	<u>2,176,360</u>
Fund Balances - June 30, 2020	<u>\$ 589,081</u>	<u>\$ 75,219</u>	<u>\$ 1,056,690</u>	<u>\$ 1,720,990</u>

See Disclaimer in Accompanying Independent Auditor's Report.

CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2020

	Community Development Fund	Drug Forfeiture Fund	Special Recreation Programs Fund	Semprebbon Fund	Justice Center Fund	Total
<u>ASSETS</u>						
Cash	\$ 2,839	\$ 2,295	\$ 0	\$ 197,021	\$ 0	\$ 202,155
Investments	0	61,837	0	524,174	0	586,011
Due from Other Funds	<u>0</u>	<u>0</u>	<u>23,055</u>	<u>0</u>	<u>0</u>	<u>23,055</u>
Total Assets	<u>\$ 2,839</u>	<u>\$ 64,132</u>	<u>\$ 23,055</u>	<u>\$ 721,195</u>	<u>\$ 0</u>	<u>\$ 811,221</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Due to Other Funds	<u>\$ 0</u>	<u>\$ 6,924</u>	<u>\$ 0</u>	<u>\$ 215,216</u>	<u>\$ 0</u>	<u>\$ 222,140</u>
Total Liabilities	<u>0</u>	<u>6,924</u>	<u>0</u>	<u>215,216</u>	<u>0</u>	<u>222,140</u>
Fund Balances:						
Restricted	2,839	57,208	0	505,979	0	566,026
Assigned	<u>0</u>	<u>0</u>	<u>23,055</u>	<u>0</u>	<u>0</u>	<u>23,055</u>
Total Fund Balances	<u>2,839</u>	<u>57,208</u>	<u>23,055</u>	<u>505,979</u>	<u>0</u>	<u>589,081</u>
Total Liabilities and Fund Balances	<u>\$ 2,839</u>	<u>\$ 64,132</u>	<u>\$ 23,055</u>	<u>\$ 721,195</u>	<u>\$ 0</u>	<u>\$ 811,221</u>

See Disclaimer in Accompanying Independent Auditor's Report.

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

	Community Development Fund	Drug Forfeiture Fund	Special Recreation Programs Fund	Semprebou Fund	Justice Center Fund	Total
<b>Revenues:</b>						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 368,230	\$ 368,230
Investment Income	<u>0</u>	<u>4,618</u>	<u>0</u>	<u>9,422</u>	<u>0</u>	<u>14,040</u>
Total Revenues	<u>0</u>	<u>4,618</u>	<u>0</u>	<u>9,422</u>	<u>368,230</u>	<u>382,270</u>
<b>Expenditures:</b>						
Public Safety	0	14,616	0	0	368,230	382,846
Culture and Recreation	0	0	0	14,984	0	14,984
Capital Outlay:						
Culture and Recreation	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,921</u>	<u>0</u>	<u>26,921</u>
Total Expenditures	<u>0</u>	<u>14,616</u>	<u>0</u>	<u>41,905</u>	<u>368,230</u>	<u>424,751</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>0</u>	<u>(9,998)</u>	<u>0</u>	<u>(32,483)</u>	<u>0</u>	<u>(42,481)</u>
<b>Other Financing Sources/(Uses):</b>						
Transfers In	0	0	0	61,567	0	61,567
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(115,000)</u>	<u>0</u>	<u>(115,000)</u>
Total Other Financing Sources/(Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(53,433)</u>	<u>0</u>	<u>(53,433)</u>
Net Change in Fund Balances	0	(9,998)	0	(85,916)	0	(95,914)
Fund Balances - July 1, 2019	<u>2,839</u>	<u>67,206</u>	<u>23,055</u>	<u>591,895</u>	<u>0</u>	<u>684,995</u>
Fund Balances - June 30, 2020	<u>\$ 2,839</u>	<u>\$ 57,208</u>	<u>\$ 23,055</u>	<u>\$ 505,979</u>	<u>\$ 0</u>	<u>\$ 589,081</u>

See Disclaimer in Accompanying Independent Auditor's Report.

CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2020

	Shade Tree Improvement Fund	TIF Fund	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>ASSETS</u>			
Cash	\$           0	\$       94,770	\$       94,770
Due from Other Funds	<u>          26,190</u>	<u>                  0</u>	<u>          26,190</u>
Total Assets	<u>\$       26,190</u>	<u>\$       94,770</u>	<u>\$      120,960</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Due to Other Funds	\$           0	\$       45,741	\$       45,741
Total Liabilities	<u>                  0</u>	<u>          45,741</u>	<u>          45,741</u>
Fund Balances:			
Restricted	5,000	49,029	54,029
Assigned	<u>         21,190</u>	<u>                  0</u>	<u>         21,190</u>
Total Fund Balances	<u>         26,190</u>	<u>         49,029</u>	<u>         75,219</u>
Total Liabilities and Fund Balances	<u>\$       26,190</u>	<u>\$       94,770</u>	<u>\$      120,960</u>

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CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

	Shade Tree Improvement Fund	TIF Fund	Total
Revenues:			
Property Taxes	\$ 0	\$ 169,666	\$ 169,666
Investment Income	0	3,272	3,272
Total Revenues	<u>0</u>	<u>172,938</u>	<u>172,938</u>
Expenditures:			
General Government	0	7,041	7,041
Capital Outlay:			
General Government	0	402,284	402,284
Debt Service:			
Principal	0	88,000	88,000
Interest	0	65,674	65,674
Total Expenditures	<u>0</u>	<u>562,999</u>	<u>562,999</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>0</u>	<u>(390,061)</u>	<u>(390,061)</u>
Other Financing Sources:			
Transfers In	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Other Financing Sources	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Net Change in Fund Balances	5,000	(390,061)	(385,061)
Fund Balances - July 1, 2019	<u>21,190</u>	<u>439,090</u>	<u>460,280</u>
Fund Balances - June 30, 2020	<u>\$ 26,190</u>	<u>\$ 49,029</u>	<u>\$ 75,219</u>

See Disclaimer in Accompanying Independent Auditor's Report.

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
 PRIVATE-PURPOSE TRUST FUNDS  
 JUNE 30, 2020

	<u>Keith Fund</u>	<u>Brusa Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 0	\$ 90,786	\$ 90,786
Investments	<u>17,271</u>	<u>0</u>	<u>17,271</u>
Total Assets	<u>\$ 17,271</u>	<u>\$ 90,786</u>	<u>\$ 108,057</u>
<u>LIABILITIES AND NET POSITION</u>			
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Position:			
Restricted:			
Held in Trust for Other Purposes	<u>17,271</u>	<u>90,786</u>	<u>108,057</u>
Total Net Position	<u>17,271</u>	<u>90,786</u>	<u>108,057</u>
Total Liabilities and Net Position	<u>\$ 17,271</u>	<u>\$ 90,786</u>	<u>\$ 108,057</u>

See Disclaimer in Accompanying Independent Auditor's Report.

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
 PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

	Keith Fund	Brusa Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>
Additions:			
Investment Income	\$ <u>244</u>	\$ <u>64</u>	\$ <u>308</u>
Total Additions	<u>244</u>	<u>64</u>	<u>308</u>
Deductions:	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	244	64	308
Net Position - July 1, 2019	<u>17,027</u>	<u>90,722</u>	<u>107,749</u>
Net Position - June 30, 2020	<u><u>\$ 17,271</u></u>	<u><u>\$ 90,786</u></u>	<u><u>\$ 108,057</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.



CITY OF BARRE, VERMONT  
 COMBINING BALANCE SHEET  
 SPECIAL FUND  
 JUNE 30, 2020

	Special Fund	Donations Fund	Reappraisal Fund	Total
<u>ASSETS</u>				
Receivables	\$ 182,992	\$ 0	\$ 0	\$ 182,992
Due from Other Funds	<u>110,481</u>	<u>17,289</u>	<u>367,923</u>	<u>495,693</u>
Total Assets	<u>\$ 293,473</u>	<u>\$ 17,289</u>	<u>\$ 367,923</u>	<u>\$ 678,685</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 14,692	\$ 0	\$ 0	\$ 14,692
Accrued Payroll and Benefits Payable	<u>1,171</u>	<u>0</u>	<u>0</u>	<u>1,171</u>
Total Liabilities	<u>15,863</u>	<u>0</u>	<u>0</u>	<u>15,863</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable Grants	<u>172,607</u>	<u>0</u>	<u>0</u>	<u>172,607</u>
Total Deferred Inflows of Resources	<u>172,607</u>	<u>0</u>	<u>0</u>	<u>172,607</u>
<u>FUND BALANCES</u>				
Restricted	0	13,739	0	13,739
Assigned	<u>105,003</u>	<u>3,550</u>	<u>367,923</u>	<u>476,476</u>
Total Fund Balances	<u>105,003</u>	<u>17,289</u>	<u>367,923</u>	<u>490,215</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 293,473</u>	<u>\$ 17,289</u>	<u>\$ 367,923</u>	<u>\$ 678,685</u>

See Disclaimer in Accompanying Independent Auditor's Report.

CITY OF BARRE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 SPECIAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2020

	Special Fund	Donations Fund	Reappraisal Fund	Total
<b>Revenues:</b>				
Intergovernmental	\$ 392,272	\$ 0	\$ 28,246	\$ 420,518
Charges for Services	0	1,750	0	1,750
Permits, Licenses and Fees	22,771	0	0	22,771
Donations	<u>123,836</u>	<u>1,066</u>	<u>0</u>	<u>124,902</u>
<b>Total Revenues</b>	<u>538,879</u>	<u>2,816</u>	<u>28,246</u>	<u>569,941</u>
<b>Expenditures:</b>				
General Government	30,151	0	2,240	32,391
Public Safety	40,285	0	0	40,285
Public Works	68,923	0	0	68,923
Culture and Recreation	2,655	100	0	2,755
Capital Outlay:				
General Government	264,213	0	0	264,213
Public Safety	50,000	0	0	50,000
Debt Service:				
Principal	21,429	0	0	21,429
Interest	<u>414</u>	<u>0</u>	<u>0</u>	<u>414</u>
<b>Total Expenditures</b>	<u>478,070</u>	<u>100</u>	<u>2,240</u>	<u>480,410</u>
Excess of Revenues Over Expenditures	<u>60,809</u>	<u>2,716</u>	<u>26,006</u>	<u>89,531</u>
<b>Other Financing Sources:</b>				
Transfers In	<u>11,760</u>	<u>0</u>	<u>0</u>	<u>11,760</u>
<b>Total Other Financing Sources</b>	<u>11,760</u>	<u>0</u>	<u>0</u>	<u>11,760</u>
Net Change in Fund Balances	72,569	2,716	26,006	101,291
Fund Balances - July 1, 2019	<u>32,434</u>	<u>14,573</u>	<u>341,917</u>	<u>388,924</u>
Fund Balances - June 30, 2020	<u>\$ 105,003</u>	<u>\$ 17,289</u>	<u>\$ 367,923</u>	<u>\$ 490,215</u>

See Disclaimer in Accompanying Independent Auditor's Report.

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Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Wendy C. Gilwee, CPA  
VT Lic. #92-000180

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

City Council  
City of Barre  
City Hall, 6 North Main Street, Suite 2  
Barre, Vermont 05641

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Barre, Vermont as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Barre, Vermont's basic financial statements and have issued our report thereon dated December 7, 2020.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City of Barre, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Barre, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Barre, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified a certain deficiency that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City of Barre, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2020-1 to be a material weakness.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City of Barre, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

We also noted certain other matters that we reported to the management of the City of Barre, Vermont in a separate letter dated December 7, 2020.

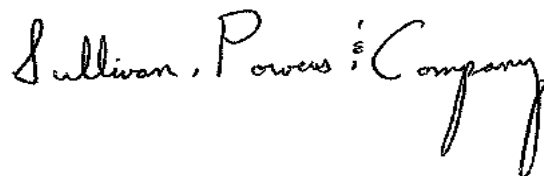
### ***City of Barre, Vermont's Response to Deficiencies in Internal Control***

The City of Barre, Vermont's response to the deficiency in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The City of Barre, Vermont's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Barre, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the City of Barre, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 7, 2020  
Montpelier, Vermont  
VT Lic. #92-000180



CITY OF BARRE, VERMONT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2020

Deficiencies in Internal Control:

Material Weaknesses:

2020-1 Accounts Payable

*Criteria:*

Internal controls should be in place to ensure that expenditures are recorded in the proper fiscal year. Expenditures should be recorded based on the timing of services provided or when goods are received.

*Condition:*

The City did not have controls in place to ensure all accounts payable were recorded in the proper fiscal year. The City did not record payables for work completed on capital projects during the fiscal year.

*Cause:*

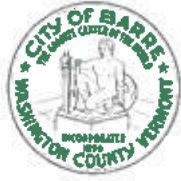
Unknown.

*Effect:*

The City's accounts payable balance was incorrect.

*Recommendation:*

We recommend that the City review their end of the year invoices more thoroughly in order to properly classify expenditures to the correct fiscal year.



# City of Barre, Vermont

*"Granite Center of the World"*

6 N. Main St., Suite 2  
Barre, VT 05641  
Telephone (802) 476-0240  
FAX (802) 476-0264

December 8, 2020

Sullivan, Powers & Company  
77 Barre Street  
Montpelier, Vermont 05601

Please find the response to the material weaknesses below.

Deficiencies in Internal Control:

Material Weaknesses:

### 2020-1 Accounts Payable

**Criteria:** Internal controls should be in place to ensure that expenditures are recorded in the proper fiscal year. Expenditures should be recorded based on the timing of services provided or when goods are received.

**Condition:** The City did not have controls in place to ensure all accounts payable were recorded in the proper fiscal year. The City did not record payables for work completed on capital projects during the fiscal year.

**Cause:** Unknown.

**Effect:** The City's accounts payable balance was incorrect.

**Recommendation:** We recommend that the City review their end of the year invoices more thoroughly in order to properly classify expenditures to the correct fiscal year.

**Response:** The City recognizes this issue and to ensure all payables are entered into the correct fiscal year, the finance department will implement internal controls to review posted payables.

Dawn  
Monahan

Digitally signed by Dawn  
Monahan  
DN: cn=Dawn Monahan, o=  
City of Barre,  
email=finance@barre.vt.gov,  
c=US  
Date: 2020.12.08 14:45:04 -0500

Dawn Monahan  
Finance Director

Date: 12/8/2020

**Sullivan, Powers & Co., P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

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VT Lic. #92-000180

December 7, 2020

City Council  
City of Barre, Vermont  
City Hall, 6 North Main Street, Suite 2  
Barre, Vermont 05641

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Barre, Vermont as of and for the year ended June 30, 2020 and have issued our report thereon dated December 7, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the City of Barre, Vermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Barre, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Barre, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed as follows, we identified a certain deficiency in internal control that we consider to be a material weakness.

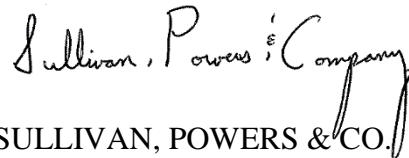
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City of Barre, Vermont's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Item 2020-1 to be a material weakness.

We have also noted other matters during our audit as indicated in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations that are opportunities for strengthening internal control and operating efficiency. We have discussed the recommendations with the staff during the course of fieldwork and some of the recommendations may have already been implemented.

This communication is intended solely for the information and use of management, the City Council, and others within the City of Barre, Vermont, and is not intended to be, and should not be, used by anyone other than these specified parties. If you would like to discuss any of the recommendations further, please feel free to contact us.

We would like to take this opportunity to thank the staff of the City of Barre, Vermont for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

SULLIVAN, POWERS & CO.  
Certified Public Accountants



CITY OF BARRE, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2020

Deficiencies in Internal Control:

Material Weaknesses:

2020-1 Accounts Payable

*Criteria:*

Internal controls should be in place to ensure that expenditures are recorded in the proper fiscal year. Expenditures should be recorded based on the timing of services provided or when goods are received.

*Condition:*

The City did not have controls in place to ensure all accounts payable were recorded in the proper fiscal year. The City did not record payables for work completed on capital projects during the fiscal year.

*Cause:*

Unknown.

*Effect:*

The City's accounts payable balance was incorrect.

*Recommendation:*

We recommend that the City review their end of the year invoices more thoroughly in order to properly classify expenditures to the correct fiscal year.

Other Recommendations:

Documentation of Internal Control System

A solid understanding of internal control is essential to a well-run organization. An organization must continually assess their internal control systems to evaluate financial health, ensure accurate financial reporting and comply with laws and regulations. As part of this process, management should formally document its control systems.

This will provide management with an understanding of the systems related to financial reporting and the controls over relevant assertions related to all significant accounts, disclosures in the financial statements, antifraud programs and controls over selection and application of accounting policies.

CITY OF BARRE, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2020

We recommend that the City document the internal control process. This should break out the internal control process into the following five areas:

1. Control Environment – Sets the tone of an organization and is the foundation for all other components.
2. Risk Assessment – Identification and analysis of relevant risks to achieve its objectives, forming a basis for how risks should be managed.
3. Control Activities – The policies and procedures that help ensure management directives are carried out.
4. Information and Communication – The identification, capture and exchange of information in a form and timeframe that enables people to carry out their responsibilities.
5. Monitoring – The process that assesses the quality of internal control performance over time.

#### Delinquent Receivables

The City uses different NEMRC software to track their delinquent taxes, water and sewer receivables. The City transfers all the data from the NEMRC tax and utility billing software in the Treasurer's Office to a separate NEMRC receivable software. Once transferred, all of the data in the Treasurer's Office is eliminated, and, because the transfer takes place around July 9, there is no way to generate a receivables list as of June 30. Also, when someone comes in to pay current and delinquent bills, they have to go to two different places to pay.

We recommend that the City eliminate the separate delinquent software.

#### Uninsured Cash

The City has a cash balance in excess of federally insured levels. Any amounts in excess of FDIC/SIPC insured limits can be offset to the extent of any debt at the bank, however, the City had over \$500,000 of their funds that were uninsured and uncollateralized.

We recommend the City stay aware of the stability of its bank. In lieu of this, the City should adjust their cash management policy to ensure that cash is maintained at levels that are insured by the FDIC/SIPC or covered by collateralization agreements.

#### Long-Term Debt

The City recorded long-term debt executed during the year based on the loan approved amounts rather than when they received the proceeds.

We recommend that the City record long-term debt when they receive the proceeds.



# City of Barre, Vermont

"Granite Center of the World"

Steven E. Mackenzie, P.E.  
City Manager

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## MEMO

**TO: Barre City Council**  
**FR: The Manager**  
**CC: Jeff Bergeron, Stephanie Quaranta, Dawn Monahan, Civic Center Committee**

**DATE: 12/11/20**

**SUBJECT: Financial Analysis re: BOR COVID Related Potential Shut-down**

Councilors:

Let me first clarify a misstatement I made at last week's Council meeting. I have checked the video recording, and I said words to the effect that the "...power operating cost of the BOR is \$5000 to \$6,000 per *week*"! Councilor Boutin immediately picked up on that when he understandably extrapolated the delay cost through January 15<sup>th</sup> at approximately at \$36,000+/-! While that figure didn't "sound right" to me, I was unable to spontaneously reconcile it in the moment. I meant, and should have said, per month. Accordingly, the power related delay costs for the same 6-week period would correctly extrapolate to approximately \$10,000 to \$11,000, not \$36,000. That said, while notably reduced, the potential cost impacts of continued "idling" of the BOR for an indeterminate period warrants assessment of the negative financial exposure, and ultimately - Council input and/or a decision re: continued operation.

I do not take lightly the community impacts of irreversibly shutting down the BOR at any point in the season. However, as City Manager, I have a fiduciary responsibility to be alert to and assess the financial exposure of operations, especially as we are closely monitoring and managing the substantially reduced FY21 General Fund budget with its uncertain revenue projections on a continued basis. And I realize there are other, community based non-financial factors involved that they Council must take into consideration as to any decision regarding continued operation of the BOR.

### Financial Analysis:

With the assistance of Jeff Bergeron, Stephanie Quaranta, and Dawn Manohar, we have prepared the following two Exhibits regarding BOR Operating Finances as follows:

- (1) BOR FY21 Revenue & Expense Estimates (Base)
- (2) BOR FY21 Revenue & Expense Estimates (Version 1)

**Exhibit 1** provides the financial operating data for BOR only from Nov 8 thru the end of March. This Exhibit provides the total baseline financial data estimated for the normal (Pre-COVID) operating season. In addition to presenting the baseline monthly revenue and expense data, it shows that the total seasonal revenue for the BOR only (excluding the Auditorium and Alumni Hall) is projected at **\$117,311**. Total projected operating expense for same period are **\$66,865**, leaving a **net revenue of \$50,446** for a normal operating.

**Exhibit 2**, presents the worst case scenario of red ink if the BOR hypothetically “idled” for the remainder of the season, anticipating, but not receiving, a suspension of the current Governor’s Order to suspend skating operations. While it is hard to foresee that we would “idle” the BOR for the entire season waiting for operating permission that never comes, this Exhibit shows the theoretical worst case scenario is that we would lose in the order of magnitude of **\$38,000**.

More significantly, **Exhibit 2** also shows what the cost exposure of “idling” is on a monthly basis.

Briefly summarizing, the monthly cost exposure of idling is as follows:

Dec 16-31	<b>\$10,149</b>	(No lay-offs; other assignments available)
January	<b>\$15,290</b>	(No lay-offs; other assignments available)
February	<b>\$ 7,184</b>	(Lay-offs likely if no assignments available)
March	<b>\$ 5,219</b>	(Lay-offs likely if no assignments available)
	<b>\$37,842</b>	

The cumulative losses, by month, are shown on the last line of **Exhibit 2**.

Please keep in mind the above figures are not “absolute”, and likely contain variability in the 10% range either way.

**Manager’s Recommendation:**

It is my understanding that the Governor did not change rink opening status during his press conference early today. Accordingly, in light of understandable community angst of a shutdown at any time, it is my recommendation that we continue to idle the BOR at least through the January 5<sup>th</sup> Council meeting. That said, staff will defer to a different decision and/or direction from the Council.

**(1) BOR FY21 Revenue & Expense Estimates (Base)**

	Hours	Amount per hour	Total	November			December			Lost Revenue		
				8-11	16-31	January	February	March	Season Totals	November 12-30	December 1-15	
Barre Figure Skating	59.25	205	\$12,146	\$820	\$2,358	\$5,945	\$3,844	\$0	\$3,588	\$2,819		
Clay Bell	7.25	205	\$1,486		\$205	\$666	\$615	\$0		\$410		
Bennet - Clinic	0	0	\$0		\$0	\$0	\$0	\$0	\$1,025	\$0		
BYSA Hockey	259	205	\$53,095	\$2,563	\$7,790	\$16,708	\$14,350	\$14,248	\$11,736	\$7,585		
Thompson	1.5	205	\$308		\$308	\$0	\$0	\$0		\$0		
Northfield High School	51	205	\$10,455		\$1,435	\$3,280	\$3,280	\$2,460		\$205		
SHS Boys	78.75	205	\$16,144		\$2,153	\$4,305	\$5,535	\$4,151	\$256	\$1,948		
SHS Girls	79.5	205	\$16,298		\$2,153	\$5,535	\$4,305	\$4,305	\$205	\$1,948		
Lyndon Institute	6	205	\$1,230		\$0	\$820	\$410	\$0		\$0		
St. J. Academy	6	205	\$1,230		\$0	\$410	\$820	\$0		\$0		
St. Monica's - St. Michaels	7.5	205	\$1,538		\$0	\$1,230	\$308	\$0		\$0		
<b>TOTAL Revenue:</b>			<b>\$113,929</b>	<b>\$3,383</b>	<b>\$16,400</b>	<b>\$38,899</b>	<b>\$33,466</b>	<b>\$25,164</b>	<b>\$16,810</b>	<b>\$14,914</b>		
<b>Operating Expenses</b>												
				<b>Nov. 7-11</b>								
Power				\$5,600	\$6,000	\$6,500	\$5,500	\$3,535	\$27,135			
Staff (2)				\$1,306	\$3,320	\$6,530	\$7,065	\$7,570	\$25,791			
Water				\$1,840	\$1,180	\$1,180	\$1,180	\$1,180	\$6,560			
Propane				\$922	\$829	\$2,260	\$1,684	\$1,684	\$7,379			
<b>Total Expenses:</b>				<b>\$9,668</b>	<b>\$11,329</b>	<b>\$16,470</b>	<b>\$15,429</b>	<b>\$13,969</b>	<b>\$66,865</b>			
<b>Net Revenue/Deficit:</b>				<b>(\$6,286)</b>	<b>\$5,071</b>	<b>\$22,429</b>	<b>\$18,037</b>	<b>\$11,195</b>	<b>\$50,446</b>			
<b>Cummulative (Season Total):</b>				<b>(\$6,286)</b>	<b>(\$1,215)</b>	<b>\$21,214</b>	<b>\$39,252</b>	<b>\$50,446</b>				

**(2) BOR FY21 Revenue & Expense Estimates (V.1)**  
**(December to March Closure)**

	Hours	Amount per hour	November				Season Totals	Lost Revenue	
			8-11	16-31	January	February		March	November 12-30
		Total							
Barre Figure Skating	59.25	205	\$12,146					\$3,588	\$2,819
Clay Bell	7.25	205	\$1,486					\$410	\$0
Bennet - Clinic	0	0	\$0					\$1,025	\$0
BYSA Hockey	259	205	\$53,095					\$11,736	\$7,585
Thompson	1.5	205	\$308					\$0	\$0
Northfield High School	51	205	\$10,455					\$205	\$0
SHS Boys	78.75	205	\$16,144					\$256	\$1,948
SHS Girls	79.5	205	\$16,298					\$205	\$1,948
Lyndon Institute	6	205	\$1,230					\$0	\$0
St. J. Academy	6	205	\$1,230					\$0	\$0
St. Monica's - St. Michaels	7.5	205	\$1,538					\$0	\$0
<b>TOTAL Revenue:</b>			<b>\$113,929</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,810</b>	<b>\$14,914</b>
<b>Operating Expenses</b>									
				<b>Nov. 7-11</b>					
Power			\$6,000	\$6,500	\$5,500	\$3,535	\$21,535		
Staff (2)			\$3,320	\$6,530		\$9,850	\$9,850		
Water						\$0	\$0		
Propane			\$829	\$2,260	\$1,684	\$1,684	\$6,457		
<b>Total Expenses:</b>			<b>\$0</b>	<b>\$10,149</b>	<b>\$7,184</b>	<b>\$5,219</b>	<b>\$37,842</b>		
<b>Net Revenue/Deficit:</b>			<b>\$0</b>	<b>(\$10,149)</b>	<b>(\$7,184)</b>	<b>(\$5,219)</b>	<b>(\$37,842)</b>		
<b>Cumulative (Season Total):</b>			<b>\$0</b>	<b>(\$10,149)</b>	<b>(\$32,623)</b>	<b>(\$37,842)</b>			







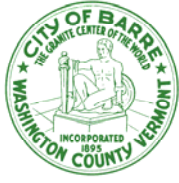
CITY OF BARRE, VERMONT

EQUIPMENT REPLACEMENT PLAN AND FINANCIAL INFORMATION

Line No.	DEPT	Asset Tag	SERIAL OR VIN	EQUIPMENT INVENTORY	EQUIPMENT TYPE	CALENDAR YEAR PURCHASED	FINANCE (YES OR NO)	FINANCING LENGTH (YRS)	EXPECTED LIFE (YRS)	EXPECTED YEAR OF REPLACEMENT	ACTUAL BUDGET YEAR	Year of replacement cost determination			
												2020	2021	2022	
1	FAC	7015-0001	1FTRF14W29KC70861	2009 FORD F150	PICKUP	2009	No		15	2024			29,226		
2	FAC			2021 FORD F250	PICKUP	2020	YES	20	21	2041			40,923		
3	FAC	8500-0116	3C7WRTAJXGG268006	2016 DODGE RAM	4WD RAM 3500 DUMP	2017	No		10	2027			56,286		
4	FAC		9381171	2004 SCAG	ZERO TURN MOWER 60"	2004	No		17	2021			9,180		
5	FAC		20570	2016 KUBOTA	ZERO TURN MOWER 60"	2016	No		10	2026			7,996		
6	FAC		D1800349	2008 SCAG	ZERO TURN MOWER 48"	2018	No		5	2023			5,306		
7	FAC		4K8CX162041D63253	2000 BIG TEX	16 FT TRAILER	2000	No		25	2025			5,631		
8	REC		1885	1973 ZAMBONI	ICE RESURFACER 550	1973	No		51	2024			-		
9	REC	7050-0002	7237	2002 ZAMBONI	ICE RESURFACER 550	2002	No		22	2024			89,301		
10	CEM	7015-0002	3C7WRTAJ7GG35872	2016 DODGE RAM	4WD RAM 3500 DUMP	2017	No		10	2027			56,286		
11	CEM	8500-0110	G611909	2005 NEW HOLLAND	TRACTOR/BACKHOE	2005	No		17	2022			43,697		
12	CEM	8500-0115	11314	2016 KUBOTA	ZERO TURN MOWER 48"	2016	No		10	2026			6,870		
13	CEM	8500-0114	20118	2016 KUBOTA	ZERO TURN MOWER 48"	2016	No		10	2026			6,870		
14	CEM	8500-0111	74291	2009 TORO	ZERO TURN MOWER 54"	2009	No		14	2023			5,306		
15	CEM		4790174	1999 SCAG	WALK BEHIND MOWER 54"	2002	No		21	2023			7,428		
16	CEM	8500-0113	1MOHPXGSHGM141386	2016 JOHN DEERE	HXP GATOR UTV	2016	No		10	2026			12,388		
17	CEM		4001641261	2020 SIMPLICITY	PRESTIGE MOWER	2020	No		10	2030			10,361		
18	CEM		4001641265	2020 SIMPLICITY	PRESTIGE MOWER	2020	No		10	2030			10,361		
19	PD	6050-0101	1FM5K8AR1JGB47654	2018 FORD INTERCEPTOR	UTILITY CRUISER	2018	YES	10	11	2029			69,968	5,405	
20	PD	6050-0102	1FM5K8AR0GGA36926	2016 FORD EXPLORER	UTILITY CRUISER	2018	No		10	2028			68,596		
21	PD	6050-0104	1FM5K8AR9HGD25241	2017 FORD EXPLORER	UTILITY CRUISER	2017	No		10	2027			67,251		
22	PD	6050-0097	1FM5K8AR0GGA38689	2016 FORD EXPLORER	UTILITY CRUISER	2016	No		10	2026			65,932		
23	PD	6050-0092	1FM5K8AR7FGA96748	2015 FORD EXPLORER	UTILITY CRUISER	2015	No		10	2025			64,640		
24	PD	6050-0109	1FM5K8AR6JGC75081	2018 FORD INTERCEPTOR	UTILITY CRUISER	2019	No		10	2029			69,968		
25	PD	6050-0096	2GKFLVEK4E6152777	2014 GMC TERRAIN	SLE	2016	No		10	2026			21,834		
26	PD	6050-0082	1GNSK2E09CR284498	2012 CHEVY TAHOE	4WD SUV	2012	No		10	2022			60,911		
27	PD	6050-0094	3FAHP0HA6CR194667	2012 FORD FUSION	SEDAN	2014	No		10	2024			13,530		
28	PD	6050-0051	40LWB16208P148794	2008 PACE	COMMUNICATION TRAILER	2008	No		25	2033			23,079		
29	PD	6050-0090	1A9S30ES9C1872223	2013 AEP	SPEED CART & TRAILER	2014	No		8	2022			9,364		
30	PD			NEW SPEED CART	SPEED CART & TRAILER	N/A	No		8	2023			9,364		
31	PD			1990 GMC HUMMER			No			0			-		
32	PD			1986 GMC HUMMER			No			0			-		
33	PD	6050-0107	1N6AA1CJ4HN565522	2017 NISSAN TITAN	S	2019	No		10	2029			30,588		
34	PD	6050-0108	2GNFLFEK5F6291911	2015 CHEVY EQUINOX	LT	2019	No		10	2029			12,200	1,965	
35	PD	6050-0078	1G1ZA5EB7AF256087	2010 CHEVY MALIBU	SEDAN	2010	No		12	2022			11,965		
36	PD			2020 FORD INTERCEPTOR	UTILITY CRUISER	2020	No		10	2030			71,367		
37	FD	6050-0087	2G1WD5E32D1261440	2013 CHEVY IMPALA	SEDAN	2013	No		10	2023			5,306		
38	FD	6040-0123	1FM5K8AR7JGB92212	2018 FORD INTERCEPTOR	UTILITY CRUISER	2018	YES	10	11	2029			32,865	4,170	
39	FD	6040-0014	40LWB16294P103671	2004 PACE	HAZMAT TRAILER	2004	No		30	2034			32,987		
40	FD	6040-0045	1FTNW21P84EC09555	2004 FORD F250	PICKUP	2004	No		10	2014					
41	FD	6040-0102	159AIHFDOP003033	1993 STEVENS	FIRE PUMPER/TANKER	2011	No		11	2022			286,110		
42	FD	6040-0103	44KFT4284CWZ22200	2012 HME CUSTOM	FIRE PUMPER/TANKER	2011	YES	10	15	2026			563,081	50,552	
43	FD	6040-0098	44KFT42879WZ21681	2009 HME PUMPER	FIRE PUMPER/TANKER	2010	nterdeptmenta	10	15	2025			552,040		
44	FD	6040-0127	1GCRKSE70CZ216093	2012 CHEVY SILVERADO	PICKUP	2019	No		10	2029			-		
45	FD	6040-0122	44KFT6483GWZ22882	2017 HME AHERNS-FOX	104' AERIAL PLATFORM	2017	YES	20	21	2038			1,856,720	56,322	
46	FD	6040-0125	1G1ZA5EU7CF263478	2012 CHEVY MALIBU	SEDAN	2019	No		10	2029			5,975		

47	FD	6040-0124	1GNFK16397R276847	2007 CHEVY SUBURBAN	1500 LT	2019	No		10	2029		17,926		
48	FD	6040-0089	1FDXF47R68EB48821	2008 FORD F450	AMBULANCE	2008	No		15	2023		244,078		
49	FD	6040-0121	1HTJSSKK6CJ672266	2012 INTERNATIONAL	TERRASTAR RESCUE TRUCK	2017	No		10	2027		287,171		
50	FD	6040-0128	1FDUF5HT9KEF89711	2019 FORD F550	AMBULANCE	2019	YES	5	10	2029		274,871	37,431	
51	FD		3C6UR5CJXLG297987	2020 DODGE RAM	2500 TRADESMAN CREW CAB	2020	YES		10	2030		44,770	57,246	
52	DPW	8050-0090	1HTSHADT71H347780	2001 INTERNATIONAL	BUCKET TRUCK	2018	No		15	2033		213,445		
53	DPW	8050-0095	1GDM7H1J09J516832	1993 GMC	BUCKET TRUCK	2005	No		20	2025		-		
54	DPW	8330-0079	1HTGMADROSH649760	1995 INTERNATIONAL	10 WHEELER	1995	No		30	2025		121,449		
55	DPW	8050-0064	1HTWDAAR6AJ254747	2010 INTERNATIONAL	7400 2WD W/ PLOW	2009	No		13	2022		163,343		
56	DPW	8050-0065	1HTWEAAR3AJ254749	2010 INTERNATIONAL	7400 4WD W/ PLOW & WING	2009	No		15	2024		192,673		
57	DPW	8050-0069	1HTWEAAR9BJ409774	2011 INTERNATIONAL	7400 4WD W/ PLOW & WING	2011	No		15	2026		200,457		
58	DPW	8050-0068	1HTWDAZR6BJ410033	2011 INTERNATIONAL	7400 2WD W/ PLOW	2011	No		15	2026		176,807		
59	DPW	0078 & 805	3HAWDSTR7HL020888	2017 INTERNATIONAL	7400 4WD W/ PLOW	2016	No		15	2031		221,321		
60	DPW	0079 & 805	3HAWESTR4HL020859	2017 INTERNATIONAL	7400 2WD W/ PLOW	2016	No		15	2031		195,210		
61	DPW	8050-0086	3HAWGTAT8KL620032	2019 INTERNATIONAL	7400 10 WHEELER	2018	YES	10	30	2048		191,513	82,835	
62	DPW	8050-0087	1HTWLAZR87J444906	2007 INTERNATIONAL	7500 2WD W/ PLOW	2018	YES	10	7	2025		173,341	43,550	
63	DPW	8050-0075	1FDWF3HR3AEA14424	2010 FORD F350	DUMP TRUCK W/PLOW	2014	No		15	2029		62,742		
64	DPW	8050-0072	1FDRF3H60CEC13131	2012 FORD F350	DUMP TRUCK	2012	No		15	2027		55,137		
65	DPW	8050-0082	1FTBF2B63GED28966	2016 FORD F250	PICKUP	2016	No		8	2024		35,179		
66	DPW	8050-0100	1GCEK19C39Z291265	2009 CHEVY SILVERADO	PICKUP	2013	No		9	2022		33,813		
67	DPW	8050-0059	A33356	2008 KOMATSU	WHEEL LOADER WA320	2008	No		20	2028		181,607		
68	DPW	8050-0073	1DW624KPJCE644488	2012 JOHN DEERE	624K WHEEL LOADER	2014	No		20	2034		211,117		
69	DPW	8050-0092	1DW524KHJF692941	2019 JOHN DEERE	524K WHEEL LOADER	2018	YES	10	20	2038		2,070,967	15,240	
70	DPW	8050-0063	EW17003029	2000 VOLVO	EW170 EXCAVATOR	2009	No		15	2024		189,426		
71	DPW	8050-0088	1FVACXDT7HHHW2318	2017 JOHNSTON FREIGHTLINER	SWEEPER 3000	2017	No		20	2037		343,059		
72	DPW	8050-0001	515832635	2015 BOBCAT	S450 SKIDSTEER	2000	No		20	2020		32,500		
73	DPW	8050-0070	AU4Y11252	2011 BOBCAT	S130 SKIDSTEER	2011	No		15	2026		36,600		
74	DPW	8050-0066	A3L335497	2010 BOBCAT	S160 72" BLADE	2010	No		15	2025		35,883		
75	DPW			SPRAYER #1			No			0		0		
76	DPW			1973 SNO-GO	BLOWER		No			0		0		
77	DPW			1978 SNO-GO	BLOWER		No			0		0		
78	DPW		125	BRYANT	SIDEWALK SANDER		No			0		0		
79	DPW			BRYANT	SIDEWALK SANDER		No			0		0		
80	DPW			BRYANT	SIDEWALK SANDER		No			0		-		
81	DPW		589	BRYANT	SIDEWALK SANDER		No			0		-		
82	DPW		VT131492	2000 HANDMADE TRAILER	UTILITY TRAILER; 26' 12T		No			0		0		
83	DPW		VT318449	2005 HANDMADE TRAILER	UTILITY TRAILER; 22' 8T		No			0		0		
84	DPW		1F9P41426EM339224	2014 FALCON TRAILER	UTILITY TRAILER; 14' 3T		No			0		0		
85	DPW			2007 INGERSOLL RAND	AIR COMPRESSOR		No			0		0		
86	DPW	8300-0189	X102032X	2001 SUPERPAC	6620 ROLLER	2011	No		20	2031		142,988		
87	DPW			1999 LINCOLN WELDER	WELDER		No			0		0		
88	DPW			2008 AIR DRILL	AIR DRILL		No			0		0		
89	DPW			JACK HAMMER	JACK HAMMER		No			0		0		
90	DPW			SMALL TORCHES	SMALL TORCHES		No			0		0		
91	DPW			2012 CUT-OFF-SAW	CUT-OFF-SAW		No			0		0		
92	DPW			2020 CUT-OFF-SAW	CUT-OFF-SAW	2020	No		5	2025		1,601		
93	DPW			2007 CEMENT MIXER	CEMENT MIXER		No			0		0		
94	DPW			2000 CEMENT MIXER	CEMENT MIXER		No			0		0		
95	DPW	8050-0076	1F9P41426EM339224	2014 FALCON	ASPHALT RECLAIMER	2014	No		15	2029		31,670		
96	DPW			CHAIN SAWS	7x CHAIN SAWS		No			0		0		
97	DPW			PAN TAMP	PAN TAMP		No			0		0		
98	DPW			PAN TAMP	PAN TAMP		No			0		0		
99	DPW			GRADER ATTACHMENT	GRADER ATTACHMENT		No			0		0		
100	DPW			2016 PAVEMENT CUTTER	PAVEMENT CUTTER; CART MOUNT		No			0		0		
101	DPW	8050-0093	1HTWDAZR6BJ275800	2011 INTERNATIONAL	7400 W/ PLOW	2018	YES	10	5	2023		166,610	69,510	
102	DPW		DDD0DV23NJNTT0539	2018 CASE	DV23 DOUBLE DRUM ROLLER	2020	YES	20	21	2041		62,900	48,164	
103	DPW	8050-0094		QUICKMILL PLANER	18" COLD PLANER	2018	YES	10	15	2033		20,051	16,673	
104	DPW	8050-0098	RL4J-6516	GENIE LIGHTING TRAILER	KUBOTA ENGINE POWERED LIGHT PLANT	2019	No		15	2034		19,132		

105	DPW	8050-0099	RL4J-6513	GENIE LIGHTING TRAILER	KUBOTA ENGINE POWERED LIGHT PLANT	2019	No		15	2034		19,132		
106	DPW	8050-0097	1HTKTSWK6LH852222	2020 INTERNATIONAL	CV515 W/ PLOW & SANDER	2020	YES	20	15	2035		111,034	124,778	
107	DPW	8050-0096	1HTEDTAR5MH625321	2021 INTERNATIONAL	HV507 SIDE DUMP W/ PLOW & SANDER	2020	YES	20	15	2035		211,301	246,369	
108	DPW			2020 CASE	590SN LOADER BACKHOE	2020	YES	20	20	2040		176,382	140,283	
109	SEWER		1FDXE45P44HA47595	2004 FORD E350	OSAGE	2014	No		10	2024		48,168		
110	SEWER			2004 ARIES CAMERA	ON MINI-BADGER	2004	No		18	2022		13,005		
111	SEWER	8300-0217	1FVHG3FE8JHS1482	2018 FREIGHTLINER	CAMEL 200 EJECTOR VACTOR	2017	No		20	2037		518,089		
112	SEWER			TRANSIT			No			0		0		
113	WWTP		60238	2004 KOMATSU	BUCKET LOADER	2020	YES	20	10	2030		188,944	40,526	
114	WWTP	8330-0080	1GNUKAE03AR186809	2010 CHEVY	TAHOE	2010	No		12	2022		33,813		
115	WATER	8200-0367	1FDWE35P89DA83908	2004 FORD F350	VAN REMOUNT	2010	No		12	2022		46,298		
116	WATER	8200-0337	1FTBF2B61GED28965	2016 FORD F250	PICKUP	2016	No		10	2026		36,600		
117	WATER		153225U86953	1986 INGERSOLL RAND	AIR COMPRESSOR		No			0		0		
118	WATER			2001 HAMMER	ATTACHED TO BUCKET		No			0		0		
119	WATER			2020 Hoe-HAMMER 950#	ATTACHED TO BUCKET	2019	No		20	2039		2,112		
120	WATER			HONDA	TAMP		No			0		0		
121				AMERICAN TRENCH	8x6 TRENCH BOX VARIABLE	2019	No		20	2039		12,383		
122	WATER			JAX	10x6 TRENCH BOX VARIABLE	2019	No		20	2039		11,654		
123	WATER			MULTIQUIP	SMALL PUMP		No			0		0		
124	WATER		1208C-GS 44AW	1968 CARTER PUMP TRAILER	UTILITY TRAILER		No			0		0		
125	WATER			JACK HAMMER	JACK HAMMER		No			0		0		
126	WATER		61257314	1983 NORMA	UTILITY TRAILER 12'; 1500LB	1983	No		45	2028		1,699		
127	WATER			2020 UTILITY TRAILER; 22' 4T	UTILITY TRAILER	2020	No		20	2040		3,715		
128	WATER			1992 TAP MAC	TAPPING MACHINE		No			0		0		
129	WATER	8200-0366	3FAHPOGA3BR269034	2011 FORD FUSION	SEDAN	2018	No		5	2023		19,632		
148	<b>TOTAL</b>											<b>12,314,377</b>		



# *City of Barre, Vermont*

## *“Granite Center of the World”*

Carolyn S. Dawes  
City Clerk/Treasurer

6 N. Main St., Suite 6  
P. O. Box 418  
Barre VT 05641  
Telephone (802) 476-0242  
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cdawes@barrecity.org

To: Mayor, Councilors, Manager  
From: Carol Dawes, clerk/treasurer  
Date: December 11, 2020  
Re: Town Meeting elections

Due to COVID the VT legislature has put in place some options for changes to the way town meeting elections are run for 2021. The legislature is also preparing additional emergency legislation to be presented immediately upon establishing the 2021 session. Additionally, there are options already available to the City that we’ll need to discuss and choose around location, set-up, and mailing absentee ballots.

### **ACT 162 OPTIONS**

**Waiver of nominating petitions:** As we’ve discussed before, Act 162 has waived the requirement for nominating petitions for 2021. Candidates for elected office are only required to submit a consent of candidate form. This is true for all city and school elected offices. The consent form must be submitted by the usual deadline of the 6<sup>th</sup> Monday before the election. Using the standard 1<sup>st</sup> Tuesday in March town meeting date, the consent forms are due to the clerk’s office by 5:00 PM on January 25<sup>th</sup>. FYI – the form is available in the elections section of the City website.

**Holding elections by Australian ballot:** Act 162 grants authority to selectboards and city councils to hold their town meeting elections by Australian ballot instead of floor votes for those towns that hold traditional in-person floor town meetings. This doesn’t impact Barre City, as we already vote everything by Australian ballot.

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### **PROPOSED LEGISLATION**

**Moving election day:** The legislature is proposing to allow towns to move their annual town meetings and elections to a later date to accommodate possible outdoor meetings and voting, or to allow time for vaccinations to have an impact. However, at the earliest the legislature would approve this around January 15<sup>th</sup>. The deadline for petitions for ballot questions is January 18<sup>th</sup>, and for nominating consent forms is January 25<sup>th</sup>. Council is scheduled to approve the warning on January 26<sup>th</sup>. It would be difficult to plan for moving the date when it’s not clear that the legislature will actually approve the change. I recommend the City plan on holding our Annual Town Meeting on March 3<sup>rd</sup>, as originally scheduled.

**Mailing ballots to all voters:** The legislature is proposing to allow towns to mail ballots to all voters, similar to what was done for the November general election. However, there are a couple of concerns:

1. The cost for mailings would be borne by the City – postage and additional printing, as we'd need to print many more ballots than we usually do. The additional costs are approximately \$6,000 (assuming printing, outgoing postage and return postage).
2. Timing is problematic – because of the strict timelines associated with when the warning is approved, and when nominating consent forms are due (school forms are due a week later than the City forms), ballots aren't printed and available until about 20 days before the election. To prepare and mail out approximately 6,000 ballots would take a significant amount of time. Voters would receive their ballots with only about 2 weeks to get them back to the Clerk's office.

**Granting authority to the Secretary of State's office to establish emergency guidelines:** Similar to what was done for the August primary and November general election, the legislature is planning to grant the SOS the authority to establish emergency guidelines for town meeting. Some of the things they put in place for the 2020 elections included early processing of absentee ballots, allowing outdoor or drive-through polling places, procedures for emergency change of polling place, allowing election officials from other towns, and procedures for handling ballots should they be mailed to all voters.

FYI – the legislature does not intend to waive petitions for public ballot questions or funding requests. Selectboards and Councils have the right to place any article on their ballot, and they can waive the petition requirement, should they choose to.

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**OTHER ITEMS FOR CONSIDERATION**

**Postcard mailing to encourage absentee ballot requests:** Rather than automatically mail ballots to all active voters, another option is to mail postcards to all voters, reminding them they can request an absentee ballot by calling the office or going online. The City would bear the cost of printing and postage (estimated to be \$1,000). The advantages of the postcard are:

1. It can go out much earlier than the ballots.
2. It's cheaper than mailing ballots to all active voters.

There would still be a significant increase in the number of ballots to be printed and postage for mailing out absentee ballots. And the City will need to make the decision as to whether cover the return postage or not.

**Polling place location & set-up:** Traditionally we vote in the auditorium, dividing the space into thirds to accommodate the three wards. Due to COVID, it might make more sense to keep the flow of traffic limited through the polling place, and have all voters in a single line. This will slow down the process, but we handled just under 900 people at the polls in November, and my hope is we'll have similar numbers in March, with most people choosing to vote absentee. I will work out the details with the Board of Civil Authority, as I did for November. We have a significant amount of PPE left over from November, with the exception of wipes, which we'll need to order.

We will plan on using the auditorium unless the decision to close the BOR for the season is made before we approve the warning on January 26<sup>th</sup>. If that's the case, we may explore drive-through options like we did with the August primary. It would be cold in the BOR, but it's a safer environment and procedure than having people inside the auditorium.

If we're in the auditorium we will likely need additional personnel. We had grant funds to help cover the costs of additional people for the November election, but won't have funds available for March. Any additional costs will come out of the general fund budget.

# CITY COUNCILOR ONBOARDING

## Needs for Day After Town Meeting Day:

- Email setup and training on access (HR Admin)
  - Create user account on PACIF University (link in the portal) (HR Admin)
    - Account created along with email setup
  - Supply username and Password to Staff Portal (HR Admin)
  - Granite Name Plaque (Exec Asst to Manager)
  - Business Cards (Exec Asst to Manager)
  - Parking Permit (City Clerk/Treasurer)
  - Provide information for mailing and to receive stipend (City Clerk/Treasurer)
    - Place contact information on City Website (Exec Asst to Manager)
  - Oath of Office (City Clerk/Treasurer)
- \*Carol noted that Portal should be available for Town Meeting Day

## City Overview

### List of Responsibilities of the Councilor

- Receiving Council Packets – Need to note if you want to receive this in paper or email
- Policies – Orientation and Review – Can Request a “Policy Book”
  - Council Policies ([website](#))
  - Operational and Personnel Policies (to be in the portal)
    - Technology Use Policy and Code of Conduct Policy; could be related to Councilor Onboarding and available for discussion
- Charter and Ordinance ([website](#))
- Vermont Statutes online ([website](#))
- Agendas and Minutes ([website](#))
- Most recent Budget – passed/failed on Town Meeting Day (website)
  - Also review Water/Sewer Budget
  - Be aware of Capital Plan and Infrastructure Projects
  - Review the most recent Audit
- City Councilors are also members of the BCA. There is an orientation book that will be provided from the City Clerk.
- Organization Chart (portal)
  - Department Head to attend a council meeting (set up through Manager/Dept Head)
  - Staff for meetings include - Manager, Public Safety Director, Public Works Director, Facilities, Human Resources, Planning and Zoning, Finance Director (TBD)
    - Initial meetings, have two key staff present at a time)
- Collective Bargaining (4) contracts (portal)
- Audit/Conflict of Interest Form (sign if required) (Auditor)
- Training – (HR Admin)

- PACIF university and Select Board Institute (link in the portal)
- Municipal Land Use (document in Portal)
- Local Government Day (Capitol Plaza) (February – HR Admin sign up Councilors)
- 2017 State Government Municipal Day (National Life) (Fall – HR Admin sign up Councilors)
- VLCT Town Fair (Fall – HR Admin sign up Councilors)
- Sexual Harassment training?
- Items of Interest:
  - Public Official Liability Insurance
  - Committees/ Boards (Councilor volunteers, appointed by Council/Mayor)
    - Listing of them, with members and contact information (Manager)
    - Discuss City Council appointments and approvals vs. Mayoral appointments
  - Robert Rules of Order (suggest reviewing information out on the web vs. having a formal training/cheat sheet)
    - Mayor acts as spokesperson
      - Councilors cannot act on behalf of the City unless directed by Council
    - Quorum is 4, majority of the Council including Mayor
      - Regardless of number in attendance, 4 votes needed to pass items as warned
      - At least one person present at meeting location with 3 calling in.
      - 5 of 7 members needed for 2/3rd majority votes
  - Meeting Types (Special, Regular, Emergency)
    - Charter allows Mayor to call a Council Meeting with 4 hours' notice, rather than 24. Be aware of difference between Charter and training materials
- Meeting with the Mayor (Set up between Councilors)
  - Discussion on Council Priorities
  - Discussion on concerns/issues
  - Improvements to be made to onboarding process
- Set up Ground Rules
  - Discuss within the first two meetings after election

## City Facility Tour

**Spread out over the first number of council meetings vs. having a staff bring an individual or group around? (Set up with Manager/Department Head) (When?)**

- City Hall
- Water Treatment Facility
- Waste Water Treatment Facility
- Public Work Campus
- Alumni Hall, Auditorium, BOR
- Public Safety Building – Fire, Rescue and Police
- Optional (or over Summer) – pool, parks, key projects; make aware of city properties

- What other parcels does the city own (Barre Town, Orange, East Montpelier, etc.)

## Identify a Mentor

- Provide information for a senior Council member to contact to ask questions that will arise during the first few weeks on City Council.
- Serve as a contact and follow-up with the new Councilor for the first one to three months to help him or her become acclimated.

Some other roles the mentor may help with:

- Tour the Facilities and Properties with the new Councilor.
- Introduce the new Councilors to others in the City with whom he/she may have frequent communication with.
- Follow up with the Councilor after meetings for the purposes of introductions and role clarity.

## What to Expect as a Councilor?

Most people remember their first day on a new Board or Council. Our goal is to make you feel welcome and provide you with the tools, knowledge and an orientation plan that will start you on a path to a successful career with the City of Barre.

Councilors will receive this information, introductions to staff, and the ability to tour the City facilities. The tour may include discussion of safety and emergency response plans. You will be given your City of Barre Portal login user name and password and an overview of what is on the website.

You will also spend time speaking with the City Clerk/Treasurer. There will be some forms to complete for payroll and to receive a parking pass. The Mayor or mentor will provide an overview of what to expect in the days ahead and provide you with the opportunity to discuss any additional questions you may have. If you are elected during a Ward Caucus, you may work with the Manager to set up meetings to introduce yourself to Department Heads, which can occur during facility visits.

There will be several training opportunities afforded to you. You will receive a welcome e-mail with instructions for how to access PACIF university and Select Board Institute online.

### **What to expect in the months ahead?**

You will meet with regularly at Council meetings, which are typically every Tuesday at 7:00 p.m. Meetings may be cancelled if there isn't much to discuss. If there is no meeting, warrants are to be signed by the Mayor, or the Council designated "Deputy Mayor" if the Mayor is not available.

Committees, Boards, Commissions, and work groups will meet on scheduled that they set up. You may attend any public meeting and may serve as a member of one or more of them as well. These groups also may come before City Council to present.



## Dates to Remember:

### BARRE DOWNTOWN CALENDAR OF EVENTS (Historical):

JANUARY:	Limited <a href="#">HOMELESS VIGIL/AWARENESS (2013-14 CITY HALL PARK)</a>
FEBRUARY:	ONE COMMUNITY, ONE HEART CAMPAIGN, FIREWORKS, ICE SCULPTURE CONTEST, FIRE DEPARTMENT, ART IN WINDOWS (VDAY). ANTIQUES COLLABORATIVE
MARCH:	ART IN WINDOWS (STUDENTS)
APRIL:	EASTER SERVICE (CURRIER PARK), EGG HUNT, SUNRISE WORSHIP (CURRIER PARK)
MAY:	MOTHERS DAY, CAR SHOW (THUNDER ROAD), MAKERS FAIRE AND BBQ (PARTNERSHIP AND VGM), MEMORIAL DAY PARADE, <a href="#">BIKE RACE (SPARTA SYNERGY 2014/2015)</a>
JUNE:	ROCK FIRE EVENT TIE IN/SIDEWALK SALES, FATHERS DAY, CONCERTS IN THE PARK, FLAG DAY, (VETERANS COUNCIL), <a href="#">CARNIVAL (CV CATHOLIC SCHOOL)</a> , <a href="#">KIDS IN THE PARK (CURRIER PARK 2014)</a> , <a href="#">VERMONT CANCER NETWORK PARADE (2015)</a>
JULY:	HERITAGE FESTIVAL, CONCERTS IN THE PARK, DOWNTOWN SHOPPING SPREE
AUGUST:	CONCERTS IN THE PARK, SING-A-LONG/PRAYER/GAMES/MORNING STAR FELLOWSHIP (CURRIER PARK), <a href="#">SIDEWALK SALE - ANTIQUES (2017)</a>
SEPTEMBER:	SUNDOWN SPECTACULAR, MUSIC (CURRIER PARK) <a href="#">CHICKEN BINGO (2013)</a> , <a href="#">STAND DOWN EVENT (2017)</a>
OCTOBER:	TRICK OR TREAT, EMPLOYEE COSTUME CONTEST, PUMPKIN HEADS HAUNTED HOUSE (VGM), <a href="#">GRANITE FESTIVAL/OKTOBER FEST (2018)</a>
NOVEMBER:	BARRE 5K RACE (BARRE PARTNERSHIP), BOY SCOUT PARADE (2018) VETERANS DAY PARADE, HUNTERS WIDOW SALE, BARRE OPEN HOUSE, SANTA PARADE, PRESENCE AT CRAFT FAIR, CIDER MONDAY, EMPLOYEE APPRECIATION DINNER
DECEMBER:	BARRE UGLY SWEATER DAY, HOLIDAY PARADE, WINTER VIGIL (CURRIER PARK), <a href="#">SNOW MAN (Proposed)</a>
ALL YEAR:	FOLLOWING HAVE HAD ENTERTAINMENT LICENSES WITH YEAR-ROUND EVENTS

BARRE OPERA HOUSE/ OLD LABOR HALL/ SOUTH SIDE TAVERN/ BARRE ELKS CLUB/ CORNERSTONE/  
GUSTOS/ LADDER 1 GRILL/ MULLIGANS/ ESPRESSO BUENO/ STUDIO PLACE ARTS/ AMERICAN LEGION/  
ALLEY CAT/ VERMONT GRANITE MUSEUM

## City Council Calendar of Events

- January
  - 1<sup>st</sup> Public Hearing (2<sup>nd</sup> either Late Jan/early Feb) for Charter Changes
  - Warn Charter Changes and the Annual Meeting Warning, Accept petitions, ballot items
  - Review Budget/Presentation of the BSU budgets
  - Annual Report, Dedications, and Pictures
  - Charge Point Service Renewal
- February
  - Approve Highway Mileage Certificate
  - Approve No Appeal of Suit Pending the Grant List
  - Absentee Ballots sent
  - Informational Meetings for questions on the ballot
- March
  - Discussion on Reappointments and new appointments to City bodies
    - Mayoral Appointments/Committee Appointment
    - Appointments to CV Regional Planning Commission/ ADA Coordinator, CVSWMD, Town Service Officer, Zoning Administrator, Health Officer, Deputy Health Officer, City Committees and Commissions
  - Audit Presentation
- April
  - Sexual Violence Awareness Week/Month
  - Egg Hunt
- May
  - Green Up Day
  - Thunder Road Car Show and Parade
  - National Peace Keepers Memorial Day Ceremony and Parade
  - Poppy Month – Mayoral Proclamation (day)
  - Yard Waste Drop off at the Auditorium
    - Was “Clean up your act Day” (June 18<sup>th</sup>, 2011)
- June
  - Tax Anticipation Note
  - Current Expense Note
- July
  - Approve the Property Tax Rate
  - Approve Paving Contracts
- September
  - Senior Center Month – Mayoral Proclamation
- October
  - Breast Cancer Awareness Month
- November
  - November 1<sup>st</sup>, extra mile day
  - Towing Contract and winter park ban
  - Free Holiday Parking request/window judging request

- December
  - Snow Bees/ Thunder Chickens Snowmobile request
  - Dollar Drop on Main Street
  - Council Meeting to warn 1<sup>st</sup> and 2<sup>nd</sup> Public Hearing for Charter Changes

### Check List:

- Meet with City Clerk/Treasurer for Parking Badge
- Meet with City Clerk/Treasurer for payroll information regarding stipend, W-4 and I-9
  - Need to bring in two forms of identification (Passport, Driver's License, SS Card)
- Meet with City Clerk/Treasurer to complete Oath of Office
- Provide City Manager with contact information for website and mailings
  - Mailing Address, personal email, phone contact
  - Place of work, work phone and other contact information as needed
- Receive Email Account and Portal Access from HR Administrator
  - Access PACIF University through the Portal
- Receive Granite Name Plaque and Business Cards from Exec Assistant to the Manager
- Review City Policy, Ordinance, Charter, and State Statutes
- Become familiar with the City Budget and review previous meeting minutes and agendas
- Become familiar with the City Organization Chart and understand who the department heads are.
- Review the four (4) City Collective Bargaining Agreements

### Items for Consideration for City Council

- Appoint:
  - Animal Control Officer – with Barre Town (February)
  - Committees (See Below)
- Approval of:
  - Accept donations (monuments, benches, etc.)
  - Animal Holding Agreements (January)
  - Bonds (varies)
  - Building Permits (varies)
  - Certificate of Highway Mileage (February)
  - Certificate of Open Highway (March)
  - Closing the Grand List (after any contested properties are resolved)
  - Current Expense Note – CEN (May 2011 Flood)
  - Downtown Designation Renewal (5 years)
  - Easements (varies)
  - Error and Omissions Report by City Assessor (varies)
  - Fee Schedule changes (varies on fees and timeline)
    - Civic Center Complex Rate increases (varies)
    - Set Water/Sewer Rates (May or June)
  - Food and Entertainment licenses

- Grants (varies, see below)
- Letters of Support (varies)
- Land and Timber Sales (varies)
- Land Option and Purchase Agreements (varies)
  - Sales of property like Ward 5 School
- Mayoral Proclamations
- Plans for the City (varies, see below)
- Ratify GBCJC Board of Directors (varies)
- Ratify Steel Workers/DPW/Firefighters/Police contracts (varies)
  - Listen to Union Grievances (varies)
- Parking Lot Lease Agreements
  - Lease of Sidewalk usage
- Set Tax Rate (July)
- Staffing items
  - Annual Evaluation of the City Manager
  - Hiring City Manager
  - Set the City Clerk/Treasurer Compensation
- Tax Anticipation Notes - TAN (May)
- Tax Sales (varies)
- Utility Relocation Agreements
- Vehicle/Equipment Purchases (varies)
  - Ambulances, fire trucks, dump trucks, tractors, vectors, etc.
- VTRANS Annual Financial Plan (March)
- Award
  - Audit contract
  - Heating Oil and Fuel Bids
  - Mowing Bids (May)
  - Paving Bids (May or June)
  - Supply Bid (Annual - June)
- Review
  - Capital Equipment Plans and Infrastructure Projects
    - Storm Culvert Replacements (as funded)
  - Facility repairs and improvements (as funded or emergency repair)
    - WWTF Digester
  - Legislative changes (varies)
    - Ask for Representatives to give presentation in June, or as needed
  - Manager's Budget
  - Meeting Schedule of City Council
- Members of
  - Barre Civil Authority meetings (varies)
  - Board of Abatement
    - Property abatement
    - Water and Sewer abatements
  - Liquor Control Board (licenses, annual renewals)
  - Joint Meetings for CVPSA

- Legal Matters
  - Issues come up (varies)
- Plans
  - National Flood Insurance Program
  - HR Plan – staffing (do we have one?)
  - 2009 Stevens Branch River Corridor Management Plan
  - 2012 Hazard Mitigation Plan
  - Source Water Protection Plan
  - Solid Waste Implementation Plan (SWIP)
  - Capital Improvement Plan/Equipment Plan
  - Energy Plan
  - Parks and Recreation Plan
  - Open Space Plan
  - Long Range Bicycle and Pedestrian Plan
  - Gunners Brook Mitigation Plan
  - North Main Street to Summer Street Plan
  - Housing Distribution Plan (2008 Regional Planning Commission)
  - 2010 City Plan, adopted in 2014
  - VELCO’s Long-Range Transmission Plan
  - 2011 Rapid Response Plan
  - 2011 Emergency Operations Plan
  - Materials Management Plan
- Grant Applications (varies with group and timeline)
  - Historic Grants
  - “Last Chance” Mitigation Grant
  - USDA Rural Development Grant
  - Community Development Block Grant
  - Circle/Barre City Policy Arrest Grant
  - Downtown Transportation Fund Grant
  - Pedestrian Program Grants
  - BGS Grant
  - Granite City Grocery Grant Application
  - Federal Arrest Grant Program
  - Department of Justice Grant
  - DTF Grant
  - VTrans Grant
  - Century 21 Grant
  - ANR Ecosystem Restoration Grant
  - CDBG-DR Match Grant for Harrington Avenue Buyouts
  - Water Asset Management Grant
  - ERP Grant
  - Clean Diesel and Clean Water Initiative Grants
  - VCDP Scattered Sites Grant
  - Municipal Roads Grant
  - Asset Management Grant

- Committee and Partner Updates
  - Semprebon Committee (disbanded)
  - Bike Path Committee (rename)
  - BADC
  - BP (Heritage Festival, other)
  - Budget Committee/Financial Status Report
  - Barre Housing Authority (Quarterly update?)
  - Civic Center Committee
  - CVPSA
  - VGM
  - DRB (separate entity)
  - Public Safety Committee (Police and Fire)
  - Status updates from our Inspection Program (Annually?)
  - GMTA (Annually?)
  - District Offices of Dept of Health, DOC, etc. (annually?)
  - Aldrich Library presentation (annually)
  - Transportation Advisory Committee (Annually?)
  - ADA
  - Planning Commission
  - Cemetery Committee
  - Cow Pasture Committee
  - Dog Park Committee
  - Recreation Committee
  - Mathewson Playground Committee
  - Animal Control Committee
  - Granite City Grocery
  - CVSWMD
  - Vermont Youth Conservation Corps
  - Housing Inspection Program
- Events
  - Grand Prix Race (Magic Wheel)
  - Farmers Market (Joanne Darling/Scott Ackerman, now through Barre Partnership)
  - Taste of Home Show, Taste of Barre event
  - Barre Merry Holidays (Parade, Tree lighting, Fireworks)
  - JROTC Demonstration of National Drill Competition
  - Boy Scout/Eagle Scout Presentations
  - Presentations from College/University Students on areas of improvement in the City
  - SHS History Project Presentations
- Funds
  - Keith Fund Policy
    - Donations to 2012 Flood and Fuel Campaign
    - CVCAC (Capstone) Fuel Assistance Program
  - Brusa Trust
    - Recreation Program Scholarships
    - Shakespeare Program at Highgate

- Revolving Loan Fund with Downstreet
- Debt Services
- Bonds
  - Overview on Bonding
- Other other?
  - Cobblestone distribution
  - Approve processions/parades and other street closures
  - Approve Coin Drops
    - 6 Coin Drops
  - Letters, Thank yous, Awards by our City Staff
  - ISO Rating (current 3, tied for 1<sup>st</sup> in the State)
  - Mayoral proclamations
  - Resolutions
  - Public Hearings
  - Quasi-Judicial Hearings
  - Proper storage of 9V Batteries
  - Attend Dedication, Retirement, and Ribbon Cutting ceremonies/ Open Houses
  - Barre Farmers Market Location
  - Meet the Bike Patrol Bees
  - Home Share Now (Christina Goodwin)
  - Introductions of State's Attorney

## Manager to Send New Councilor Announcement

- Manager to prepare public announcement/press release.
  - Will need to meet with the Councilor to learn some information about them
  - Welcome the Councilor at the first Council meeting
- Message to staff:
 

On <start date>, <Councilor Name> will be joining us in the position of <Position Title>. In this role, he/she will be responsible for <list some key duties>. <Brief overview of background and experience if appropriate>.
- Message to Councilor:
 

Dear <name>,

Welcome as a Councilor of the City of Barre.

Attached, please find some information to help orient you with the City of Barre as well as a brief overview of what you can expect as a new employee. Our office is located at <building address>. *(Provide instructions for entering building and parking).*

I will be setting up Facility Tours and meetings with Department Heads. So that you are aware, below is a List for Facilities:

<List of Facilities>

If you have any questions, please feel free to contact me at <phone, email>.

<Attachment or link to Organization Chart>

## Onboarding Plan and Schedule

The Manager will establish a timeline to assist Councilors in preparing for an effective onboarding experience. It is formatted to allow for the manager to add any additional tasks or information unique to the position.

	Timing	General Activities
<b>Welcome: Day 1</b>		
<b>Orientation: Week 1-4</b>	Week 1	
	Week 2	
	Week 3	
	Week 4	
<b>Acclimation: Months 1-3</b>	Month 1	
	Month 2	
	Month 3	





# • *City of Barre, Vermont*

*“Granite Center of the World”*

Steven E. Mackenzie, P.E.  
City Manager

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Barre, VT 05641  
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FAX (802) 476-0264  
[manager@barrecity.org](mailto:manager@barrecity.org)

To: Mayor Lucas Herring and the Barre City Council

From: Steven Mackenzie, P.E., City Manager

Re: Department Head Reports

Report Date: December 11, 2020

In order to keep you informed of the Department activities of the office, I'm forwarding this report of activities of the City staff for the previous Friday - Thursday. If there are any additional questions please do not hesitate to ask.

## **1. CLERK/TREASURER'S OFFICE:**

- City Hall remains closed to the public. The land records vault in the Clerk's office is open by appointment on Tuesdays, Thursdays and Fridays.
- To date 43 people have applied to the Vermont COVID Arrearage Assistance Program, which provides funding assistance for delinquent utility bills. Payments totaling just over \$17,300 have been approved, and we've received just over \$9,000 to date. Customers must register/apply online before the December 15<sup>th</sup> deadline, however, the program is expected to run out of available funds before the application deadline. The online application website is being checked several times a day to make sure we're verifying the information as soon as possible, as applications are being funded on a first come, first served basis until the funds are exhausted.
- Working with the Buildings and Community Services Department on a disinterment request to remove remains buried at Hope Cemetery for transfer to another cemetery in the area. Such a disinterment requires written authorization from all surviving family members. We're waiting on one last authorization form to be received. Not sure this will get done before the receiving cemetery closes for the winter season.
- Water/sewer bills were mailed on Monday, December 30<sup>th</sup>, and are due by December 31<sup>st</sup>.
- Annual license renewal applications have been mailed out, and will start coming to Council for approval over the next several weeks.

- The three bond applications for the \$1.7M bond approved by the voters back in March will be submitted by close of business on December 11<sup>th</sup>. Because the bond touches the general fund, water enterprise fund and sewer enterprise fund, each fund must submit a separate application with relevant financial information.
- The second round of information requests have been received from the VT State Auditor's office for the state TIF audit, and our second video meeting is scheduled for Thursday, December 17<sup>th</sup>.

## **2. BUILDING AND COMMUNITY SERVICES:**

- I participated in the Civic Center Committee Zoom meeting on Tuesday.
- The DMV held CDL testing on Wednesday in the Civic Center parking lot.
- I participated in the Tree Committee Google meeting on Wednesday evening.
- On Thursday, I received an update on the Opera House renovation project. Thursday was a busy day as we had technicians from New England Air performing maintenance on the AUD boilers and another team at the Public Safety Building installing additional heating to the dispatch area. We also had Absolute Spill Response pick up three barrels of waste oil from the BOR that have been accumulating for a while.
- On Friday, I participated in a conference call with the City Manager and the Assistant BCS Director regarding the BOR and the possibility of closing it for the season.
- Don worked on picking up summer baskets, etc., as we move deeper into the winter season.
- The Facilities crew finished installing the balcony seating in the AUD. They also did a deep clean in the AUD gym and lobby. We removed the carpeting from the storage room off the main room of Alumni Hall in preparation of the rest room renovation project. We will also remove the sinks and toilets from the existing restroom.

### **2a. RECREATION:**

- Corresponded again with VT State High School Hockey scheduler and added 3 Lyndon Institute High School Hockey games and 3 St. J Academy High School hockey games at the B.O.R. Also booked 3 high school practice sessions a week for Northfield High School. Phone calls and emails with the Athletic Directors were a part of the scheduling.
- Communicated with rink operators across the state regarding the COVID impact along with other questions.
- Worked on B.O.R. revenue projections and reports.
- Met with BCS Director, City Manager, and Finance Director pertaining to the B.O.R.
- Attended Civic Center Committee meeting.
- Worked on grant application
- Worked on swimming pool manual and researched summer camp programs.
- Many emails this week - networked with VRPA Director on items pertaining to COVID mandates pertaining to programs, gatherings, etc.
- Sent out information to PRT committee on joint PRT-TAC meeting on December 16.

### **3. DEPARTMENT OF PERMITTING, PLANNING AND ASSESSING:**

#### **Planning – Janet:**

- Attended City Council meeting Tuesday night;
- Participated in collaboration meeting between City and BADC on Wednesday afternoon;
- Participated in the Planning Commission meeting Thursday evening;
- Met with Contract Assessor and Assessing Clerk to go through draft RFP for the city-wide reappraisal, and get ready for Tuesday night Council meeting to report that we met;
- Met with BADC and Partnership Directors Friday morning regarding 2 possible grant opportunities and brainstormed ideas for one or the other;
- Met with DPS Financial Director via telephone to go through the FEMA covid grant and what else can be submitted and how they will get us out funds;
- Prepared a rebuttal email to the State Tax Department for the LGER grant final amount, that the Finance Director and I believe they erred when taking funds away from us in their final analysis;
- Gathered, reviewed, prepared the second and final requisition submittal to the State's LGER grant;
- Assist fellow staff with information, help, etc.;
- Return phone calls, emails.

#### **Permitting – Heather:**

- Issued 3 Building Permits
- Issued 3 Electrical Permits
- Attended via Zoom Central Vermont Regional Planning Committee meeting.
- Continued working on achieving files;
- Answered all phone messages, emails, filed, picked up paperwork from the office twice weekly, and updated Zoning & Fire Dept. databases.

#### **Assessing Clerk – Kathryn:**

- Regular office tasks: permit copies from Heather, address changes, mapping updates, filing, checking Grand List items, Street numbers, corrections, e-mail messages, phone calls, etc.;
- Processed 7 PTTRs (property transfer returns) for updating all property records in NEMRC, Proval, and mapping software;
- Received 1 change of assessment card from the Assessor to update files;
- No download of Homestead filings, and the year-to-date total is still 1743;
- Sent out 3 map copies and 7 lister cards as requested via email or by telephone;
- Working on any E&O preparations for the end of the year with the Assessor;
- Compiled numbers of various categories of parcels for totals with breakdowns to be forwarded to Aumentum (Manatron, Proval) for 2021 billing totals for parcel program upkeep etc. and sent to them;
- Attended a webinar by the State PVR for overview of the use of Teams;
- Met with Director and Assessor to review the City-wide Reappraisal draft.

**3a. CONTRACT ASSESSOR:**

- Contractor did not provide report.

**4. DEPARTMENT OF PUBLIC WORKS:**

- Department Head will send report with the warrants on Monday.

**5. FINANCE DIRECTOR:**

- Worked on annual report
- Drafted and sent response to auditor's FY20 audit findings
- Attended Council meeting for FY22 budget discussion
- Met with Manager Mackenzie to review Capital Equipment Plan
- Assisted Asst. Director Quaranta in BOR revenue analysis
- Updated COVID overtime to include in FEMA/LGER grant requisition

**6. DEPARTMENT OF PUBLIC SAFETY:**

**6a. FIRE DEPARTMENT:**

Weekly Fire Activity Report to follow this memo.

**6b. POLICE**

Police Media Logs to follow this memo.

**BARRE**

**Copy of Departmental Activity Report**

Current Period: 11/19/20 to 11/25/20, Prior Period: 11/12/20 to 11/18/20

00:00 to 24:00

All Stations

All Shifts

All Units

All Activity Types

Category	Current Period		Prior Period	
	Count	Staff Hrs	Count	Staff Hrs
<b>Dispatch/Remote Station Incidents*</b>				
EMS Incidents	0	0.00	0	0.00
NFIRS Incidents	0	0.00	0	0.00
	0	0.00	0	0.00
<b>Fire Alarm Situations</b>				
Accident, potential accident	1	0.50	0	0.00
Chemical release, reaction, or toxic condition	1	2.10	0	0.00
Emergency medical service (EMS) Incident	27	48.77	40	219.84
Good intent call, Other	1	2.08	0	0.00
Malicious, mischievous false alarm	1	1.11	0	0.00
Public service assistance	1	0.88	0	0.00
Rescue, emergency medical call (EMS), other	1	0.60	1	0.75
Service call, Other	1	0.34	0	0.00
Smoke, odor problem	0	0.00	2	3.57
System or detector malfunction	1	0.24	0	0.00
Unintentional system/detector operation (no fire)	0	0.00	1	0.27
	35	56.62	44	224.43
<b>Hydrant Activities</b>				
Flow Tests	0	0.00	0	0.00
Inspections	0	0.00	0	0.00
	0	0.00	0	0.00
<b>Non-Incident Activities</b>				
Battery	5	1.25	0	0.00
BAY FLOOR WASH	0	0.00	3	1.50
COVID 19 SCREENING COMPLETED	22	1.48	30	2.82
DAILY TRUCK CHECKS (SEE NOTES)	0	0.00	3	6.00
DAY SHIFT COVERAGE	1	12.00	3	36.00
FD VEHICLE FUELING - DIESEL	2	0.24	0	0.00
FIRE ALARM PANEL	0	0.00	1	0.00
NIGHT SHIFT COVERAGE	1	12.00	1	12.00
ON DUTY	20	480.00	22	516.00
SICK TIME USED	4	96.00	1	24.00

\* Staff hours for Fire Alarm responses that have an associated EMS alarm record are considered shared hours. Shared hours are posted only with the EMS alarm responses to avoid duplication of staff hours in totals.

BARRE

Copy of Departmental Activity Report

Current Period: 11/19/20 to 11/25/20, Prior Period: 11/12/20 to 11/18/20

00:00 to 24:00

All Stations

All Shifts

All Units

All Activity Types

Category	Current Period		Prior Period	
	Count	Staff Hrs	Count	Staff Hrs
<b>Non-Incident Activities</b>				
VACATION USED	2	48.00	4	72.00
	57	650.97	68	670.32
<b>Occupancy Inspections/Activities</b>				
BOX TESTING	48	1.86	19	0.00
	48	1.86	19	0.00
<b>Testing/Maintenance of Equipment</b>				
PRIMER	1	0.00	0	0.00
	1	0.00	0	0.00
<b>Training</b>				
AIRWAY MANAGEMENT	4	4.00	0	0.00
ANHYDROUS AMMONIA	3	3.00	4	3.50
EMS EQUIPMENT FAMILIARIZATION	4	1.00	0	0.00
GENERAL DRIVER TRAINING	2	2.54	0	0.00
OB EMERGENCIES	0	0.00	3	3.75
PHARMACOLOGY	4	3.00	0	0.00
Sprinkler Systems	3	3.00	0	0.00
	20	16.54	7	7.25

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**BARRE**

**Copy of Departmental Activity Report**

Current Period: 11/26/20 to 12/02/20, Prior Period: 11/19/20 to 11/25/20

00:00 to 24:00

All Stations

All Shifts

All Units

All Activity Types

Category	Current Period		Prior Period	
	Count	Staff Hrs	Count	Staff Hrs
<b>Dispatch/Remote Station Incidents*</b>				
EMS Incidents	0	0.00	0	0.00
NFIRS Incidents	0	0.00	0	0.00
	0	0.00	0	0.00
<b>Fire Alarm Situations</b>				
Accident, potential accident	0	0.00	1	0.50
Chemical release, reaction, or toxic condition	0	0.00	1	2.10
Dispatched and cancelled en route	1	0.28	0	0.00
Emergency medical service (EMS) Incident	40	86.94	27	48.77
False alarm and false call, Other	1	0.51	0	0.00
Good intent call, Other	0	0.00	1	2.08
Malicious, mischievous false alarm	0	0.00	1	1.11
Public service assistance	0	0.00	1	0.88
Rescue, emergency medical call (EMS), other	2	0.20	1	0.60
Service call, Other	0	0.00	1	0.34
Special outside fire	1	2.80	0	0.00
Structure Fire	1	5.36	0	0.00
System or detector malfunction	1	0.66	1	0.24
Unauthorized burning	1	0.60	0	0.00
Unintentional system/detector operation (no fire)	1	1.40	0	0.00
	49	98.75	35	56.62
<b>Hydrant Activities</b>				
Flow Tests	0	0.00	0	0.00
Inspections	0	0.00	0	0.00
	0	0.00	0	0.00
<b>Non-Incident Activities</b>				
Battery	0	0.00	5	1.25
BAY FLOOR WASH	3	1.50	0	0.00
COVID 19 SCREENING COMPLETED	25	1.29	22	1.48
DAY SHIFT COVERAGE	0	0.00	1	12.00
FD VEHICLE FUELING - DIESEL	0	0.00	2	0.24
FLAG POLE	2	0.16	0	0.00

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**BARRE**

**Copy of Departmental Activity Report**

Current Period: 11/26/20 to 12/02/20, Prior Period: 11/19/20 to 11/25/20

00:00 to 24:00

All Stations

All Shifts

All Units

All Activity Types

Category	Current Period		Prior Period	
	Count	Staff Hrs	Count	Staff Hrs
<b>Non-Incident Activities</b>				
NIGHT SHIFT COVERAGE	0	0.00	1	12.00
ON DUTY	22	528.00	20	480.00
SICK TIME USED	3	72.00	4	96.00
VACATION USED	2	48.00	2	48.00
WASH VEHICLES	6	2.76	0	0.00
	63	653.71	57	650.97
<b>Occupancy Inspections/Activities</b>				
BOX TESTING	6	0.00	48	1.86
FIRE DRILL	1	0.00	0	0.00
	7	0.00	48	1.86
<b>Testing/Maintenance of Equipment</b>				
PRIMER	0	0.00	1	0.00
	0	0.00	1	0.00
<b>Training</b>				
AIRWAY MANAGEMENT	0	0.00	4	4.00
ANHYDROUS AMMONIA	0	0.00	3	3.00
EMS EQUIPMENT FAMILIARIZATION	0	0.00	4	1.00
GENERAL DRIVER TRAINING	0	0.00	2	2.54
PHARMACOLOGY	0	0.00	4	3.00
Sprinkler Systems	0	0.00	3	3.00
	0	0.00	20	16.54

\* Staff hours for Fire Alarm responses that have an associated EMS alarm record are considered shared hours. Shared hours are posted only with the EMS alarm responses to avoid duplication of staff hours in totals.



**BARRE**

**Copy of Departmental Activity Report**

Current Period: 12/03/20 to 12/09/20, Prior Period: 11/26/20 to 12/02/20

00:00 to 24:00

All Stations

All Shifts

All Units

All Activity Types

Category	Current Period		Prior Period	
	Count	Staff Hrs	Count	Staff Hrs
<b>Dispatch/Remote Station Incidents*</b>				
EMS Incidents	0	0.00	0	0.00
NFIRS Incidents	0	0.00	0	0.00
	0	0.00	0	0.00
<b>Fire Alarm Situations</b>				
Dispatched and cancelled en route	1	1.26	1	0.28
Emergency medical service (EMS) Incident	27	61.12	40	86.94
False alarm and false call, Other	0	0.00	1	0.51
Rescue, emergency medical call (EMS), other	1	0.80	2	0.20
Service call, Other	1	0.99	0	0.00
Special outside fire	0	0.00	1	2.80
Structure Fire	1	35.39	1	5.36
System or detector malfunction	0	0.00	1	0.66
Unauthorized burning	0	0.00	1	0.60
Unintentional system/detector operation (no fire)	1	1.20	1	1.40
	32	100.76	49	98.75
<b>Hydrant Activities</b>				
Flow Tests	0	0.00	0	0.00
Inspections	0	0.00	0	0.00
	0	0.00	0	0.00
<b>Non-Incident Activities</b>				
BAY FLOOR WASH	0	0.00	3	1.50
CALL GIVEN AWAY	1	0.08	0	0.00
COVID 19 SCREENING COMPLETED	22	0.12	25	1.29
DAY SHIFT COVERAGE	1	12.00	0	0.00
FD VEHICLE FUELING - DIESEL	5	0.40	0	0.00
FLAG POLE	0	0.00	2	0.16
GEAR WASHING	2	4.00	0	0.00
NIGHT SHIFT COVERAGE	1	12.00	0	0.00
ON DUTY	22	504.00	22	528.00
SCHOOL	1	3.75	0	0.00
SICK TIME USED	2	48.00	3	72.00

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BARRE

Copy of Departmental Activity Report

Current Period: 12/03/20 to 12/09/20, Prior Period: 11/26/20 to 12/02/20

00:00 to 24:00

All Stations

All Shifts

All Units

All Activity Types

Category	Current Period		Prior Period	
	Count	Staff Hrs	Count	Staff Hrs
<b>Non-Incident Activities</b>				
VACATION USED	4	96.00	2	48.00
VEHICLE REPAIR	1	1.00	0	0.00
WASH VEHICLES	0	0.00	6	2.76
	<u>62</u>	<u>681.35</u>	<u>63</u>	<u>653.71</u>
<b>Occupancy Inspections/Activities</b>				
BOX TESTING	0	0.00	6	0.00
FIRE DRILL	0	0.00	1	0.00
	<u>0</u>	<u>0.00</u>	<u>7</u>	<u>0.00</u>
<b>Training</b>				
GENERAL DRIVER TRAINING	2	2.00	0	0.00
Sprinkler Systems	4	4.00	0	0.00
	<u>6</u>	<u>6.00</u>	<u>0</u>	<u>0.00</u>

\* Staff hours for Fire Alarm responses that have an associated EMS alarm record are considered shared hours. Shared hours are posted only with the EMS alarm responses to avoid duplication of staff hours in totals.

By check number for check acct 01(GENERAL FUND) and check dates 12/16/20 thru 12/16/20

Vendor

PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
-----							
03337 COMMUNITY BANK NA							
PR01:206	PR-12/10/20	Payroll Transfer	001-2000-240.0001	FEDERAL TAX PAYABLE	0.00	73.57	139122
PR01:206	PR-12/10/20	Payroll Transfer	001-2000-240.0004	FICA PAYABLE	0.00	142.24	139122
					-----	215.81	
22100 VERMONT DEPT OF TAXES							
	PR-12/10/20	Payroll Transfer	001-2000-240.0002	STATE TAX PAYABLE	0.00	22.30	139174
01142 AFLAC							
	600085	monthly premium	001-2000-240.0019	AFLAC PAYABLE	0.00	4,695.82	139105
01088 AFSCME COUNCIL 93							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0007	UNION DUES PAYABLE	0.00	192.85	E63
01150 AIRGAS USA LLC							
	9106808627	cylinder adapter	003-8330-320.0740	EQUIPMENT MAINT	0.00	16.38	139106
	9975242802	cylinder leases	001-6040-350.1055	OXYGEN	0.00	85.29	139106
					-----	101.67	
01004 ALDSWORTH JOSEPH							
	120420	phone stipend Oct-Dec	001-6040-200.0214	PHONE /LANDLINE/INTERNET	0.00	150.00	139107
01006 ALLEN LUMBER CO							
	177756001	tarps	001-6040-340.0941	EQUIPMENT - SAFETY	0.00	83.32	139108
01060 AMAZON CAPITAL SERVICES							
	1VWC1NNH491H	ink cartridge	001-6040-350.1053	OFFICE SUPPLIES	0.00	139.98	139109
	1XVF64T7CL1W	utility cart,hooks	001-9130-370.1380	COVID-19 MATERIALS	0.00	144.99	139109
					-----	284.97	
01057 AT&T MOBILITY							
	2543-111920	service 10/12-11/11/20	001-6040-200.0215	CELL PHONES/AIR CARDS	0.00	418.56	139110
	3519-111920	service 10/12-11/11/20	001-8050-200.0214	TELEPHONE	0.00	36.22	139110
	3519-111920	service 10/12-11/11/20	003-8300-200.0214	TELEPHONE	0.00	43.95	139110
	3519-111920	service 10/12-11/11/20	003-8330-200.0214	TELEPHONE	0.00	18.42	139110
	7839-111920	service 10/12-11/11/20	001-8020-200.0214	TELEPHONE	0.00	58.22	139110
					-----	575.37	
23018 AUBUCHON HARDWARE							
	496939	rusto-spray	001-9130-370.1380	COVID-19 MATERIALS	0.00	19.36	139111
	497358	batteries	003-8330-320.0737	LAB MAINT	0.00	15.29	139111
	497458	ext cords	001-8050-320.0742	SNOW EQUIP MAINT	0.00	113.37	139111
	497459	screws,drill bits,nuts	001-7020-320.0727	BLDG/GROUNDS MAINT	0.00	29.64	139111
					-----	177.66	
01209 AVENU INSIGHTS & ANALYTICS							
	B-019854	image to film 10/1-10/31	001-5070-220.0417	RECORDING OF RECORDS	0.00	39.55	139177

By check number for check acct 01(GENERAL FUND) and check dates 12/16/20 thru 12/16/20

Vendor

PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	B-020472	scans,indexing,filming	048-6100-320.0742	CITY CLERK GRANT	0.00	21,588.28	139112
	B-020472	scans,indexing,filming	048-6100-320.0750	RESTORATION OF RECORD EXP	0.00	4,370.62	139112
	B-020478	scanning	048-6100-320.0750	RESTORATION OF RECORD EXP	0.00	5,911.62	139112
					-----		
					0.00	31,910.07	
02293 BCBSVT							
	113997569	prem 12/1-12/31/20	001-2000-240.0008	HEALTH PAYABLE	0.00	5,363.38	139113
	113997569	prem 12/1-12/31/20	001-9020-110.0151	HEALTH INSURANCE	0.00	82,495.43	139113
	113997569	prem 12/1-12/31/20	001-9020-110.0151	HEALTH INSURANCE	0.00	694.59	139113
	113997569	prem 12/1-12/31/20	002-8200-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,027.37	139113
	113997569	prem 12/1-12/31/20	002-8220-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,152.39	139113
	113997569	prem 12/1-12/31/20	003-8300-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,156.05	139113
	113997569	prem 12/1-12/31/20	003-8330-110.0151	BLUE CROSS/BLUE SHIELD	0.00	3,884.75	139113
					-----		
					0.00	101,773.96	
02120 BIGRAS AUTO & TIRE INC							
	4523	labor	001-6050-320.0720	VEHICLE MAINTENANCE	0.00	60.00	139114
02027 BOUND TREE MEDICAL LLC							
	83845494	medical supplies	001-6040-350.1054	MEDICAL SUPPLIES	0.00	372.94	139115
02132 BURRELL ROOFING CO INC							
	5594	roof repairs,labor,primer	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	626.00	139116
03276 CARROLL CONCRETE							
	379351	concrete blocks	001-7015-320.0721	FIELD MAINTENANCE	0.00	500.00	139117
03043 CASELLA WASTE MGT INC							
	2483683	trash removal	001-7020-200.0213	RUBBISH REMOVAL	0.00	370.80	139118
	2483683	trash removal	001-8050-200.0213	RUBBISH REMOVAL	0.00	286.85	139118
	2483683	trash removal	001-6043-200.0213	RUBBISH REMOVAL	0.00	237.95	139118
	2483683	trash removal	001-7035-200.0213	RUBBISH REMOVAL	0.00	300.26	139118
					-----		
					0.00	1,195.86	
03205 CITY OF BARRE PENSION PLAN & TRUST							
	PR01:207 PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	444.99	139178
03012 CLARKS TRUCK CENTER							
	66619	labor	001-8050-320.0743	TRUCK MAINT - STS	0.00	360.00	139119
03014 CLOVERLEAF TOOL CO							
	49974	3 way ball valve,freight	003-8300-320.0752	MAIN LINE MAINT VACCON	0.00	200.63	139120
03308 COMMUNITY BANK NA							
	HSADEC20	employer contribution	003-8330-110.0160	BC/BS EMPLOYEE	0.00	450.00	139121
03337 COMMUNITY BANK NA							
	PR01:207 PR-12/16/20	Payroll Transfer	001-2000-240.0001	FEDERAL TAX PAYABLE	0.00	12,121.44	139180

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PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0004	FICA PAYABLE	0.00	19,144.02	139180
					0.00	31,265.46	
03308 COMMUNITY BANK NA							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0013	HSA PAYABLE	0.00	235.00	139179
03231 CONSTRUCTION DYNAMICS INC							
	113020	contractor services	048-5100-360.1166	ACF POOL DONATION EXPENSE	0.00	104,000.00	139181
	113020	contractor services	050-5830-360.1166	2020 \$1.7M BOND EXP POOL	0.00	133,732.00	139181
	113020	contractor services	048-5101-360.1166	LWCF \$200K GRANT EXP	0.00	10,740.00	139181
					0.00	248,472.00	
03235 CORELOGIC CENTRALIZED REFUNDS							
	029500090000	prop tax overpayment	001-2000-200.0214	REFUND OVERPAYMENT-T/C	0.00	216.77	139123
04030 DMS MACHINING & FABRICATION							
	43877	steel rail at Aud	050-6100-320.0740	CIVIC CENTER EQUIPMENT	0.00	900.00	139124
05069 EDWARD JONES							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	201.00	139182
05059 ENDYNE INC							
	355363	lab services	003-8330-320.0749	WASTEWATER SAMPLING/TESTI	0.00	55.00	139125
	355364	lab services	003-8330-320.0749	WASTEWATER SAMPLING/TESTI	0.00	55.00	139125
					0.00	110.00	
06009 F W WEBB CO							
	69644479	nipples	003-8330-320.0727	BLDG & GROUNDS MAINT	0.00	27.24	139126
06007 FORMULA FORD							
	121820	2021 Ford F250 pu	050-5830-370.1166	2020 \$1.7M BOND EXP BCS	0.00	26,506.00	139127
07024 GAYLORD AMOS							
	120620	K-9 maint 6/21-12/6/20	001-6050-360.1159	K-9	0.00	475.00	139128
07006 GREEN MT POWER CORP							
	07890-1120	Cobble Hill Mdws water ps	002-8200-200.0210	ELECTRICITY - COBBLE HILL	0.00	154.83	139129
	30386-1120	Richardson Rd prv	002-8200-200.0211	ELECTRICITY - RICH RD POL	0.00	39.90	139129
	58336-1120	N Main St pump station	003-8300-200.0212	ELECTRICITY NO MAIN ST	0.00	269.39	139129
	80586-1120	street lights	001-6060-200.0210	ELECTRICITY	0.00	12,024.59	139129
	89336-1120	Hope Cemetery office	001-8500-200.0221	ELECTRICITY-OFFICE	0.00	46.36	139129
	93423-1120	W Cobble Hill ws vault	002-8200-200.0209	ELECTRICITY - W CBL HL VA	0.00	39.46	139129
					0.00	12,574.53	
08001 HACH CO							
	12223817	chemicals, freight	002-8220-320.0737	LAB MAINT	0.00	859.01	139130

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PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
09021	IRVING ENERGY						
	554889	propane	001-7035-330.0836	BOTTLED GAS	0.00	534.46	139131
11027	KEY BANK						
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	200.00	139132
10061	KIMBALL MIDWEST						
	8302514	drill bits,shrink tubes	001-8050-350.1061	SUPPLIES - GARAGE	0.00	567.17	139133
12010	L BROWN & SONS PRINTING INC						
	94500	notecards,envelopes	051-0280-360.1165	SEMP VCF TRUST PROJECTS	0.00	191.00	139134
12050	LAKE SUNAPEE BANK						
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	200.00	139135
12024	LAROCHE TOWING & RECOVERY						
	25887	tow vehicle	001-8050-320.0743	TRUCK MAINT - STS	0.00	525.00	139136
12099	LEAF						
	11299309	copier leases	001-5010-210.0312	OFFICE MACHINES MAINT	0.00	784.50	139137
12009	LOWELL MCLEODS INC						
	S62649	steel,cutting	001-7015-320.0721	FIELD MAINTENANCE	0.00	23.75	139138
	S62667	mud flap	001-8050-320.0742	SNOW EQUIP MAINT	0.00	9.00	139138
	S62673	eye bolts	001-7015-320.0721	FIELD MAINTENANCE	0.00	20.80	139138
					0.00	53.55	
13018	MASCOMA SAVINGS BANK						
	HSADEC20	employer contribution	002-8220-110.0160	BC/BS EMPLOYEE	0.00	450.00	139139
13075	MCWILLIAM JAMES						
	2020-18	services 12/7-12/11/20	051-0280-360.1165	SEMP VCF TRUST PROJECTS	0.00	262.50	139140
13027	METIVIER CHERYL						
	OE12989	glasses	001-5070-340.0944	GLASSES	0.00	319.00	139141
	OE13005	glasses	001-5070-340.0944	GLASSES	0.00	160.00	139141
					0.00	479.00	
13019	MILLER ROBERT						
	113020	reimb 1 pr pants	001-6050-340.0940	CLOTHING	0.00	101.94	139142
14016	NELSON ACE HARDWARE						
	112720	film kit,bulbs,rope,tape	001-7030-350.1053	SUPPLIES/EQUIPMENT	0.00	40.47	139143
	112720	film kit,bulbs,rope,tape	001-7050-310.0617	POOL EQUIPMENT	0.00	439.91	139143
	112720	film kit,bulbs,rope,tape	001-6043-320.0731	CITY HALL IMPROVE/REPAIRS	0.00	21.58	139143
	112820	cir saw,roller covers,pai	001-8050-320.0740	EQUIPMENT MAINT - STS	0.00	179.99	139143

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PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	112820	cir saw,roller covers,pai	001-8050-350.1065	SUPPLIES - STS	0.00	17.25	139143
	112820	cir saw,roller covers,pai	048-6100-320.0751	CTCL Election Grant Exp	0.00	9.58	139143
	112920	ext cord,drill bits,hardw	002-8220-320.0727	BLDG & GROUNDS MAINT	0.00	116.22	139143
					-----		
					0.00	825.00	
14078 NEW ENGLAND AIR SYSTEMS LLC							
	172496	labor,trip chg,CO2 test	002-8200-320.0727	BLDG & GROUNDS MAINT	0.00	345.50	139144
	172865	labor,materials	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	745.54	139144
	172866	labor,materials,freight	001-6043-320.0731	CITY HALL IMPROVE/REPAIRS	0.00	1,134.13	139144
					-----		
					0.00	2,225.17	
14154 NORTH COUNTRY FEDERAL CREDIT UNION							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	1,862.50	139145
	HSADEC20	employer contribution	002-8200-110.0160	BC/BS EMPLOYEE	0.00	225.00	139145
	HSADEC20	employer contribution	002-8220-110.0160	BC/BS EMPLOYEE	0.00	450.00	139145
	HSADEC20	employer contribution	003-8300-110.0160	BC/BS EMPLOYEE	0.00	225.00	139145
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	75.00	139183
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0013	HSA PAYABLE	0.00	112.00	139183
					-----		
					0.00	2,949.50	
14134 NORTHEAST DELTA DENTAL							
	120120	prem 12/1-12/31/20	001-9020-110.0153	DENTAL INSURANCE	0.00	2,553.07	139146
	120120	prem 12/1-12/31/20	001-9020-110.0153	DENTAL INSURANCE	0.00	34.33	139146
	120120	prem 12/1-12/31/20	002-8200-110.0153	DENTAL INS	0.00	122.94	139146
	120120	prem 12/1-12/31/20	002-8220-110.0153	DENTAL INS	0.00	76.10	139146
	120120	prem 12/1-12/31/20	003-8300-110.0153	DENTAL INSURANCE	0.00	122.94	139146
	120120	prem 12/1-12/31/20	003-8330-110.0153	DENTAL INSURANCE	0.00	110.43	139146
	120120	prem 12/1-12/31/20	001-2000-240.0018	DENTAL PAYABLE	0.00	2,703.48	139146
					-----		
					0.00	5,723.29	
14121 NORTHFIELD AUTO SUPPLY							
	327438	wheel weights	001-8050-320.0743	TRUCK MAINT - STS	0.00	85.53	139147
	327645	radiator cap	003-8330-320.0740	EQUIPMENT MAINT	0.00	6.29	139147
	327813	grease	001-8050-320.0740	EQUIPMENT MAINT - STS	0.00	101.80	139147
	327833	oil filters	001-8050-320.0743	TRUCK MAINT - STS	0.00	475.13	139147
	327855	pwr steering fluid	003-8330-320.0740	EQUIPMENT MAINT	0.00	9.59	139147
	327998	undercoat	001-8050-320.0743	TRUCK MAINT - STS	0.00	19.23	139147
	328006	oil	001-8050-330.0837	VEHICLE GREASE/OIL	0.00	649.99	139147
	328034	chuck	001-8050-350.1061	SUPPLIES - GARAGE	0.00	9.99	139147
	328169	exhaust spring kit	001-8050-320.0742	SNOW EQUIP MAINT	0.00	12.88	139147
					-----		
					0.00	1,370.43	
14089 NORTHFIELD SAVINGS BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	10,586.29	139149

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PO Number	Invoice Number	Invoice Description	Account Number	Account Description	PO Amount	Invoice Amount	Check
	HSADEC20	employer contribution	002-8200-110.0160	BC/BS EMPLOYEE	0.00	112.50	139149
	HSADEC20	employer contribution	003-8300-110.0160	BC/BS EMPLOYEE	0.00	112.50	139149
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	1,276.39	139184
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0013	HSA PAYABLE	0.00	381.00	139184
					-----		
					0.00	12,468.68	
14055 NORWAY & SONS INC							
	15939	labor	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	50.00	139150
	15943	labor,wire,straps,connect	001-7035-320.0727	BLDG & GROUNDS MAINT	0.00	241.42	139150
					-----		
					0.00	291.42	
14057 NORWAY JEFFREY OR CITY OF BARRE							
	03805	water overpayment	002-2000-200.0214	REFUND OVERPAYMENT-T/C	0.00	170.81	139151
15020 O'REILLY AUTOMOTIVE INC							
	212125	elec tape,assy plugs	002-8200-320.0752	HYDRANTS MAINT	0.00	10.28	139152
15046 OFFICE OF CHILD SUPPORT							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	98.08	139185
15051 ONE CREDIT UNION							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	1,862.50	139153
	HSADEC20	employer contribution	002-8200-110.0160	BC/BS EMPLOYEE	0.00	225.00	139153
	HSADEC20	employer contribution	003-8300-110.0160	BC/BS EMPLOYEE	0.00	225.00	139153
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0009	SAVINGS PAYABLE	0.00	1,353.48	139186
					-----		
					0.00	3,665.98	
15003 ORMSBY'S COMPUTER SYSTEMS INC							
	37302	support services	001-7020-200.0217	IT	0.00	120.00	139154
16600 PASSUMPSIC SAVINGS BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	450.00	139155
16799 PEOPLE'S UNITED BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	1,496.58	139156
16077 PERSHING LLC							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	225.00	139187
16102 PRUDENTIAL RETIREMENT							
PR01:207	PR-12/16/20	Payroll Transfer	001-2000-240.0006	ANNUITY PAYABLE	0.00	210.00	139188
16803 PULLMAN DAVID							
	121020	glasses	001-7030-340.0944	GLASSES	0.00	565.00	139157
18148 R K MILES							
	1392/7	lumber	003-8330-320.0727	BLDG & GROUNDS MAINT	0.00	39.68	139158



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	938/7	pine underlayment	002-8200-320.0750	MAIN LINE MAINT	0.00	175.23	139158
					0.00	214.91	
18004 REYNOLDS & SON INC							
	3381701	disp respirators	001-9130-370.1380	COVID-19 MATERIALS	0.00	612.55	139159
	3381812	clamp kit,barrel cam	002-8220-320.0740	EQUIPMENT MAINT	0.00	17.50	139159
					0.00	630.05	
11010 SHARPENING SHED INC THE							
	19104	zamboni blades	001-7030-350.1053	SUPPLIES/EQUIPMENT	0.00	209.00	139160
19129 SLACK CHEMICAL CO INC							
	412896	chemicals	003-8330-360.1145	SODIUM BISULFITE	0.00	1,867.44	139161
19032 SOUP N GREENS							
	113020	lock up meals Nov 2020	001-6050-230.0511	LOCK-UP MEALS	0.00	173.05	139162
19155 STAPLES CREDIT PLAN							
	111520	staples,witeout,dvdr,tin	001-6040-350.1053	OFFICE SUPPLIES	0.00	116.76	139163
	111520	staples,witeout,dvdr,tin	001-6050-350.1053	OFFICE SUPPLIES/EQUIPMENT	0.00	22.37	139163
	111520	staples,witeout,dvdr,tin	001-6050-350.1053	OFFICE SUPPLIES/EQUIPMENT	0.00	229.63	139163
					0.00	368.76	
19160 SWISH WHITE RIVER							
	W405364	hand sanitizer,freight	001-9130-370.1380	COVID-19 MATERIALS	0.00	145.80	139164
	W408120	hand sanitizer	001-9130-370.1380	COVID-19 MATERIALS	0.00	11.90	139164
	W410543	tissue,towels	002-8200-320.0727	BLDG & GROUNDS MAINT	0.00	131.50	139164
	W410543	tissue,towels	003-8300-320.0727	BLDG & GROUNDS MAINS	0.00	131.50	139164
					0.00	420.70	
20096 TD BANK							
	112020	principal,interest	001-9050-230.0513	GRANITE MUSEUM BOND	0.00	6,135.51	139166
	112020	principal,interest	001-9070-230.0513	GRANITE MUSEUM INTEREST	0.00	149.99	139166
					0.00	6,285.50	
20095 TD BANK							
	HSADEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	3,276.07	139165
20073 TENCO INDUSTRIES INC							
	7308881	carbides,blade punches	001-8050-320.0743	TRUCK MAINT - STS	0.00	5,991.15	139167
20020 TWOMBLY OLIVER L							
	120120	professional services	001-5030-120.0170	PROF SERVICES - CITY ATT	0.00	5,100.00	139168
21002 UNIFIRST CORP							
	4540116	uniform rental	003-8300-340.0940	CLOTHING	0.00	29.60	139169

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	4540116	uniform rental	003-8330-320.0743	TRUCK MAINT	0.00	10.30	139169
	4540116	uniform rental	003-8330-340.0940	CLOTHING	0.00	83.13	139169
	4542131	uniform rental	001-7020-340.0940	CLOTHING	0.00	56.32	139169
	4542131	uniform rental	001-7030-340.0940	CLOTHING	0.00	50.92	139169
	4542131	uniform rental	001-6043-340.0940	CLOTHING	0.00	21.72	139169
	4542131	uniform rental	001-7015-340.0940	CLOTHING	0.00	10.58	139169
	4542131	uniform rental	001-8500-340.0940	CLOTHING	0.00	21.02	139169
	4542132	uniform rental	001-8050-320.0743	TRUCK MAINT - STS	0.00	69.00	139169
	4542132	uniform rental	001-8050-340.0940	CLOTHING	0.00	153.75	139169
	4542132	uniform rental	002-8200-340.0940	CLOTHING	0.00	87.76	139169
	4542132	uniform rental	003-8300-340.0940	CLOTHING	0.00	53.10	139169
	4542135	uniform rental	003-8300-340.0940	CLOTHING	0.00	29.60	139169
	4542135	uniform rental	003-8330-320.0743	TRUCK MAINT	0.00	10.30	139169
	4542135	uniform rental	003-8330-340.0940	CLOTHING	0.00	83.13	139169
	4542136	uniform rental	002-8220-340.0940	CLOTHING	0.00	70.13	139169
					0.00	840.36	
21005	UNION BANK						
	HSADDEC20	employer contribution	001-9020-110.0160	EMP PREMIUM PAYMENTS	0.00	562.50	139171
22038	VERMONT CENTER FOR RESPONDER WELLN						
	1133	wellness services	040-0280-360.1165	PROJECT MATERIALS	0.00	3,000.00	139172
22013	VERMONT DEPT OF HEALTH						
	1875-1220	food establishment lic	001-7020-320.0727	BLDG/GROUNDS MAINT	0.00	105.00	139173
22100	VERMONT DEPT OF TAXES						
	PR01:207 PR-12/16/20	Payroll Transfer	001-2000-240.0002	STATE TAX PAYABLE	0.00	3,860.64	139189
22158	VERMONT HEATING & VENTILATING CO						
	2823	Alumni Hall boiler servic	050-5830-340.1165	2020 \$1.7M BOND ALUMNI BO	0.00	54,250.00	139190
25108	WOODARD ROBERT & NEYSHA STUART						
	142000260000	prop tax overpayment	001-2000-200.0214	REFUND OVERPAYMENT-T/C	0.00	26.00	139175
26006	ZOLL MEDICAL CORP GPO						
	3176598	batteries,lifebands	001-6040-350.1054	MEDICAL SUPPLIES	0.00	2,025.00	139176
	3176968	electrodes	001-6040-350.1054	MEDICAL SUPPLIES	0.00	100.80	139176
					0.00	2,125.80	

12/14/20

City of Barre Accounts Payable

01:50 pm

Warrant/Invoice Report # 21-24

dmcnally

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Report Total

592,757.50

To the Treasurer of City of Barre, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$ \*\*\*592,757.50  
 Let this be your order for the payments of these amounts.

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